

MAR 04 2021

SENATE RESOLUTION

URGING THE COUNTIES TO EXPAND KULEANA PROPERTY TAX RELIEF TO
FAMILY MEMBERS THAT HAVE CONTINUOUS OWNERSHIP OF ANCESTRAL
LANDS.

1 WHEREAS, the health and the well-being of native Hawaiians
2 are intrinsically tied to the aina (land) and the "value" placed
3 on these lands is immeasurable, representing a lasting
4 relationship between native Hawaiians, their ancestors, and
5 their people; and

6
7 WHEREAS, over the generations, native Hawaiian families
8 have continued to malama aina (care for the land) and are
9 determined to persevere, develop, and transmit to the future
10 generations, their ancestral lands, so that their descendants
11 can carry on the legacy; and

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13 WHEREAS, following the Mahele of 1848, several thousand
14 native tenants, or makaainana (common people), pursuant to the
15 Kuleana Act of 1850, filed for and were granted title to lands
16 they occupied and improved. Although these lands were, by law,
17 "subject to the rights of native tenants" there were, initially,
18 no formal protections in place to guard these rights and nothing
19 to stop the konohiki (chiefs) or the government from selling
20 lands occupied by makaainana; and

21
22 WHEREAS, in response to the concerns over the rights of
23 native tenants, the Kuleana Act of August 6, 1850, and the
24 amendment of July 11, 1851, authorized the Kingdom of Hawaii to
25 confirm several resolutions of the Monarch and Privy Council
26 that granted to the makaainana grant fee-simple title to all
27 native tenants for their cultivated lands and house lots, often
28 referred to as "kuleana lands"; and

29
30 WHEREAS, since 1855, many kuleana parcels have been lost
31 due to a myriad of reasons, including the lack of understanding
32 of the recently imposed foreign legal and judicial system,
33 introduction and expansion of large-scale ranching and
34 plantation operations, the decline of taro cultivation due to
35 the abandonment of large irrigation systems that had been



S.R. NO. 39

1 maintained by the community, the acquisition of parcels through
2 adverse possession or quiet title actions, and the seizing of
3 parcels as payments for debts and taxes; and
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5 WHEREAS, today, very few native Hawaiian families live on
6 their ancestral kuleana lands; and
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8 WHEREAS, the rapid escalation of land values in the recent
9 years have resulted in further disenfranchisement, foreclosure,
10 and emotional and financial struggles for native Hawaiian
11 families that are trying to keep kuleana lands in their
12 families; and
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14 WHEREAS, the inability of native Hawaiian families to pay
15 for increasing property taxes as property taxes exponentially
16 increase ultimately contributes to the continual loss of these
17 historical and traditional family lands and possible
18 houselessness; and
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20 WHEREAS, the City and County of Honolulu, County of Hawaii,
21 County of Kauai, and County of Maui have enacted ordinances
22 providing for a permanent reduction in the property tax rate for
23 current owners of kuleana lands who are lineal descendants of
24 the original owners. Applicants and landowners qualify for the
25 property tax reduction if they demonstrate that they are lineal
26 descendants of an original kuleana owner and that at least part
27 of the property they currently own is comprised of kuleana land
28 acquired by the original awardee; and
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30 WHEREAS, these property tax exemptions have resulted in
31 qualified owners of kuleana lands paying a minimal property tax,
32 resulting in enhanced protection of these historic lands and tax
33 relief to the owners; and
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35 WHEREAS, the fiscal impact of kuleana land property tax
36 exemptions on county revenues has been minimal as relatively few
37 parcels qualify for an exemption; now, therefore,
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39 BE IT RESOLVED by the Senate of the Thirty-first
40 Legislature of the State of Hawaii, Regular Session of 2021,
41 that the historical, cultural, and ancestral importance of
42 kuleana lands to native Hawaiian families is encouraged and the



S.R. NO. 39

1 counties are urged to expand kuleana property tax relief to
2 families with continuous ownership of kuleana lands; and

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4 BE IT FURTHER RESOLVED that certified copies of this
5 Resolution be transmitted to the Governor; Chairperson of the
6 Board of Trustees of the Office of Hawaiian Affairs; and mayors
7 and councilmembers of the City and County of Honolulu, County of
8 Hawaii, County of Kauai, and County of Maui.

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OFFERED BY: _____

A handwritten signature in black ink, appearing to be "John", is written over a horizontal line.