REPORT OF THE COMMITTEE ON BUDGET

Voting Members:
Val A. Okimoto, Chair; Scott Y. Nishimoto, Vice Chair;
Esther Kia'āina, Augie Tulba, Tommy Waters

Committee Meeting Held
November 18, 2025

Honorable Tommy Waters
Chair, City Council
City and County of Honolulu

Mr. Chair:

Your Committee on Budget, which considered Resolution 25-283 entitled:

"RESOLUTION CONFIRMING THE APPOINTMENT OF JODY LIBED TO SERVE ON THE BOARD OF REVIEW I FOR REAL PROPERTY TAX APPEAL OF THE CITY AND COUNTY OF HONOLULU,"

transmitted by Mayor's Message 147, dated September 30, 2025, from the Office of the Mayor and introduced on October 6, 2025, reports as follows:

The purpose of the resolution is to confirm the appointment of Jody Libed to the Board of Review I for Real Property Tax Appeals to serve for a term expiring on June 30, 2030.

A public hearing on the nomination was held on November 5, 2025.

At your Committee's meeting held on November 18, 2025, the Honolulu Board of REALTORS provided written testimony in support of the resolution.

Your Committee considered and approved a hand-carried CD1 version of the resolution, which makes the following amendments:

A. Amends the title of the resolution to read as follows:

"CONFIRMING THE APPOINTMENT OF JODY LIBED TO SERVE ON THE BOARD OF REVIEW I FOR REAL PROPERTY TAX APPEALS OF THE CITY AND COUNTY OF HONOLULU."

ADOPTED ON DEC 3 2025

COMMITTEE REPORT NO. 362

B. In the fourth WHEREAS clause, corrects references to the date of the Mayor's letter from "September 19, 2025" to "September 30, 2025," and identifies the letter as Mayor's Message 147 (2025).

C. Amends references to "Revised Ordinances of Honolulu 1990" to "Revised Ordinances of Honolulu 2021."

D. Makes miscellaneous technical and nonsubstantive amendments.

Your Committee on Budget is in accord with the intent and purpose of Resolution 25-283, as amended herein, and recommends its adoption in the form attached hereto as Resolution 25-283, CD1. (Ayes: Kia'āina, Nishimoto, Okimoto, Waters – 4; Noes: None; Absent: Tulba – 1.)

Respectfully submitted,

Val A. Okimoto

Committee Chair

HONOLULU CITY COUNCIL

KE KANIHELA O KE KALANA O HONOLULU

CITY AND COUNTY OF HONOLULU

No. 25-283, CD1

RESOLUTION

CONFIRMING THE APPOINTMENT OF JODY LIBED TO SERVE ON THE BOARD OF REVIEW I FOR REAL PROPERTY TAX APPEALS OF THE CITY AND COUNTY OF HONOLULU.

WHEREAS, Section 8-12.6, Revised Ordinances of Honolulu 2021 ("ROH"), establishes boards of review for real properly tax appeals under the Department of Budget and Fiscal Services; and

WHEREAS, each board consists of five members appointed by the Mayor and confirmed by the City Council ("Council") to five-year staggered terms; and

WHEREAS, ROH Section 8-12.7 charges a board of review with the duty of hearing and deciding real property tax appeals; and

WHEREAS, by Mayor's letter dated September 30, 2025 (Mayor's Message 147 (2025)), the Mayor has appointed Ms. Jody Libed to the Board of Review I; and

WHEREAS, if confirmed by the Council, Ms. Libed will replace Scott Hayashi and serve for a term to expire on June 30, 2030; and

WHEREAS, to qualify for service on the Board of Review, a nominee must comply with two requirements:

(1) ROH Section 8-12.6 requires a member to have resided in the State of Hawai'i for at least three years at the time of the appointment; and

(2) Section 13-103 of the Revised Charter of the City and County of Honolulu 1973 (Amended 2017 Edition), as amended ("Charter"), requires a member to be a registered voter of the City and County of Honolulu; and

WHEREAS, the Council has reviewed the qualifications and character of Ms. Libed and finds that she is qualified to serve on the Board of Review I and deserves confirmation; now, therefore,

BE IT RESOLVED by the Council of the City and County of Honolulu that it confirms the appointment of Ms. Jody Libed to the Board of Review I for real property tax appeals for a term expiring on June 30, 2030; and

Attachment to CR-362

HONOLULU CITY COUNCIL

KE KANIHELA O KE KALANA O HONOLULU

CITY AND COUNTY OF HONOLULU

No. **25-283, CD1**

RESOLUTION

BE IT FURTHER RESOLVED that the Council expresses its gratitude and appreciation to Ms. Jody Libed for her willingness to serve the City and County of Honolulu; and

BE IT FINALLY RESOLVED that copies of this resolution be transmitted to the Mayor, the Chair of the Board of Review I for real property tax appeals, the Director of Budget and Fiscal Services, and Ms. Jody Libed.

INTRODUCED BY:

Tommy Waters (br)

DATE OF INTRODUCTION:

October 6, 2025
Honolulu, Hawai'i

Councilmembers

Report Title:
Confirmation; Boards and Commissions; Board of Review I for Real Property Tax Appeals

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.