



BOARD OF REVIEW

CHRIS WHITE, CHAIR
GRAHAM ODENHEIMER, VICE CHAIR

STELLA FUJITA, BOARD MEMBER
JODY KJELDSSEN, BOARD MEMBER
KATHERINE OTSUJI, BOARD MEMBER

Meetings of the Board of Review will be conducted as follows until further notice:

- Meetings will be publicly noticed pursuant to HRS Chapter 92.
- Minutes of meetings will be completed pursuant to HRS Chapter 92 and posted to the Board of Review's website upon completion and approval.

Public Comments and Testimony:

- **Written testimony** will be accepted for any agenda item herein.
 - Written testimony indicating your 1) name, and if applicable, your position/title and organization you are representing, 2) the agenda item that you are providing comment on, and 3) contact information (telephone number and email address), may be submitted to akuwamura@kauai.gov or mailed to the Board of Review, c/o Office of Boards and Commission, 4444 Rice Street, Suite 300, Lihue, Hawaii 96766.
 - Written testimony received by the Board of Review at least 24 hours prior to the meeting will be distributed to all Board of Review prior to the meeting.
 - If you are unable to submit your testimony at least 24 hours prior to the meeting, please provide 10 copies of your written testimony at the meeting clearly indicating the name of the testifier. While every effort will be made to copy, organize, and collate all testimony received, materials received on the day of the meeting or improperly identified may be distributed to the members after the meeting is concluded.
 - Any testimony received after this time and up to the start of the meeting will be summarized by the Clerk of the Board during the meeting and added to the record thereafter.
 - Any late testimony received will be distributed to the to the members after the meeting is conclude
- **Oral testimony** will be taken during the public testimony portion of the meeting.
 - It is recommended that anyone interested in providing oral testimony register at least 24 hours prior to the meeting by emailing akuwamura@kauai.gov or call (808) 241-4881. Any request to register shall include your 1) name, and if applicable, your position/title and organization you are representing, and 2) the agenda item that you are providing comment on, and 3) contact information (telephone number and email address).
 - Individuals who have not registered to provide testimony will be given an opportunity to speak on an agenda item following the registered speakers.

SPECIAL ASSISTANCE

IF YOU NEED AN AUXILIARY AID/SERVICE, OTHER ACCOMMODATION DUE TO A DISABILITY, OR AN INTERPRETER FOR NON-ENGLISH SPEAKING PERSONS PLEASE CONTACT THE OFFICE OF BOARDS AND COMMISSIONS AT (808) 241-4917 OR ADAVIS@KAUAI.GOV AS SOON AS POSSIBLE. REQUESTS MADE AS EARLY AS POSSIBLE WILL ALLOW ADEQUATE TIME TO FULFILL YOUR REQUEST. UPON REQUEST, THIS NOTICE IS AVAILABLE IN ALTERNATIVE FORMATS SUCH AS LARGE PRINT, BRAILLE, OR ELECTRONIC COPY.



Board of Review

Chris White, CHAIR
Graham Odenheimer, VICE CHAIR

Stella Fujita, MEMBER
Jody Kjeldsen, MEMBER
Katherine Otsuji, MEMBER

NOTICE OF HEARING & AGENDA

Friday, August 02, 2024
1:00 p.m. or shortly thereafter
Mo'ikeha Building, Meeting Room 2A /2B
4444 Rice Street
Lihue, Kauai, Hawaii 96766

CALL TO ORDER

ROLL CALL

INTRODUCTION REAL PROPERTY TAX MANAGER: Scott Teruya

PUBLIC COMMENTS:

APPROVAL OF THE AGENDA

APPROVAL OF MEETING MINUTES:

- a. July 12, 2024, Minutes

APPEALS SCHEDULED– see attached listing(s)

DISCUSSION ON BOARD OF REVIEW 2023 ANNUAL REPORT RECOMMENDATIONS SECTION FOR THE MAYOR

ANNOUNCEMENTS:

Next Scheduled Meeting: Friday, August 09, 2024– 1:00 p.m.

