

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Board/Commission:	BOARD OF REVIEW	Meeting Date	October 04, 2024
Location	Mo'ikeha Bldg., Conference Room 2A/2B	Start of Meeting: 1:02 p.m.	End of Meeting: 2:15 p.m.
Present	Vice Chair Graham Odenheimer, Member Jody Kjeldsen and Member Katherine Otsuji . 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: Michelle Lizama. Real Property Tax Manager: Real Property COK Appraisers: Megan Shimamoto, Damien Ventura, Randon Valenciano, Lehua Cristobal, Vil Balisacan, Jason Salvador, Logan Kennard, and Ted Zamora.		
Excused	Chair Chris White and Member Stella Fujita.		
Absent			
SUBJECT	DISCUSSION	ACTION	
Call to Order		Vice Chair Graham Odenheimer called the meeting to order at 1:02 p.m.	
Roll call		Present 3.	
Public Comments		Vice Chair Odenheimer called for anyone in the audience to testify. There was no one present in the audience wanting to testify.	
Approval of Agenda		Vice Chair Odenheimer called to approve the agenda for October 04, 2024. Ms. Otsuji moved to approve the agenda for October 04, 2024. Ms. Kjeldsen seconded the motion. Motion carried 3:0.	
Approval of Minutes	<u>Open Session Minutes-</u> a. September 06, 2024, Minutes.		Vice Chair Odenheimer called for the approval of September 06, minutes. Ms. Otsuji stated she was not here. Ms. Kjeldsen stated she was also absent from the meeting. Vice Chair Odenheimer deferred the approval of minutes to the next BOR hearing.

SUBJECT	DISCUSSION	ACTION
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.	Vice Chair Odenheimer called for anyone in the audience to testify. There was no one present in the audience wanting to testify.
Appeals	4. <u>24-0000165</u> S. Roche Phoenix V LLC	<u>2-1-003-029-0000</u>
	Mr. Francis Lee was 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.	
	The Board reviewed the testimony provided in the Executive Session.	
	1. <u>20-0000020</u> C. Arzadon Rakesh Joshi	<u>5-4-008-051-0000</u>
	No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Arzadon was present on behalf of the County and presented his report to the Board.	
	The Board reviewed the testimony provided in the Executive Session.	
	2. <u>24-0000025</u> C. Arzadon Lim Family Trust Survivor’s Trust	<u>5-4-013-081-0000</u>
	No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Arzadon was present on behalf of the County and presented his report to the Board.	
	The Board reviewed the testimony provided in the Executive Session.	
	3. <u>24-0000019</u> C. Arzadon Janet C M Parmar Living Trust	<u>5-4-018-019-0000</u>
	<i>The Chair granted Continuance of the appeal.</i>	
	5. <u>24-0000100</u> S. Roche Little House Lawai LLC	<u>2-6-011-001-0002</u>

SUBJECT	DISCUSSION	ACTION
	<i>The Chair granted Continuance of the appeal</i>	
	6. 24-0000191 S.Roche Marlene V Boomen	2-6-016-077-0000
	<i>The Chair granted Continuance of the appeal due to Stipulation.</i>	
	7. 24-0000039 S. Roche Mele Kai LLC	2-8-020-068-0002
	<p>No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Roche was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony provided in the Executive Session.</p>	
	8. 24-0000144 S. Roche Mottram Family Trust	2-6-021-003-0000
	<i>The Chair granted Continuance of the appeal due to a request for withdrawal.</i>	
	9. 24-0000008 S. Roche Leslie Ann Sherman-Aoun	2-8-029-081-0000
	<p>No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Roche was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony provided in the Executive Session.</p>	
Stipulations	10. 20-0000125 D. Ventura McBryde Sugar Company LLC	2-1-1-001-003-0000
	<i>Ms. Otsuji motioned to accept the county's stipulation for market value, assessed value, and net taxable value of \$3,000,000 and Commercial Tax Classification for the 2020 tax year. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i>	
	11. 20-0000126 D. Ventura McBryde Sugar Company LLC	2-1-001-003-0000
	<i>Ms. Otsuji motioned to accept the county's stipulation for market value, assessed value, and net taxable value of \$4,161,800 and Residential Tax Classification for the 2020 tax year. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i>	
	12. 21-0000003 D. Ventura McBryde Sugar Company LLC	2-1-001-003-0000
	<i>Ms. Otsuji motioned to accept the county's stipulation for market value, assessed value, and net taxable value of \$4,161,800 and Residential Tax Classification for the 2021 tax year. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i>	
	13. 21-0000004 D. Ventura McBryde Sugar Company LLC	2-1-001-003-0000
	<i>Ms. Otsuji motioned to accept the county's stipulation for market value, assessed value, and net taxable value of \$3,000,000</i>	

