

COUNTY OF KAUAI  
Minutes of Meeting  
OPEN SESSION

Board/Commission:	<b>BOARD OF REVIEW</b>	Meeting Date	<b>September 06, 2024</b>
Location	Mo'ikeha Bldg., Conference Room 2A/2B	Start of Meeting: 1:00 p.m.	End of Meeting: 4:16 p.m.
Present	Chair Chris White, Vice Chair Graham Odenheimer, and Member Stella Fujita. Office of the County Attorney: Deputy County Attorney Mark Bradbury. Boards & Commissions Administrator: Ellen Ching. Staff: Support Clerk Arleen Kuwamura. County Deputy Director of Finance: Chelsie Sakai. Real Property Tax Manager: Scott Teruya. Real Property COK Appraisers: Megan Shimamoto, Damien Ventura, Randon Valenciano, Lehua Cristobal, Vil Balisacan, Jason Salvador, Logan Kennard, and Ted Zamora.		
Excused	Member Jody Kjeldsen and Member Katherine Otsuji		
Absent			
SUBJECT	DISCUSSION	ACTION	
<b>Call to Order</b>		Chair Chris White called the meeting to order at 1:00 p.m.	
<b>Roll call</b>		Present 3.	
<b>Public Comments</b>		Chair Chris White called for anyone in the audience to testify.  There was no one present in the audience wanting to testify.	
<b>Approval of Agenda</b>		Chair White called for approving the agenda for September 06, 2024. Mr. Odenheimer moved to approve the agenda for September 06, 2024. Ms. Fujita seconded the motion. Motion carried 3:0.	
<b>Approval of Minutes</b>	<u>Open Session Minutes-</u>  a. August 02, 2024, Minutes. b. August 09, 2024, Minutes	Chair White called for the approval of the August 02, 2024, minutes and the August 09, 2024, minutes. Ms. Fujita moved to approve the minutes of August 02, 2024, and August 09, 2024. Mr. Odenheimer seconded the motion. Motion carried 3:0.	

SUBJECT	DISCUSSION	ACTION
<b>Appeals</b>	<p>12. <u>24-0000181</u> S. Roche Matthew Chun Trust</p> <p>Ms. Wendy Matsumoto Chun, Mr. Westley Chun (via cell phone), and Mr. Ted Burkhart representative of Sylvia Matsumoto Griswold another owner were in attendance and presented an oral and written testimony to the Board. Mr. Roche was present on behalf of the County and presented his report to the Board.</p> <p><i>The Chair granted a Deferral of the appeal.</i></p>	<u>2-8-018-031-0000</u>
	<p>1. <u>23-0000217</u> D. Ventura Honu Visions LLC</p> <p>Ms. Deborah Behr was in attendance and presented an oral and written testimony to the Board. Mr. Ventura was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	<u>2-3-006-019-0000</u>
	<p><i>The Board recessed this portion of the meeting at 1:47 p.m.</i> <i>The Board reconvened this portion of the meeting at 1:52 p.m.</i></p>	
	<p>2. <u>22-0000162</u> D. Ventura Chandler-Ferris Trust</p> <p><i>The Chair granted Continuance of the appeal.</i></p>	<u>5-1-006-002-0004</u>
	<p>3. <u>22-0000048</u> D. Ventura Glenn Rudolfsky</p> <p>No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Ventura was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony provided in Executive Session.</p> <p>4. <u>23-0000053</u> D. Ventura Glenn Rudolfsky</p> <p>No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Ventura was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	<u>5-2-017-024-0002</u> <u>5-2-017-024-0002</u>

