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# HOUSE CONCURRENT RESOLUTION

URGING THE COUNTIES TO CONTINUE RECOGNIZING KULEANA LANDS AS  
HISTORICAL LANDS AND TO NOT TERMINATE OR WEAKEN THE  
PROPERTY-TAX EXEMPTIONS FOR KULEANA LANDS.

1           WHEREAS, following the Great Mahele, several thousand  
2 native tenants, or makaaainana, pursuant to the Kuleana Act of  
3 1850, filed for and were granted title to lands they had  
4 occupied and improved; and

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6           WHEREAS, while kuleana lands represent a lasting legacy of  
7 the Hawaiian monarchy, the escalation of land values in recent  
8 times has meant that kuleana land owners often cannot afford the  
9 real property taxes assessed against their lands and therefore  
10 have been forced to sell their kuleana lands or face tax  
11 foreclosure sales; and

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13           WHEREAS, in response to these conditions, and after careful  
14 consideration and discussion, the City and County of Honolulu,  
15 the County of Hawaii, the County of Kauai, and the County of  
16 Maui, in recent years, have enacted ordinances granting property  
17 tax exemptions for kuleana land; and

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19           WHEREAS, these property tax exemptions have resulted in  
20 qualified owners of kuleana lands paying a minimal property tax,  
21 resulting in enhanced protection of these historic lands and tax  
22 relief to the owners; and

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24           WHEREAS, the fiscal impact of kuleana land property tax  
25 exemptions on county revenues has been minimal as relatively few  
26 parcels qualify for an exemption; and

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28           WHEREAS, terminating or weakening kuleana land property tax  
29 exemptions would reverse the beneficial effects and disrupt  
30 kuleana owners' expectations of continuing tax relief; now,  
31 therefore,  
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# H.C.R. NO. 117

1 BE IT RESOLVED by the House of Representatives of the  
2 Twenty-sixth Legislature of the State of Hawaii, Regular Session  
3 of 2012, the Senate concurring, that the counties are urged to  
4 not terminate or weaken property tax exemptions for kuleana  
5 lands; and

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7 BE IT FURTHER RESOLVED that certified copies of this  
8 Concurrent Resolution be transmitted to the Mayor and the  
9 Chairperson of the Council of each county, and the Chairperson  
10 of the Board of Trustees of the Office of Hawaiian Affairs.

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OFFERED BY:



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