



HONOLULU CITY COUNCIL

KE KANIHELA O KE KALANA O HONOLULU

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April 22, 2026

TO: KIANA PASCUAL, COMMITTEE AIDE
COMMITTEE ON BUDGET

FROM: COUNCILMEMBER VAL A. OKIMOTO, CHAIR
COMMITTEE ON BUDGET

A handwritten signature in black ink that reads "Val A. Okimoto". The signature is written in a cursive style with a large, sweeping loop at the end.

RE: DRAFT COMMITTEE REPORT RELATING TO THE REVIEW AND
EVALUATION OF THE REAL PROPERTY TAX BOARDS OF REVIEW I, II,
AND III

Transmitted herewith for placement on an upcoming Committee on Budget agenda is a draft committee report relating to the Committee's review and evaluation of the Real Property Tax Boards of Review I, II, and III pursuant to Revised Ordinance of Honolulu, Chapter 3, Article 15 (Ordinance 17-44).

Please number this communication and upload it to HNLD0C.

Attachment

Date

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

Mr. Chair:

Your Committee on Budget, to which was referred the review and evaluation of the Real Property Tax Boards of Review I, II, and III ("Boards of Review") pursuant to Ordinance 17-44 (codified as Chapter 3, Article 15, Revised Ordinances of Honolulu 2021 ("ROH")), reports as follows:

The purpose of the review and evaluation is to determine whether the provisions of the Revised Charter of the City and County of Honolulu 1973 (Amended 2017 Edition), as amended ("Charter") establishing the Boards of Review should be retained, amended, or repealed. Ordinance 17-44 implements Charter Section 13-103.2, which mandates the periodic review and evaluation of certain City boards and commissions as provided by ordinance.

The Boards of Review were established by ROH Section 8-12.6, and has the following powers, duties, and functions:

- Hear disputes between the director and any taxpayer in all cases in which appeals have been duly taken;
- Hold public meetings at some central location in the city commencing not later than January 15 of each year and shall hear, as expeditiously as possible, all appeals assigned to it for each year;
- Base each of its decisions on the evidence before it and, as provided in ROH Section 8-1.18, the assessment made by the director shall be deemed prima facie correct;

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- Upon completion of its review of the property tax appeals for the current year, each board shall compile and submit to the mayor and the council, and shall file with the director for the use of the public, copies of a report detailing the work of the board, which is directed at meeting the objectives of ROH Chapter 8;
- Report on instances in which the director, in the application of the valuation methods selected by the director, erred as to the assessment of a particular property or particular properties not brought before the board by any appeal;
- Have the authority to subpoena witnesses, administer oaths, examine books and records, and hear and take evidence in relation to any subject pending before the board; and
- May request the tax appeal court to order the attendance of witnesses and the giving of testimony by them, and the production of books, records and papers at the hearings of the board.

ROH Section 8-12.6 establishes five boards under the Department of Budget and Fiscal Services ("BFS"), with each board consisting of five members, appointed by the Mayor and confirmed by the Council pursuant to Charter Section 13-103.

By Departmental Communication 69 (2026), dated February 4, 2026, the Boards of Review submitted to the Council a report on its accomplishments and activities, as required by Ordinance 17-44 (ROH Section 3-15.4).

At your Committee's meeting on March 3, 2026, Steven Takara, BFS Real Property Assessment Division, provided comments and answered questions from the Committee.

No public testimony was received on the Real Property Tax Boards of Review.

Your Committee, after due consideration, makes the following findings:

- ROH Section 8-12.7(d) should be amended to allow for electronic meetings; and

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- ROH Section 8-12.6 should be amended to include a mandatory training requirement.

Based on the foregoing, your Committee makes the following recommendations:

1. That the Boards of Review be retained in the ROH and continue to fulfill their powers, duties, and functions as prescribed by the ROH.
2. That the following revisions to the Boards of Review's functions under the ROH be made:
 - a. ROH Section 8-12.6 should be amended to include a mandatory training requirement; and
 - b. ROH Section 8-12.7(d) should be amended to allow for electronic meetings.

A draft bill implementing your Committee's recommendations will be submitted separately.

Your Committee on Budget recommends that this Committee Report be scheduled for a public hearing and be adopted by the Council as the Council's determination on the review and evaluation of the Real Property Tax Boards of Review I, II, and III. (Ayes: ; Ayes with reservations: ; Absent: ; Noes: .)

Respectfully submitted,

Committee Chair

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