
SENATE CONCURRENT RESOLUTION

URGING THE COUNTIES TO EXPAND PROPERTY TAX RELIEF FOR LANDS
PURCHASED PURSUANT TO THE KULEANA ACT.

1 WHEREAS, ‘ohana who hold title to lands purchased under the
2 Kuleana Act have been negatively affected by the ever-increasing
3 property values in Hawai‘i; and
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5 WHEREAS, lands purchased pursuant to the Kuleana Act, but
6 not classified as kuleana land parcels, subject to increased
7 property values have no relief from the correlating high
8 property taxes; and
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10 WHEREAS, the lack of property tax relief has resulted in
11 lineal descendants losing title to their ancestral lands; and
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13 WHEREAS, native Hawaiians have an inextricable familial
14 relationship to ‘āina (land) as the kumulipo (the Native Hawaiian
15 cosmogony and creation chant) establishes that native Hawaiians
16 descend from natural life forms; and
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18 WHEREAS, this inextricable familial relationship to ‘āina
19 engenders a kuleana (duty) to care for it - *he ali‘i ke ‘āina, he*
20 *kauwā ke kānaka* (the land is a chief; man is its servant); and
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22 WHEREAS, the traditional kuleana to care for the ‘āina,
23 strengthened over centuries, resulted in a deep-rooted bond
24 between native Hawaiians and the ‘āina they cared for; and
25

26 WHEREAS, prior to the arrival of foreigners to Hawai‘i,
27 ‘āina was customarily held in trust by the mō‘ī (sovereign) for
28 the benefit of all; and
29



1 WHEREAS, this custom was affirmed by Kamehameha III
2 Kauikeaouli in the Constitution of 1840 under the Hawaiian
3 Kingdom; and
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5 WHEREAS, the Māhele (land division) the foundational
6 process of what would become the private property system in
7 Hawai‘i, provided mechanisms for ownership of land by Hawaiian
8 Kingdom subjects and foreign citizens; and
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10 WHEREAS, recognizing the need to secure title for
11 maka‘āinana (commoners) to land for cultivation, the Legislature
12 of the Hawaiian Kingdom enacted the Kuleana Act, the final step
13 in the Māhele process; and
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15 WHEREAS, Kamehameha III intended maka‘āinana to receive one-
16 third of the total land of Hawai‘i through the Māhele process;
17 and
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19 WHEREAS, numerous reasons explain why the Kuleana Act only
20 resulted in an estimated 28,000 acres of Kuleana Land, less than
21 one percent of the total land of Hawai‘i, being claimed by
22 maka‘āinana; and
23

24 WHEREAS, the Kuleana Act also allowed Hawaiian Kingdom
25 subjects, including maka‘āinana, to purchase government lands
26 (separate from kuleana land); and
27

28 WHEREAS, some ‘ohana have maintained ownership of kuleana
29 land for over a century; and
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31 WHEREAS, many others have lost ownership of these lands due
32 to external forces; and
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34 WHEREAS, to provide some relief to ‘ohana who still own
35 kuleana land, the counties created a property tax exemption for
36 ‘ohana who can trace continuous lineal ownership of kuleana lands
37 to the Kuleana Act; and
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39 WHEREAS, during the Māhele, ‘ohana also purchased land not
40 classified as kuleana land through other mechanisms under the
41 Kuleana Act; and



1
2 WHEREAS, 'ohana who purchased land pursuant to the Kuleana
3 Act, but not classified as kuleana land, do not benefit from the
4 property tax relief provided by the counties; and
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6 WHEREAS, many 'ohana who purchased land pursuant to the
7 Kuleana Act, but not classified as kuleana land, are being
8 "priced out" as a result of skyrocketing property values that
9 are causing property taxes to soar; and
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11 WHEREAS, rising costs from real estate pressures have
12 created a climate where 'ohana continue to lose lands that are
13 their ancestral homes, farms, and burial places - lands unique
14 to Hawai'i and its identity; and
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16 WHEREAS, government cooperation is needed to prevent the
17 loss of these cherished ancestral lands; now, therefore,
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19 BE IT RESOLVED by the Senate of the Thirty-first
20 Legislature of the State of Hawaii, Regular Session of 2021, the
21 House of Representatives concurring, that the counties are urged
22 to expand property tax protections to include all lands
23 purchased by Hawaiian Kingdom subjects under the Kuleana Act and
24 whose titleholders can trace lineal ownership of such lands to
25 the Kuleana Act; and
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27 BE IT FURTHER RESOLVED that this body recognizes and
28 appreciates the pilina (relationship) native Hawaiians maintain
29 with 'āina and the unique value this pilina contributes to
30 Hawai'i's identity; and
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32 BE IT FURTHER RESOLVED that this body continues to support
33 the continual retention of lands by lineal descendants of
34 Hawaiian Kingdom subjects who claimed land under the Kuleana Act
35 to protect the special relationship between kānaka (people) and
36 'āina; and
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38 BE IT FURTHER RESOLVED that certified copies of this
39 Concurrent Resolution be transmitted to the Governor;
40 Chairperson of the Board of Trustees of the Office of Hawaiian



- 1 Affairs; and mayors and councilmembers of the City and County of
- 2 Honolulu, County of Hawaii, County of Kauai, and County of Maui.