EXECUTIVE SESSION:

Pursuant to sections 92-4, 92-5(immunities,9(a)(1-4)(b) and 92-6(a)(2), Hawai'i Revised Statutes, the Board anticipates going into executive session, closed to the public, for the purposes of: (1) Exercising the adjudicatory function of the Board in order to deliberate the merits of the appeals presented at today's hearing of which appellants will be informed of the Board's decision in writing at a later date (2) Receiving and approving Executive Session minutes, if applicable, and (3) Consulting with the Board's Attorney on questions and issues pertaining to its powers, duties, privileges, immunities and liabilities as these may relate to the appeals scheduled (see attached listings).

Approval of the Minutes -

- a. July 12, 2024, Minutes
- b. Discussion to deliberate the merits of the appeals presented at today's hearing for appropriate Board action.

RETURN TO OPEN SESSION

Review Board of Review to act on discussions in Executive Session for appeals shown on the attached listing and make those decisions public.

ADJOURNMENT

Cc: Mark Bradbury, Deputy County Attorney

EXECUTIVE SESSION

Pursuant to Hawai'i Revised Statutes §92-7(a), the Board may, when deemed necessary, hold an executive session on any agenda item without written public notice if the executive session was not anticipated in advance. Any such executive session shall be held pursuant to H.R.S. §92-4 and shall be limited to those items described in H.R.S. §92-5(a).

COUNTY OF KAUAI BOARD OF REVIEW

SCHEDULE OF HEARING FOR: August 2, 2024

<u>APPEAL CASE#</u>	<u>APPRAISER</u>	<u>APPELLANT/REPRESENTATIVE</u>	<u>TAX MAP KEY</u>
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1:00 P.M.

1. <u>23-0000263</u>	<u>D.Ventura</u>	<u>Summer G Douban</u>	<u>4-9-005-019-0005</u>
2. <u>23-0000285</u>	<u>D.Ventura</u>	<u>Wai Koa Guava Plantation LLC</u>	<u>5-2-017-025-0005</u>
3. <u>24-0000062</u>	<u>D.Ventura</u>	<u>Wai Koa Guava Plantation LLC</u>	<u>5-2-017-025-0005</u>
4. <u>23-0000280</u>	<u>D.Ventura</u>	<u>Wai Koa Guava Plantation LLC</u>	<u>5-2-017-026-0000</u>
5. <u>24-0000061</u>	<u>D.Ventura</u>	<u>Wai Koa Guava Plantation LLC</u>	<u>5-2-017-026-0000</u>
6. <u>23-0000611</u>	<u>R.Valenciano</u>	<u>Bali Hai Villas LTD Partnership</u>	<u>5-4-005-036-0001</u>
7. <u>23-0000612</u>	<u>R.Valenciano</u>	<u>Bali Hai Villas LTD Partnership</u>	<u>5-4-005-036-0004</u>
8. <u>23-0000613</u>	<u>R.Valenciano</u>	<u>Bali Hai Villas LTD Partnership</u>	<u>5-4-005-036-0005</u>
9. <u>23-0000614</u>	<u>R.Valenciano</u>	<u>Bali Hai Villas LTD Partnership</u>	<u>5-4-005-036-0006</u>
10. <u>23-0000615</u>	<u>R.Valenciano</u>	<u>Bali Hai Villas LTD Partnership</u>	<u>5-4-005-036-0007</u>
11. <u>23-0000616</u>	<u>R.Valenciano</u>	<u>Bali Hai Villas LTD Partnership</u>	<u>5-4-005-036-0008</u>
12. <u>23-0000617</u>	<u>R.Valenciano</u>	<u>Bali Hai Villas LTD Partnership</u>	<u>5-4-005-036-0011</u>
13. <u>23-0000618</u>	<u>R.Valenciano</u>	<u>Bali Hai Villas LTD Partnership</u>	<u>5-4-005-036-0012</u>
14. <u>23-0000619</u>	<u>R.Valenciano</u>	<u>Bali Hai Villas LTD Partnership</u>	<u>5-4-005-036-0013</u>
15. <u>23-0000620</u>	<u>R.Valenciano</u>	<u>Bali Hai Villas LTD Partnership</u>	<u>5-4-005-036-0014</u>
16. <u>23-0000621</u>	<u>R.Valenciano</u>	<u>Bali Hai Villas LTD Partnership</u>	<u>5-4-005-036-0015</u>
17. <u>23-0000622</u>	<u>R.Valenciano</u>	<u>Bali Hai Villas LTD Partnership</u>	<u>5-4-005-036-0020</u>
18. <u>23-0000623</u>	<u>R.Valenciano</u>	<u>Bali Hai Villas LTD Partnership</u>	<u>5-4-005-036-0021</u>
19. <u>23-0000624</u>	<u>R.Valenciano</u>	<u>Bali Hai Villas LTD Partnership</u>	<u>5-4-005-036-0022</u>

