RES26-154
Testimony

MISC. COMM. 340

COUNCIL

COUNCIL Meeting

Meeting Date: Aug 12, 2026 @ 10:00 AM

Support: 14

Oppose: 1

I wish to comment: 0

Name:	Email:	Zip:
Phoebed Nikolakakis	phoebe.nikolakakis@modernhawaii.com	96744
Representing:	Position:	Submitted:
Self	Support	Aug 11, 2026 @ 09:03 PM

Testimony:

Shannon is a community minded Realtor who deeply cares about the ongoings of our communities. She is thoughtful, uses common sense, speaks frankly and with knowledge. I 100% support Shannon Smith to serve on the Board of Review for Real Property Tax Appeals for the City and Count of Honolulu.

Name:	Email:	Zip:
Dale Lee	tsudodean@gmail.com	96822
Representing:	Position:	Submitted:
Self	Support	Aug 11, 2026 @ 09:12 PM

Testimony:

The Appointment of Shannon Smith to the Board of Review for Real Property Tax Appeals promises fair, independent, judgment by a dedicated professional Realtor, respected and admired by her colleagues and peers. The citizens of our beloved City and County of Honolulu are fortunate that Ms Smith has been nominated and is willing to serve. I heartily endorse her selection and urge her confirmation without reservation

Name:	Email:	Zip:
Lila Marino-Camacho	lilamarinocamacho@gmail.com	96734
Representing:	Position:	Submitted:
Self	Support	Aug 11, 2026 @ 09:19 PM

Testimony:

Shannon is an educated and well respected colleague of mine. She will certainly be an asset to the community in this position.

Name:	Email:	Zip:
Scott Larimer	scott.larimer@modernhawaii.com	96815
Representing:	Position:	Submitted:
Self	Support	Aug 11, 2026 @ 09:20 PM

Testimony:

I strongly support Shannon Smith's nomination. She is a dedicated professional and abides by the ethics and responsibilities of her role as Real Estate agent in every aspect of her life. She is fair, honest, humble, a creative problem solver and always willing to go the extra mile. You would be remiss not to have her service!

Name:	Email:	Zip:
David Jacobs	david.jacobs@modernhawaii.com	96706

Representing:	Position:	Submitted:
Self	Support	Aug 11, 2026 @ 09:22 PM

Testimony:

In the years I've known Shannon Smith, I have found her to be fair, professional and considerate. She works not only for herself and her clients but for the betterment of her community and the local Real Estate industry as well.

Name:	Email:	Zip:
Ululani Nauka	ululani.nauka@modernhawaii.com	96925
Representing:	Position:	Submitted:
Self	Support	Aug 11, 2026 @ 09:22 PM

Testimony:

I support Shannon Smith. She is very knowledgeable. Shannon is great at listening to all sides and makes a fair decision on important matters.

Name:	Email:	Zip:
Reine Ah Moo	boardinwaikiki@gmail.com	96815
Representing:	Position:	Submitted:
Self	Support	Aug 11, 2026 @ 09:43 PM

Testimony:

I am writing in strong support of 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.

Shannon brings more than two decades of real estate experience and a strong working knowledge of O'ahu's residential real estate market, property values, and the many factors that influence valuation. This practical experience would be highly relevant to the Board's responsibility to fairly and thoughtfully review real property tax appeals.

Just as importantly, Shannon approaches matters carefully, professionally, and objectively. The Board of Review plays an important role in giving property owners a fair opportunity to have assessments reviewed, and its members should be able to evaluate information impartially while understanding the real-world implications of property valuation decisions.

I believe Shannon's experience, judgment, and knowledge of our local real estate market would make Shannon a valuable addition to the Board of Review.

I respectfully urge the Council to confirm Shannon Smith's appointment.

