REPORT OF THE COMMITTEE ON BUDGET

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

Committee Meeting Held
July 14, 2026

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

Mr. Chair:

Your Committee on Budget, which considered Resolution 26-154 entitled:

"RESOLUTION CONFIRMING THE APPOINTMENT OF SHANNON SMITH TO SERVE ON THE BOARD OF REVIEW I FOR REAL PROPERTY TAX APPEALS OF THE CITY AND COUNTY OF HONOLULU,"

transmitted by Mayor's Message 87 (2026), dated June 23, 2026, from the Office of the Mayor, introduced on June 24, 2026, and was the subject of a public hearing at the July 8, 2026 Council meeting, reports as follows:

The purpose of the resolution is to confirm the appointment of Ms. Shannon Smith to serve on the Board of Review I for real property tax appeals of the City and County of Honolulu for a term to expire on June 30, 2029.

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 as follows:

"CONFIRMING THE APPOINTMENT OF SHANNON SMITH TO SERVE ON THE BOARD OF REVIEW II FOR REAL PROPERTY TAX APPEALS OF THE CITY AND COUNTY OF HONOLULU."

B. Amends references to "Board of Review I" to "Board of Review II" throughout the resolution.

ADOPTED ON AUG 12 2026

COMMITTEE REPORT NO. 198(26)

REPORT OF THE COMMITTEE ON BUDGET

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C. In the fourth WHEREAS clause, identifies the existing reference letter dated June 23, 2026 as Mayor's Message 87 (2026), and adds a reference to the letter dated July 9, 2026, identified as Mayor's Message 94 (2026).

D. Makes miscellaneous technical and nonsubstantive amendments.

Ms. Smith provided a brief statement on her reasons and willingness to serve on the Board of Review II for real property tax appeals.

Your Committee is satisfied that Ms. Smith can fulfill the responsibilities of her appointment.

Your Committee received no oral or written testimony on the bill.

Your Committee on Budget is in accord with the intent and purpose of Resolution 26-154, as amended herein, and recommends its adoption in the form attached hereto as Resolution 26-154, 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 AUG 12 2026

COMMITTEE REPORT NO. 198(26)

HONOLULU CITY COUNCIL

KE KANIHELA O KE KALANA O HONOLULU

CITY AND COUNTY OF HONOLULU

No. **26-154, CD1**

RESOLUTION

CONFIRMING THE APPOINTMENT OF SHANNON SMITH TO SERVE ON THE BOARD OF REVIEW II 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 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 letters dated June 23, 2026 (Mayor's Message 87 (2026)) and July 9, 2026 (Mayor's Message 94 (2026)), the Mayor has appointed Shannon Smith to the Board of Review II; and

WHEREAS, if confirmed by the Council, Shannon Smith will fill a vacancy and serve for a term to expire on June 30, 2029; 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, 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 Shannon Smith and finds that she is qualified to serve on the Board of Review II and deserves confirmation; now, therefore,

BE IT RESOLVED by the Council of the City and County of Honolulu that it confirms the appointment of Shannon Smith to the Board of Review II for real property tax appeals for a term expiring on June 30, 2029; and

RESOLUTION

BE IT FURTHER RESOLVED that the Council expresses its gratitude and appreciation to Shannon Smith for her commitment and willingness to actively participate in City government; and

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

INTRODUCED BY:

Tommy Waters (br)

DATE OF INTRODUCTION:

June 24, 2026
Honolulu, Hawai'i

Councilmembers

Report Title:
Confirmation; Boards and Commissions; Board of Review II 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.