20.	<u>23-0000625</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0023
21.	<u>23-0000626</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0028
22.	<u>23-0000627</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0029
23.	<u>23-0000628</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0030
24.	<u>23-0000629</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0032
25.	<u>23-0000630</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0033
26.	<u>23-0000631</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0034
27.	<u>23-0000632</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0035
28.	<u>23-0000633</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0036
29.	<u>23-0000635</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0037
30.	<u>23-0000636</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0038
31.	<u>23-0000637</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0039
32.	<u>23-0000640</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0040
33.	<u>23-0000641</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0041
34.	<u>23-0000643</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0042
35.	<u>23-0000644</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0043
36.	<u>23-0000646</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0044
37.	<u>23-0000647</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0045
38.	<u>23-0000649</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0046
39.	<u>23-0000650</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0047
40.	<u>23-0000651</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0048
41.	<u>23-0000652</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0049
42.	<u>23-0000654</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0050
43.	<u>23-0000655</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0051
44.	<u>23-0000656</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0052
45.	<u>23-0000658</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0053
46.	<u>23-0000659</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0054
47.	<u>23-0000661</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0055
48.	<u>23-0000662</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0056
49.	<u>23-0000664</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0057
50.	<u>23-0000665</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0058
51.	<u>23-0000667</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0059
52.	<u>23-0000668</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0060

53.	<u>23-0000670</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0061
54.	<u>23-0000672</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0062
55.	<u>23-0000674</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0063
56.	<u>23-0000675</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0064
57.	<u>23-0000677</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0065
58.	<u>23-0000679</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0066
59.	<u>23-0000681</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0067
60.	<u>23-0000682</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0068
61.	<u>23-0000684</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0069
62.	<u>23-0000685</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0070
63.	<u>23-0000687</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0071
64.	<u>23-0000689</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0072
65.	<u>23-0000690</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0073
66.	<u>23-0000692</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0074
67.	<u>23-0000694</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0075
68.	<u>23-0000695</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0076
69.	<u>23-0000697</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0077
70.	<u>23-0000699</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0078
71.	<u>23-0000700</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0079
72.	<u>23-0000703</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0080
73.	<u>23-0000704</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0081
74.	<u>23-0000705</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0082
75.	<u>23-0000707</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0083
76.	<u>23-0000708</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0084
77.	<u>23-0000709</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0085
78.	<u>23-0000710</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0086
79.	<u>23-0000712</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0087
80.	<u>23-0000714</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0088
81.	<u>23-0000715</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0089
82.	<u>23-0000717</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0090
83.	<u>23-0000718</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0091
84.	<u>23-0000719</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0092
85.	<u>23-0000720</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0093