SUBJECT	DISCUSSION	ACTION
	<p>5. <u>24-0000189</u> D. Ventura Glenn Rudolfsky</p> <p>No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Ventura was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	<p><u>5-2-017-024-0002</u></p>
	<p>12. <u>24-0000181</u> S. Roche Matthew Chun Trust</p> <p>Ms. Wendy Matsumoto Chun, Mr. Westley Chun (via cell phone), and Mr. Ted Burkhart representative of Sylvia Matsumoto Griswold another owner were in attendance and presented an oral and written testimony to the Board. Mr. Roche was present on behalf of the County and presented his report to the Board.</p> <p><i>Chair Chris recalled appeal #12. Ms. Matsumoto Chun came to the mic. Chair Chris asked the appellant if they wanted to proceed or honor the deferral. Ms. Chun acknowledged dismissing the deferral and proceeding. Chair Chris read the rules to Mr. Wesley Chun who was present via telephone. Mr. and Ms. Chun proceeded to present oral testimony to the Board.</i></p> <p>The Board reviewed the testimony provided in Executive Session.</p>	<p><u>2-8-018-031-0000</u></p>
	<p>6. <u>24-0000190</u> D. Ventura Dewang Li</p> <p>No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Ventura was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	<p><u>5-2-022-023-0004</u></p>
	<p>7. <u>22-0000148</u> R. Valenciano Rouhier Family Trust</p> <p>No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Valenciano was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	<p><u>3-7-003-014-0138</u></p>
	<p>8. <u>22-0000013</u> R. Valenciano Margaret King Trust</p>	<p><u>3-7-003-014-0145</u></p>

SUBJECT	DISCUSSION	ACTION
	<p>No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Valenciano was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	
	<p>9. <u>22-0000154</u> R. Valenciano Alf Partners, LLC</p> <p>No one was in attendance to present, and no written testimony was given to the Board. Mr. Valenciano was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	4-3-002-010-0081
	<p>10. <u>21-0000109</u> R. Valenciano Kauai Pacific Sunrise LLC</p> <p>No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Valenciano was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	4-3-008-001-0173
	<p>11. <u>24-0000167</u> R. Valenciano Robin A Stone</p> <p>No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Valenciano was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	5-4-012-005-0019
<b>Announcements</b>	<u>Next Meeting: Friday, October 04, 2024</u>	
<b>Executive Session</b>	<p><i>Under HRS § 92-4, 92-5(a)(4), 92-9(a)(1-4) (b) and 92-6(a)(2), Ms. Fujita moved that the Board go into Executive Session at 2:51 p.m. Mr. Odenheimer seconded the motion. Motion carried 3:0.</i></p>	
<b>Return to Open Session</b>	<p>The meeting resumed in Open Session at 3:48 p.m.</p>	

SUBJECT	DISCUSSION	ACTION
<p><b>Discussion on Board of Review 2023 Annual Report Recommendations Section for the Mayor</b></p>	<p>The Board was informed about the modifications to the draft Mayor's Annual Report by the Boards and Commissions Administrator Ellen Ching following a consultation with Real Property Tax Manager Scott Teruya. This is what the revised draft shows:            1) Concerning recommendation one, the Real Property Tax manager would establish and formalize the procedure based on the results of his investigation and the cooperative policies of the surrounding counties. Using the same procedure as Maui County was the justification.            After hearing the most recent testimony regarding the procedure's lack of accuracy, the BOR decided to remove it. 2) there is recommendation number two, which is consistent with recommendation three and calls for the formation of a task team to develop policies that will benefit and represent all individuals in the same situations.</p> <p>Chair Chris entertained a motion to amend and approve the report for final approval.</p> <p><i>Ms. Fujita accepted the changes to the recommendations portion of the Annual Mayor's Report. Mr. Odenheimer Seconded the Motion. Motion carried 3:0.</i></p>	
<p><b>Appeals</b></p>	<p>1. <u>23-0000217</u> D. Ventura Honu Visions LLC</p> <p><i>Ms. Fujita motioned to sustain the County's disallowance of the home exemption and sustained the tax classification of Residential Investor. Mr. Odenheimer seconded the motion. Motion carried 3:0.</i></p>	<p>2-3-006-019-0000</p>
	<p>3. <u>22-0000048</u> D. Ventura Glenn Rudolfsky</p> <p><i>Mr. Odenheimer motioned to sustain the County's 2022 published market value of \$2,302,200 and found no lack of uniformity. Ms. Fujita seconded the motion. Motion carried 3:0.</i></p> <p>4. <u>23-0000053</u> D. Ventura Glenn Rudolfsky</p> <p><i>Mr. Odenheimer motioned to sustain the County's 2023 published market value of \$2,755,200 and found no lack of uniformity. Ms. Fujita seconded the motion. Motion carried 3:0.</i></p> <p>5. <u>24-0000189</u> D. Ventura Glenn Rudolfsky</p> <p><i>Mr. Odenheimer motioned to sustain the County's 2024 market and assessed value of \$3,146,300 and found no lack of uniformity. Ms. Fujita seconded the motion. Motion carried 3:0.</i></p>	<p>5-2-017-024-0002</p> <p>5-2-017-024-0002</p> <p>5-2-017-024-0002</p>