Name:	Email:	Zip:
Ayumi Kim Castro	jkimhawaii@gmail.com	96707
Representing:	Position:	Submitted:
Self	Support	Aug 11, 2026 @ 09:57 PM

Testimony:

Shannon has always been deeply committed to giving back and serving her community and I can't think of anyone better suited for this position. She has a strong sense of integrity, fairness and responsibility, and I trust her to approach every

decision thoughtfully and objectively. Shannon is someone who will always strive to do what is right while keeping the best interests of the community at the forefront. I wholeheartedly support her nomination.

Ayumi Kim-Castro

Name:	Email:	Zip:
Robin Markle	markle.robin70@gmail.com	96825
Representing:	Position:	Submitted:
Self	Support	Aug 11, 2026 @ 11:01 PM

Testimony:

Shannon Smith should be approved to serve on the board of review of real property tax appeals. Her years of experience in the Real Estate industry has prepared her for this role. She is a leader, an advocate and most importantly an unbiased voice for this position. I have worked with Shannon for years and can attest to her professionalism and compassion. She will be an asset to this board!

Name:	Email:	Zip:
Awapuhi Kalauli	awapuhikalauli@gmail.com	96720
Representing:	Position:	Submitted:
Self	Oppose	Aug 11, 2026 @ 11:57 PM

Name:	Email:	Zip:
Kalama Kim	kalamak93@gmail.com	96814
Representing:	Position:	Submitted:
Self	Support	Aug 12, 2026 @ 05:30 AM

Testimony:

I am writing in strong support of the appointment of Shannon Smith to serve on the Board of Review I for Real Property Tax Appeals for the City and County of Honolulu.

As a real estate professional and brokerage leader on O‘ahu, I understand how important our real property tax system is to homeowners, property owners, and our community as a whole. The Board of Review plays an important role in ensuring that property tax appeals are considered thoughtfully, objectively, and fairly.

Having had the opportunity to know Shannon professionally, one of the qualities that stands out to me is her attention to detail and commitment to deep analysis. When reviewing properties for her clients, Shannon does not simply look at the surface-level information. She takes the time to research and understand the property, the relevant data, and the factors that may affect its value. She approaches this analysis not only as part of her responsibility to her clients, but also as an opportunity to continually expand her own knowledge bank. That intellectual curiosity, thoroughness, and willingness to dig deeper are qualities that I believe are particularly well suited to the work of the Board of Review.

Shannon also demonstrates a strong commitment to the broader community. This year, she was recognized with the Honolulu Board of REALTORS® Good Neighbor Award for her work with Meals on Wheels, reflecting the time and energy she dedicates to helping others beyond her professional responsibilities. Her community involvement speaks to both her

character and her understanding that real estate is ultimately about the people and communities we serve.
I believe Shannon will bring sound judgment, professionalism, a strong analytical approach, and a balanced perspective to this responsibility. Public confidence in our real property tax system depends on having qualified individuals who are willing to carefully consider the facts of each case and make fair and impartial decisions. I am confident Shannon will approach this responsibility with the diligence and integrity it deserves.
I respectfully urge the Council to support Resolution 26-154 and confirm the appointment of Shannon Smith to the Board of Review I for Real Property Tax Appeals.
Mahalo for the opportunity to provide testimony.

Name:	Email:	Zip:
Kiki King	kiki.king@modernhawaii.com	96819
Representing:	Position:	Submitted:
Self	Support	Aug 12, 2026 @ 06:17 AM

Testimony:
As Shannon's Broker-in-Charge who works closely with her daily, I can attest that Shannon is a passionate advocate for doing what's right, as well as caring for the people whom she serves. She would be an excellent addition to this board.

Name:	Email:	Zip:
Craig Alvarado	Craig.Alvarado@modernhawaii.com	96792
Representing:	Position:	Submitted:
Self	Support	Aug 12, 2026 @ 07:42 AM

Testimony:
I believe Shannon Smith's extensive experience and knowledge of real estate, as well as the various boards she has served on would be an asset to the Real Property Assessment Appeals Board.

