SUMMARY OF PROPOSED COMMITTEE DRAFT:

Resolution 26-154
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.

The PROPOSED CD1 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.

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.

HONOLULU CITY COUNCIL

KE KANIHELA O KE KALANA O HONOLULU

CITY AND COUNTY OF HONOLULU

No. **26-154, CD1**
PROPOSED

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.