

BOARD OF REVIEW

CHRIS WHITE, CHAIR
GRAHAM ODENHEIMER, VICE CHAIR

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

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

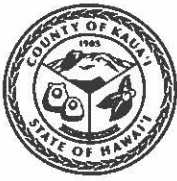
- Meetings will be publicly noticed pursuant to HRS Chapter 92.
- Minutes of meetings will be completed pursuant to HRS Chapter 92 and posted to the Board of Review's website upon completion and approval.

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, October 04, 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

PUBLIC COMMENTS:

APPROVAL OF THE AGENDA

APPROVAL OF MEETING MINUTES:

- a. September 06, 2024, Minutes

PUBLIC HEARING

Pursuant to the Kaua'i County Code Chapter 5A, Article 12.7 (d), on October 4, 2024, the Board of Review will hold a public hearing at 1:00 p.m. in Meeting Room 2A/2B of the Mo'ikeha Building, located at 4444 Rice Street, L-ihu'e, Kaua'i, Hawai'i to discuss all owner complaints properly and timely submitted in accordance with the Notice for Filing Real Property Assessment Complaints published in The Garden Island on September 4, 2024. This complaint process is intended to assist the Board in making recommendations to the mayor to help improve the County's process of tax assessment.

APPEALS SCHEDULED– see attached listing(s)

ANNOUNCEMENTS:

Next Scheduled Meeting: Friday, **October 11, 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. September 06, 2024, Minutes
- a. 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: October 4, 2024

<u>APPEAL CASE#</u>	<u>APPRAISER</u>	<u>APPELLANT/REPRESENTATIVE</u>	<u>TAX MAP KEY</u>
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1. <u>20-000020</u>	<u>C.Arzadon</u>	<u>Rakesh Joshi</u>	<u>5-4-008-051-0000</u>
2. <u>24-000025</u>	<u>C.Arzadon</u>	<u>Lim Family Trust Survivor's Trust</u>	<u>5-4-013-081-0000</u>
3. <u>24-000019</u>	<u>C.Arzadon</u>	<u>Janet C M Parmar Living Trust</u>	<u>5-4-018-019-0000</u>
4. <u>24-0000165</u>	<u>S.Roche</u>	<u>Phoenix V LLC</u>	<u>2-1-003-029-0000</u>
5. <u>24-0000100</u>	<u>S.Roche</u>	<u>Little House Lawai LLC</u>	<u>2-6-011-001-0002</u>
6. <u>24-0000191</u>	<u>S.Roche</u>	<u>Marlene V Boomen</u>	<u>2-6-016-077-0000</u>
7. <u>24-0000039</u>	<u>S.Roche</u>	<u>Mele Kai LLC</u>	<u>2-8-020-068-0002</u>
8. <u>24-0000144</u>	<u>S.Roche</u>	<u>Mottram Family Trust</u>	<u>2-6-021-003-0000</u>
9. <u>24-0000008</u>	<u>S.Roche</u>	<u>Leslie Ann Sherman-Aoun</u>	<u>2-8-029-081-0000</u>

STIPULATIONS

10. <u>20-0000125</u>	<u>D.Ventura</u>	<u>McBryde Sugar Company LLC</u>	<u>2-1-001-003-0000</u>
11. <u>20-0000126</u>	<u>D.Ventura</u>	<u>McBryde Sugar Company LLC</u>	<u>2-1-001-003-0000</u>
12. <u>21-0000003</u>	<u>D.Ventura</u>	<u>McBryde Sugar Company LLC</u>	<u>2-1-001-003-0000</u>
13. <u>21-0000004</u>	<u>D.Ventura</u>	<u>McBryde Sugar Company LLC</u>	<u>2-1-001-003-0000</u>
14. <u>24-0000063</u>	<u>D.Ventura</u>	<u>Wai Koa Guava Plantation LLC</u>	<u>5-2-017-025-0002</u>
15. <u>24-0000174</u>	<u>S.Roche</u>	<u>Kahili Development Co Inc</u>	<u>4-5-004-001-0000</u>
16. <u>23-0001611</u>	<u>S.Roche</u>	<u>Park Place at Braden Creek LLC/Eric R Sambold</u>	<u>4-8-007-006-0002</u>

17.	<u>23-0000219</u>	<u>S.Roche</u>	<u>ABP Waipouli LLC</u>	<u>4-3-008-002-0000</u>
18.	<u>24-0000240</u>	<u>S.Roche</u>	<u>ABP Waipouli LLC</u>	<u>4-3-008-002-0000</u>

WITHDRAWALS

19.	<u>24-0000192</u>	<u>S.Roche</u>	<u>Eric R Sambold Trust</u>	<u>4-8-007-006-0002</u>
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