86.	<u>23-0000721</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0094
87.	<u>23-0000723</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0095
88.	<u>23-0000724</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0096
89.	<u>23-0000725</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0097
90.	<u>23-0000726</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0098
91.	<u>23-0000727</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0099
92.	<u>23-0000728</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0101
93.	<u>23-0000730</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0102
94.	<u>23-0000731</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0103
95.	<u>23-0000732</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0104
96.	<u>23-0000733</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0105
97.	<u>23-0000734</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0106
98.	<u>23-0000735</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0107
99.	<u>23-0000736</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0108
100.	<u>23-0000737</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0109
101.	<u>23-0000738</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0110
102.	<u>23-0000739</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0111
103.	<u>23-0000740</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0112
104.	<u>23-0000741</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0113
105.	<u>23-0000742</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0115
106.	<u>23-0000743</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0116
107.	<u>23-0000744</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0117
108.	<u>23-0000745</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0118
109.	<u>23-0000746</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0119
110.	<u>23-0000747</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0120
111.	<u>23-0000748</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0121
112.	<u>23-0000749</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0122
113.	<u>23-0000750</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0123
114.	<u>23-0000751</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0124
115.	<u>23-0000752</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0125
116.	<u>23-0000753</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0126
117.	<u>23-0000754</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0127
118.	<u>23-0000755</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0128

119.	<u>23-0000756</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0129
120.	<u>23-0000757</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0130
121.	<u>23-0000758</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0131
122.	<u>23-0000759</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0132
123.	<u>23-0000760</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0133
124.	<u>23-0000761</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0134
125.	<u>23-0000762</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0135
126.	<u>23-0000763</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0136
127.	<u>23-0000764</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0138
128.	<u>23-0000765</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0139
129.	<u>23-0000766</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0140
130.	<u>23-0000767</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0141
134.	<u>23-0000768</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0142
135.	<u>23-0000769</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0143
136.	<u>23-0000770</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0145
137.	<u>23-0000771</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0146
138.	<u>23-0000772</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0147
139.	<u>23-0000773</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0148
140.	<u>23-0000774</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0149
141.	<u>23-0000775</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0150
142.	<u>23-0000776</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0151
143.	<u>23-0000777</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0152
144.	<u>23-0000778</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0153
145.	<u>23-0000779</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0154
146.	<u>23-0000780</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0155
147.	<u>23-0000781</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0156
148.	<u>23-0000782</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0157
149.	<u>23-0000783</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0158
150.	<u>23-0000784</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0159
151.	<u>23-0000785</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0160
152.	<u>23-0000786</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0161
153.	<u>23-0000787</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0162
154.	<u>23-0000788</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0163

155.	<u>23-0000789</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0165
156.	<u>23-0000790</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0166
157.	<u>23-0000791</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0167
158.	<u>23-0000793</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0168
159.	<u>23-0000794</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0169
160.	<u>23-0000795</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0171
161.	<u>23-0000796</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0172
162.	<u>23-0000797</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0173
163.	<u>23-0000800</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0174
164.	<u>23-0000801</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0175
165.	<u>23-0000802</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0176
166.	<u>23-0000803</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0177
167.	<u>23-0000804</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0178
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169.	<u>23-0000807</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0180
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171.	<u>23-0000809</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0182
172.	<u>23-0000810</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0183
173.	<u>23-0000811</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0184
174.	<u>23-0000812</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0186
175.	<u>23-0000814</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0187
176.	<u>23-0000815</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0188
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182.	<u>23-0000824</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0196
183.	<u>23-0000825</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0197
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185.	<u>23-0000827</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0199

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187.	<u>23-0000829</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0201
188.	<u>23-0000830</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0202
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193.	<u>23-0000835</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0207
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313.	<u>24-0000653</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0111
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315.	<u>24-0000655</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0113
316.	<u>24-0000656</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0114
317.	<u>24-0000657</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0115
318.	<u>24-0000658</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0116