Name:	Email:	Zip:
karen robertshaw	karen.robertshaw@gmail.com	96816
Representing:	Position:	Submitted:
Self	Support	Aug 12, 2026 @ 08:54 AM

Testimony:
I strongly support the confirmation of Shannon Smith to serve on the Board of Review for Real Property TaxAppeals of the City and County of Honolulu. Shannon has extensive knowledge of Oahu's residential real estate market, its property values, and she stays abreast of the current market trends. Shannon will bring practical, relevant experience and input to the Board's task of responsibly, fairly, and thoughtful review of real property tax appeals. kr

Name:	Email:	Zip:
Caroline Faringer	caroline.faringer@modernhawaii.com	96814
Representing:	Position:	Submitted:
Self	Support	Aug 12, 2026 @ 09:38 AM

Testimony:

Shannon is extremely knowledgeable, reliable, and trustworthy. Any organization is lucky to have her as part of their team. She will be thorough and fair in this position and will look at all the facts and weigh those facts without emotion or favor. I couldn't recommend her more highly.

PUBLIC COMMENT AND OPPOSITION TO THE CONFIRMATION OF SHANNON KAY SMITH TO THE REAL PROPERTY BOARD OF REVIEW I

City and County of Honolulu

Statement of Opposition

I respectfully oppose the confirmation of Shannon Kay Smith to the Real Property Board of Review I. My opposition is not based on a claim that Ms. Smith lacks real-estate experience. Her submitted résumé demonstrates substantial experience as a REALTOR®, including more than two decades in Honolulu's residential real-estate market. My concern is that the materials submitted to the City do not demonstrate experience that is sufficiently specific to the Board's adjudicative responsibility for hearing and deciding real-property tax appeals.

1. The Board's Duties Are More Than General Real-Estate Experience

Revised Ordinances of Honolulu (ROH) § 8-12.7 requires each Board of Review to hear disputes between the Director of Budget and Fiscal Services and taxpayers. The Board may decide questions of fact and law necessary to determine objections, allow or disallow exemptions, and increase or lower property assessments. The Board must base its decisions on the evidence before it and must issue written decisions. The Board also has authority to subpoena witnesses, administer oaths, examine books and records, and hear and take evidence. These are significant quasi-adjudicative responsibilities. [ROH § 8-12.7.]

2. The Application Demonstrates Real-Estate Sales Experience, but Not Demonstrated Property-Tax Appeals Experience

Ms. Smith's résumé identifies her as a Hawaii-licensed REALTOR® since 1998 and describes experience in residential property transactions, assessed values, conveyance taxes, leasehold and fee-simple distinctions, condominium markets, investment analysis, and Honolulu zoning. These qualifications may provide useful knowledge of the real-estate market.

However, in the materials reviewed, I do not see identified experience as a property-tax appraiser, property-tax attorney, tax assessor, administrative hearing officer, or adjudicator of property-tax disputes. I also do not see identified prior experience representing taxpayers or the City in real-property tax appeals, conducting formal valuation appeals, or making adjudicative findings concerning competing valuation evidence.

The distinction matters. Understanding the real-estate market is relevant to property valuation, but it is not the same as demonstrated experience independently evaluating evidence in a tax appeal and deciding whether a governmental assessment should be upheld, increased, or reduced.

3. Her Own Application Describes the Job, but Does Not Establish Prior Experience Performing It

In response to the City's question asking what she understands to be the prime duties of the appointment, Ms. Smith states that the Board serves as an independent decision-maker in property-tax disputes, reviews property valuations and exemptions, examines evidence from both sides, and has authority to uphold, adjust, or overturn assessments.

This answer shows that she understands the function of the Board. It does not, by itself, establish that she has previously performed these duties or has specialized professional training in property-tax adjudication.

4. The City's Legal Qualification Standard Is Minimal—Which Makes the Council's Discretion Important

ROH § 8-12.6 provides that Board members must satisfy the applicable Charter requirements and have resided in Hawaii for at least three years at the time of appointment. The Charter requires a registered voter. The ordinance does not require a nominee to be an appraiser, tax attorney, assessor, or REALTOR®.