SUBJECT	DISCUSSION	ACTION
	6. <u>24-0000190</u> D. Ventura Dewang Li  <i>Ms. Fujita motioned to sustain the County's 2024 market and assessed value of \$1,830,200. Mr. Odenheimer seconded the motion. Motion carried 3:0.</i>	<u>5-2-022-023-0004</u>
	7. <u>22-0000148</u> R. Valenciano Rouhier Family Trust  <i>Ms. Fujita motioned to sustain the County's market and assessed value of \$438,300 for the 2022 Tax Year. Mr. Odenheimer seconded the motion. Motion carried 3:0.</i>	<u>3-7-003-014-0138</u>
	8. <u>22-0000013</u> R. Valenciano Margaret King Trust  <i>Ms. Fujita motioned to sustain the County's market and assessed value of \$525,500 for the 2022 Tax Year and Vacation Rental Tax Classification. Mr. Odenheimer seconded the motion. Motion carried 3:0.</i>	<u>3-7-003-014-0145</u>
	9. <u>22-0000154</u> R. Valenciano Alf Partners, LLC  <i>Mr. Odenheimer motioned to sustain the County's market and assessed value of \$751,400 for the 2022 Tax Year. Ms. Fujita seconded the motion. Motion carried 3:0.</i>	<u>4-3-002-010-0081</u>
	10. <u>21-0000109</u> R. Valenciano Kauai Pacific Sunrise LLC  <i>Ms. Fujita motioned to sustain the County's market and assessed value of \$962,400 for the 2021 Tax Year and no lack of uniformity. Mr. Odenheimer seconded the motion. Motion carried 3:0.</i>	<u>4-3-008-001-0173</u>
	11. <u>24-0000167</u> R. Valenciano Robin A Stone  <i>Ms. Fujita motioned to sustain the County's market and assessed value of \$1,381,700 for the 2024 Tax Year and no lack of uniformity. Mr. Odenheimer seconded the motion. Motion carried 3:0.</i>	<u>5-4-012-005-0019</u>
	12. <u>24-0000181</u> S. Roche Matthew Chun Trust  <i>Mr. Odenheimer motioned to decrease the County's market and assessed value to \$1,800,000 and no lack of uniformity. Ms. Fujita seconded the motion. Motion carried 3:0.</i>	<u>2-8-018-031-0000</u>
<b>Stipulations</b>	13. <u>24-0000143</u> R. Valenciano Goode Trust  <i>Mr. Odenheimer motioned to accept the county's stipulation for market value, assessed value, and net taxable value of \$1,277,300 and Vacation Rental for the 2024 tax year. Ms. Fujita seconded the motion. Motion carried 3:0.</i>	<u>2-8-020-008-0058</u>
	14. <u>22-0000091</u> S. Roche ABP Waipouli LLC	<u>4-3-008-002-0000</u>

SUBJECT	DISCUSSION	ACTION
	<i>Mr. Odenheimer motioned to accept the county's stipulation for market value, assessed value, and net taxable value of \$16,200,000 and Commercial for the 2022 tax year. Ms. Fujita seconded the motion. Motion carried 3:0.</i>	
	15. <u>23-0000219</u> S. Roche ABP Waipouli LLC <span style="float: right;">4-3-008-002-0000</span> <i>The Chair granted a deferral of the appeal.</i>	
	16. <u>24-0000240</u> S. Roche ABP Waipouli LLC <span style="float: right;">4-3-008-002-0000</span> <i>The Chair granted a deferral of the appeal.</i>	
<b>Withdrawal</b>	17. <u>24-0000180</u> D. Ventura Bypass Trust <span style="float: right;">5-2-017-010-0002</span> <i>Appeal withdrawn; no Board action required</i>	
	18. <u>24-0000971</u> R. Valenciano Carsten Elsholz <span style="float: right;">5-4-005-017-0015</span> <i>Appeal withdrawn; no Board action required</i>	
<b>Adjournment</b>	With no objection, Chair White adjourned the meeting at 4:16 p.m.	

Submitted by: \_\_\_\_\_  
Arleen Kuwamura, Staff Support Clerk

Reviewed and Approved by: \_\_\_\_\_  
Chris White, Chair

- ( ) Approved as circulated.
- ( ) Approved with amendments. See minutes of \_\_\_\_\_ meeting.