319.	<u>24-0000659</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0117
320.	<u>24-0000660</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0118
321.	<u>24-0000661</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0119
322.	<u>24-0000662</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0120
323.	<u>24-0000663</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0121
324.	<u>24-0000664</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0122
325.	<u>24-0000665</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0123
326.	<u>24-0000666</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0124
327.	<u>24-0000667</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0125
328.	<u>24-0000668</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0126
329.	<u>24-0000669</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0127
330.	<u>24-0000670</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0128
331.	<u>24-0000671</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0129
332.	<u>24-0000672</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0130
333.	<u>24-0000673</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0131
334.	<u>24-0000674</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0132
335.	<u>24-0000675</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0133
336.	<u>24-0000676</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0134
337.	<u>24-0000677</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0135
338.	<u>24-0000678</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0136
339.	<u>24-0000679</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0137
340.	<u>24-0000680</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0138
341.	<u>24-0000681</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0139
342.	<u>24-0000682</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0140
343.	<u>24-0000683</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0141
344.	<u>24-0000684</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0142
345.	<u>24-0000685</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0143
346.	<u>24-0000686</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0144
347.	<u>24-0000687</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0145
348.	<u>24-0000688</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0146
349.	<u>24-0000689</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0147
350.	<u>24-0000690</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0148
351.	<u>24-0000691</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0149

352.	<u>24-0000692</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0150
353.	<u>24-0000693</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0151
354.	<u>24-0000694</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0152
355.	<u>24-0000695</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0153
356.	<u>24-0000696</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0154
357.	<u>24-0000697</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0155
358.	<u>24-0000698</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0156
359.	<u>24-0000699</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0157
360.	<u>24-0000700</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0158
361.	<u>24-0000701</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0159
362.	<u>24-0000702</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0160
363.	<u>24-0000703</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0161
364.	<u>24-0000704</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0162
365.	<u>24-0000705</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0163
366.	<u>24-0000706</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0164
367.	<u>24-0000707</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0165
368.	<u>24-0000708</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0166
369.	<u>24-0000709</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0167
370.	<u>24-0000710</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0168
371.	<u>24-0000711</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0169
372.	<u>24-0000712</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0170
373.	<u>24-0000713</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0171
374.	<u>24-0000714</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0172
375.	<u>24-0000715</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0173
376.	<u>24-0000716</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0174
377.	<u>24-0000717</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0175
378.	<u>24-0000718</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0176
379.	<u>24-0000719</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0177
380.	<u>24-0000720</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0178
381.	<u>24-0000721</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0179
382.	<u>24-0000722</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0180
383.	<u>24-0000723</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0181
384.	<u>24-0000724</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0182

385.	<u>24-0000725</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0183
386.	<u>24-0000726</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0184
387.	<u>24-0000727</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0185
388.	<u>24-0000728</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0186
389.	<u>24-0000729</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0187
388.	<u>24-0000730</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0188
389.	<u>24-0000731</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0189
390.	<u>24-0000732</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0190
391.	<u>24-0000733</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0191
392.	<u>24-0000734</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0192
393.	<u>24-0000735</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0193
394.	<u>24-0000736</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0194
395.	<u>24-0000737</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0195
396.	<u>24-0000738</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0196
397.	<u>24-0000739</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0197
398.	<u>24-0000740</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0198
399.	<u>24-0000741</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0199
400.	<u>24-0000742</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0200
401.	<u>24-0000743</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0201
402.	<u>24-0000744</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0202
403.	<u>24-0000745</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0203
404.	<u>24-0000746</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0204
405.	<u>24-0000747</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0205
406.	<u>24-0000748</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0206
407.	<u>24-0000749</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0207
408.	<u>24-0000750</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0208
409.	<u>24-0000751</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0209
410.	<u>24-0000752</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0210
411.	<u>24-0000753</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0211
412.	<u>24-0000754</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0212
413.	<u>24-0000755</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0213
414.	<u>24-0000756</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0214
415.	<u>24-0000757</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0215