Therefore, my objection is not that Ms. Smith is legally ineligible simply because she lacks tax-appeal experience. Rather, the Council should distinguish between the minimum legal eligibility standard and the question of whether a nominee is sufficiently qualified to exercise the Board's substantial adjudicative authority. The Council should select members who collectively provide the strongest possible competence for the work they are being asked to perform.

5. The Board Makes Decisions That Can Directly Affect Property Owners' Tax Liabilities

Under ROH § 8-12.7, the Board can increase or lower assessments, allow or disallow exemptions, decide questions of fact and law necessary to an appeal, and issue written decisions. Because these decisions can directly affect a property owner's tax liability, members should be able to critically evaluate valuation evidence, competing claims, exemptions, and the applicable legal standards.

The public should therefore be able to identify from a nominee's qualifications what specialized experience prepares that person to perform these functions. In the materials provided, Ms. Smith's strongest documented qualifications are in real-estate transactions, brokerage, investment analysis, and community service—not property-tax adjudication.

6. Potential Conflict or Appearance-of-Conflict Concerns Should Be Addressed

Ms. Smith identifies herself as an active real-estate professional and describes continuing involvement in Honolulu's real-estate market, including investment activity. Her application states that she foresees no possible conflict between her work, financial investments, business transactions, or other activities and the duties of the appointment.

I am not alleging that an actual conflict exists. However, the Council should address whether an active real-estate professional who may have personal, professional, or client-related interests involving property valuation can consistently maintain the appearance and reality of impartiality when deciding property-tax disputes. The Council should ask what recusal, disclosure, or other safeguards would apply when a matter comes before the Board involving property, clients, transactions, or market interests connected to the nominee.

7. Questions I Ask the Council to Require Before Confirmation

- What specific professional experience does Ms. Smith have in real-property tax appeals?
- Has she represented a taxpayer or governmental assessor in a property-tax appeal? If so, when and in what capacity?
- What formal training does she have in property-tax assessment methodology or appraisal beyond her real-estate brokerage credentials?
- Has she previously served as an administrative decision-maker, hearing officer, adjudicator, or similar fact-finder?
- What experience does she have evaluating competing expert valuation evidence and making findings based on a formal evidentiary record?

- What experience does she have applying Hawaii or Honolulu property-tax law to disputed assessments and exemptions?
- What specific safeguards will apply if a property-tax appeal involves a property, client, transaction, or business relationship connected to her real-estate practice or investments?
- Why is a nominee without demonstrated property-tax appeal or adjudicative experience the best choice for a board whose central function is to hear and decide property-tax disputes?

Conclusion

I respectfully ask the Council to withhold confirmation unless and until the nominee can demonstrate qualifications and safeguards that are commensurate with the Board's responsibilities. I recognize Ms. Smith's long career in real estate and her community involvement. Those accomplishments should be acknowledged. However, the Council should not confuse broad real-estate experience with demonstrated expertise in property-tax assessment and quasi-adjudicative appeals.

The Real Property Board of Review is entrusted with decisions that can increase or decrease property assessments and determine taxpayers' rights to exemptions. The public deserves a Board whose members are selected not merely because they satisfy minimum eligibility requirements, but because their qualifications equip them to independently evaluate evidence, apply the governing law, and make fair, consistent, and defensible decisions.

For these reasons, I oppose the confirmation of Shannon Kay Smith to the Real Property Board of Review I and respectfully request that the Council either reject the appointment or require substantially more evidence of relevant tax-appeal, valuation, appraisal, and adjudicative qualifications before proceeding with confirmation.

Authorities Reviewed

- Revised Ordinances of Honolulu § 8-12.6, Boards of Review—Appointment, removal, compensation.
- Revised Ordinances of Honolulu § 8-12.7, Boards of Review—Duties, powers, procedure before.
- Revised Ordinances of Honolulu § 8-12.1, Appeals—Generally.
- City and County of Honolulu, nominee/application materials for Shannon Kay Smith, including résumé and response to the question regarding the prime duties of the appointment.