

**Electronically Filed
Supreme Court
SCWC-25-0000524
01-JUN-2026
07:47 AM
Dkt. 7 ODAC**

SCWC-25-0000524

IN THE SUPREME COURT OF THE STATE OF HAWAII

In the Matter of the Tax Appeal of
NICHOLAS KEITH VREUGDENHIL and YUMIKO NAKAYAMA,
Appellants-Appellants,

and

In the Matter of the Tax Appeal of
ROBERT G. RINNINSLAND and RHONDA C. RINNINSLAND,
Trustees of the Robert G. and Rhonda C. Rinninsland Trust
Dated March 27, 2018,
1CTX-24-0000241
Petitioners/Appellants-Appellants.

CERTIORARI TO THE INTERMEDIATE COURT OF APPEALS
(CAAP-25-0000524; CASE NO. 1CTX-24-0000239
(Consolidated with 1CTX-24-0000240; 1CTX-24-0000241;
1CTX-24-0000242; 1CTX-24-0000244; 1CTX-24-0000246;
1CTX-24-0000250; 1CTX-24-0000251; 1CTX-24-0000255;
1CTX-24-0000256; 1CTX-24-0000259; 1CTX-24-0000260;
1CTX-24-0000274; 1CTX-24-0000320; 1CTX-24-0000321;
1CTX-24-0000322; 1CTX-24-0000323; 1CTX-24-0000324;
1CTX-24-0000325; 1CTX-24-0000326; 1CTX-24-0000327;
1CTX-24-0000328; 1CTX-24-0000332; 1CTX-24-0000333;
1CTX-24-0000335; 1CTX-24-0000336; 1CTX-24-0000337;
1CTX-24-0000349; 1CTX-24-0000350; 1CTX-24-0000351;
1CTX-24-0000352; 1CTX-24-0000356; 1CTX-24-0000357;
1CTX-24-0000358; 1CTX-24-0000359; 1CTX-24-0000360;
1CTX-24-0000361; 1CTX-24-0000362; 1CTX-24-0000381;
1CTX-24-0000382; 1CTX-24-0000383; 1CTX-24-0000384;
1CTX-24-0000385; 1CTX-24-0000388; 1CTX-24-0000389;
1CTX-24-0000390; 1CTX-24-0000391; and 1CTX-24-0000226))

ORDER REJECTING APPLICATION FOR WRIT OF CERTIORARI
(By: Devens, C.J., McKenna, Eddins, and Ginoza, JJ.,
and Circuit Judge Medeiros, assigned by reason of vacancy)

Petitioners' Application for Writ of Certiorari, filed
on May 7, 2026, is hereby rejected.

DATED: Honolulu, Hawai'i, June 1, 2026.

/s/ Vladimir P. Devens

/s/ Sabrina S. McKenna

/s/ Todd W. Eddins

/s/ Lisa M. Ginoza

/s/ Dyan M. Medeiros