416.	<u>24-0000758</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0216
417.	<u>24-0000759</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0217
418.	<u>24-0000760</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0218
419.	<u>24-0000761</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0219
420.	<u>24-0000762</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0220
421.	<u>24-0000763</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0221
422.	<u>24-0000764</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0222
423.	<u>24-0000765</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0223
424.	<u>24-0000766</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0224
425.	<u>24-0000767</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0225
426.	<u>24-0000768</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0226
427.	<u>24-0000769</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0227
428.	<u>24-0000770</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0228
429.	<u>24-0000771</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0229
430.	<u>24-0000772</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0230
431.	<u>24-0000773</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0231
432.	<u>24-0000774</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0232
433.	<u>24-0000775</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0233
434.	<u>24-0000776</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0234
435.	<u>24-0000777</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0235
436.	<u>24-0000778</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0236
437.	<u>24-0000779</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0237
438.	<u>24-0000780</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0238
439.	<u>24-0000781</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0239
440.	<u>24-0000782</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0240
441.	<u>24-0000783</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0241
442.	<u>24-0000784</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0242
443.	<u>24-0000785</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0243
444.	<u>24-0000786</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0244
445.	<u>24-0000787</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0245
446.	<u>24-0000788</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0246
447.	<u>24-0000789</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0247
448.	<u>24-0000790</u>	R.Valenciano	Bali Hai Villas LTD Partnership	5-4-005-036-0248

449.	<u>24-0000791</u>	<u>R.Valenciano</u>	<u>Bali Hai Villas LTD Partnership</u>	<u>5-4-005-036-0249</u>
450.	<u>24-0000792</u>	<u>R.Valenciano</u>	<u>Bali Hai Villas LTD Partnership</u>	<u>5-4-005-036-0250</u>
451.	<u>24-0000793</u>	<u>R.Valenciano</u>	<u>Bali Hai Villas LTD Partnership</u>	<u>5-4-005-036-0251</u>
452.	<u>24-0000794</u>	<u>R.Valenciano</u>	<u>Bali Hai Villas LTD Partnership</u>	<u>5-4-005-036-0252</u>
453.	<u>24-0000795</u>	<u>R.Valenciano</u>	<u>Bali Hai Villas LTD Partnership</u>	<u>5-4-005-036-0253</u>
454.	<u>24-0000796</u>	<u>R.Valenciano</u>	<u>Bali Hai Villas LTD Partnership</u>	<u>5-4-005-036-0254</u>
455.	<u>24-0000797</u>	<u>R.Valenciano</u>	<u>Bali Hai Villas LTD Partnership</u>	<u>5-4-005-036-0255</u>
456.	<u>24-0000798</u>	<u>R.Valenciano</u>	<u>Bali Hai Villas LTD Partnership</u>	<u>5-4-005-036-0256</u>
457.	<u>24-0000799</u>	<u>R.Valenciano</u>	<u>Bali Hai Villas LTD Partnership</u>	<u>5-4-005-036-0257</u>
458.	<u>24-0000800</u>	<u>R.Valenciano</u>	<u>Bali Hai Villas LTD Partnership</u>	<u>5-4-005-036-0258</u>

STIPULATIONS

459.	<u>21-0000035</u>	<u>C.Arzadon</u>	<u>Suzanne Conklin</u>	<u>5-4-008-042-0000</u>
460.	<u>20-0000125</u>	<u>D.Ventura</u>	<u>BBCP Kauai Operating LLC</u>	<u>2-1-001-003-0000</u>
461.	<u>20-0000126</u>	<u>D.Ventura</u>	<u>BBCP Kauai Operating LLC</u>	<u>2-1-001-003-0000</u>
462.	<u>21-0000003</u>	<u>D.Ventura</u>	<u>BBCP Kauai Operating LLC</u>	<u>2-1-001-003-0000</u>
463.	<u>21-0000004</u>	<u>D.Ventura</u>	<u>BBCP Kauai Operating LLC</u>	<u>2-1-001-003-0000</u>
464.	<u>24-0000091</u>	<u>S.Roche</u>	<u>Andrew C Wright</u>	<u>2-6-022-025-0000</u>

VALIDITY

465.	<u>24-0001399</u>	<u>C.Arzadon</u>	<u>Merle S Uegawa</u>	<u>4-4-011-018-0000</u>
466.	<u>24-0001398</u>	<u>C.Arzadon</u>	<u>Merle S Uegawa</u>	<u>4-6-032-003-0000</u>

WITHDRAWALS

467.	<u>22-0000001</u>	<u>R.Valenciano</u>	<u>David A Paulson</u>	<u>3-6-003-026-0000</u>
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