SUBJECT	DISCUSSION	ACTION
	<i>and Commercial Tax Classification for the 2021 tax year. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i>	
	14. 24-0000063 D. Ventura Wai Koa Guava Plantation LLC	5-2-017-025-0002
	<i>Ms. Otsuji motioned to accept the county's stipulation for market value, assessed value, and net taxable value of \$1,552,200 and Agriculture Tax Classification for the 2024 tax year. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i>	
	15. 24-0000174 S. Roche Kahili Development Co Inc	4-5-004-001-0000
	<i>Ms. Otsuji motioned to accept the county's stipulation for market value, assessed value, and net taxable value of \$13,200,000 and Tax Commercial Classification for the 2024 tax year. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i>	
	16. 23-0001611 S. Roche Park Place at Braden Creek LLC/Eric R Sambold	4-8-007-006-0002
	<i>Ms. Otsuji motioned to accept the county's stipulation for market value, assessed value, and net taxable value of \$2,900,000 and Tax Vacation Rental Classification for the 2023 tax year. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i>	
	17. 23-0000219 S. Roche ABP Waipouli LLC	4-3-008-002-0000
	<i>Ms. Otsuji motioned to accept the county's stipulation for market value, assessed value, and net taxable value of \$15,100,000 and Tax Commercial Classification for the 2023 tax year. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i>	
	18. 24-0000240 S. Roche ABP Waipouli LLC	4-3-008-002-0000
	<i>Ms. Otsuji motioned to accept the county's stipulation for market value, assessed value, and net taxable value of \$14,250,000 and Tax Commercial Classification for the 2024 tax year. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i>	
Withdrawal	19. 24-0000192 S. Roche Eric R Sambold Trust	4-8-007-006-0002
	<i>Appeal withdrawn; no Board action required</i>	
Announcements	<u>Next Meeting: Friday, October 11, 2024</u>	
Executive Session	<i>Under HRS § 92-4, 92-5(a)(4), 92-9(a)(1-4) (b) and 92-6(a)(2), Ms. Otsuji moved that the Board go into Executive Session at 1:38 p.m. Mr. Kjeldsen seconded the motion. Motion carried 3:0.</i>	
Return to Open Session	The meeting resumed in the Open Session at 2:04 p.m.	

SUBJECT	DISCUSSION	ACTION
Appeals	1. 20-0000020 C. Arzadon Rakesh Joshi <i>Ms. Otsuji motioned to sustain the County's market value of \$2,606,100 and no lack of uniformity for 2020 Tax Year. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i>	5-4-008-051-0000
	2. 24-0000025 C. Arzadon Lim Family Trust Survivor's Trust <i>Ms. Kjeldsen motioned to sustain the County's market value of \$1,797,000 and the Tax Class of Non-Owner Occupied for the 2024 Tax Year. Ms. Otsuji seconded the motion. Motion carried 3:0.</i>	5-4-013-081-0000
	4. 24-0000165 S. Roche Phoenix V LLC <i>Ms. Otsuji motioned to decrease the County's 2024 market value to \$1,386,800. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i>	2-1-003-029-0000
	7. 24-0000039 S. Roche Mele Kai LLC <i>Ms. Kjeldsen motioned to sustain the County's 2024 assessed value of \$1,817,600. Ms. Otsuji seconded the motion. Motion carried 3:0.</i>	2-8-020-068-0002
	9. 24-0000008 S. Roche Leslie Ann Sherman-Aoun <i>Ms. Otsuji motioned to sustain the county's 2024 tax classification of Non-Owner-Occupied Residential. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i>	2-8-029-081-0000
Adjournment		With no objection, Chair White adjourned the meeting at 2:15 p.m.

Submitted by: _____
Arleen Kuwamura, Staff Support Clerk

Reviewed and Approved by: _____
Graham Odenheimer, Vice Chair

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