REPORT OF THE COMMITTEE ON BUDGET

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

Committee Meeting Held
May 19, 2026

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

Mr. Chair:

Your Committee on Budget, which considered Resolution 26-98 entitled:

"RESOLUTION CONFIRMING THE REAPPOINTMENT OF DR. PETER YOUNG TO SERVE ON THE BOARD OF REVIEW III FOR REAL PROPERTY TAX APPEAL OF THE CITY AND COUNTY OF HONOLULU,"

transmitted by Mayor's Message 57 (2026), dated April 22, 2026, from the Office of the Mayor, introduced on April 27, 2026, and was the subject of a public hearing at the May 13, 2026 Council meeting, reports as follows:

The purpose of the resolution is to confirm the reappointment of Dr. Peter Young to serve on the Board of Review III ("Board") for real property tax appeals of the City and County of Honolulu for a term to expire on June 30, 2031.

Your Committee considered and approved a proposed hand-carried CD1 version that makes the following amendments:

A. Amends the title of the resolution to read:

"CONFIRMING THE REAPPOINTMENT OF PETER YOUNG TO SERVE ON THE BOARD OF REVIEW III FOR REAL PROPERTY TAX APPEALS OF THE CITY AND COUNTY OF HONOLULU."

B. Throughout the resolution, corrects references to the appointee's name in accordance with Mayor's Message 70 (2026).

C. Makes miscellaneous technical and nonsubstantive amendments.

ADOPTED ON JUN 3 2026

COMMITTEE REPORT NO. 127(26)

REPORT OF THE COMMITTEE ON BUDGET

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Mr. Young appeared before the Committee and expressed his willingness to continue serving as a member of the Board.

Your Committee is satisfied that Mr. Young can fulfill the responsibilities of his appointment.

Your Committee on Budget is in accord with the intent and purpose of Resolution 26-98, as amended herein, and recommends its adoption in the form attached hereto as Resolution 26-98, CD1. (Ayes: Cordero, Kia'āina, Nishimoto, Okimoto, Tulba, Waters – 6; Noes: None.)

Respectfully submitted,

Val A. Okimoto

Committee Chair

HONOLULU CITY COUNCIL
Ke Kanihela o ke Kalana o Honolulu
CITY AND COUNTY OF HONOLULU

ADOPTED ON JUN 3 2026

COMMITTEE REPORT NO. 127(26)

HONOLULU CITY COUNCIL

KE KANIHELA O KE KALANA O HONOLULU

CITY AND COUNTY OF HONOLULU

No. **26-98, CD1**

RESOLUTION

CONFIRMING THE REAPPOINTMENT OF PETER YOUNG TO SERVE ON THE BOARD OF REVIEW III FOR REAL PROPERTY TAX APPEALS OF THE CITY AND COUNTY OF HONOLULU.

WHEREAS, Section 8-12.6, Revised Ordinances of Honolulu 2021 ("ROH"), as amended, establishes boards of review for real property 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 Message 57 (2026), dated April 22, 2026, the Mayor has reappointed Peter Young to the Board of Review III; and

WHEREAS, if confirmed by the Council, Peter Young shall serve for a term to expire on June 30, 2031; and

WHEREAS, to qualify for service on the Board of Review, a member 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, requires a member to be a registered voter; and

WHEREAS, the Council has reviewed the qualifications and character of Peter Young and finds that he is qualified to serve on the Board of Review III and deserves confirmation; now, therefore,

BE IT RESOLVED by the Council of the City and County of Honolulu that it confirms the appointment of Peter Young to the Board of Review III for real property tax appeals for a term expiring on June 30, 2031; and

HONOLULU CITY COUNCIL

KE KANIHELA O KE KALANA O HONOLULU

CITY AND COUNTY OF HONOLULU

No. **26-98, CD1**

RESOLUTION

BE IT FURTHER RESOLVED that the Council expresses its gratitude and appreciation to Peter Young for his 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 III, the Director of Budget and Fiscal Services, and Peter Young.

INTRODUCED BY:

Tommy Waters (br)

DATE OF INTRODUCTION:

April 27, 2026
Honolulu, Hawai'i

Councilmembers

Report Title:
Confirmation; Reappointment; Board of Review; Real Property Tax Appeals; Boards and Commissions; Mayor ("MAY"); Department of Budget and Fiscal Services ("BFS")

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