

August 3, 2021

MEMO TO: BFED-80 File

F R O M: Keani N.W. Rawlins-Fernandez, Chair 
Budget, Finance, and Economic Development Committee

SUBJECT: **TRANSMITTAL OF INFORMATIONAL DOCUMENT RELATING TO
KULEANA LANDS** (BFED-80)

The attached informational document pertains to Item 80 on the Committee's agenda.

bfed:ltr:080afile02:ljam

Attachment

SENATE RESOLUTION

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

WHEREAS, 'ohana who hold title to lands purchased under the Kuleana Act have been negatively affected by the ever-increasing property values in Hawai'i; and

WHEREAS, lands purchased pursuant to the Kuleana Act, but not classified as kuleana land parcels, subject to increased property values have no relief from the correlating high property taxes; and

WHEREAS, the lack of property tax relief has resulted in lineal descendants losing title to their ancestral lands; and

WHEREAS, native Hawaiians have an inextricable familial relationship to 'āina (land) as the kumulipo (the Native Hawaiian cosmogony and creation chant) establishes that native Hawaiians descend from natural life forms; and

WHEREAS, this inextricable familial relationship to 'āina engenders a kuleana (duty) to care for it - *he ali'i ke 'āina, he kauwā ke kānaka* (the land is a chief; man is its servant); and

WHEREAS, the traditional kuleana to care for the 'āina, strengthened over centuries, resulted in a deep-rooted bond between native Hawaiians and the 'āina they cared for; and

WHEREAS, prior to the arrival of foreigners to Hawai'i, 'āina was customarily held in trust by the mō'i (sovereign) for the benefit of all; and

WHEREAS, this custom was affirmed by Kamehameha III Kauikeaouli in the Constitution of 1840 under the Hawaiian Kingdom; and

WHEREAS, the Māhele (land division) the foundational process of what would become the private property system in Hawai'i, provided

mechanisms for ownership of land by Hawaiian Kingdom subjects and foreign citizens; and

WHEREAS, recognizing the need to secure title for maka'āinana (commoners) to land for cultivation, the Legislature of the Hawaiian Kingdom enacted the Kuleana Act, the final step in the Māhele process; and

WHEREAS, Kamehameha III intended maka'āinana to receive one-third of the total land of Hawai'i through the Māhele process; and

WHEREAS, numerous reasons explain why the Kuleana Act only resulted in an estimated 28,000 acres of Kuleana Land, less than one percent of the total land of Hawai'i, being claimed by maka'āinana; and

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

WHEREAS, some 'ohana have maintained ownership of kuleana land for over a century; and

WHEREAS, many others have lost ownership of these lands due to external forces; and

WHEREAS, to provide some relief to 'ohana who still own kuleana land, the counties created a property tax exemption for 'ohana who can trace continuous lineal ownership of kuleana lands to the Kuleana Act; and

WHEREAS, during the Māhele, 'ohana also purchased land not classified as kuleana land through other mechanisms under the Kuleana Act; and

WHEREAS, 'ohana who purchased land pursuant to the Kuleana Act, but not classified as kuleana land, do not benefit from the property tax relief provided by the counties; and

WHEREAS, many 'ohana who purchased land pursuant to the Kuleana Act, but not classified as kuleana land, are being "priced out" as a result of skyrocketing property values that are causing property taxes to soar; and

WHEREAS, rising costs from real estate pressures have created a climate where 'ohana continue to lose lands that are their ancestral homes, farms, and burial places - lands unique to Hawai'i and its identity; and

WHEREAS, government cooperation is needed to prevent the loss of these cherished ancestral lands; now, therefore,

BE IT RESOLVED by the Senate of the Thirty-first Legislature of the State of Hawaii, Regular Session of 2021, that the counties are urged to expand property tax protections to include all lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace lineal ownership of such lands to the Kuleana Act; and

BE IT FURTHER RESOLVED that this body recognizes and appreciates the pilina (relationship) native Hawaiians maintain with 'āina and the unique value this pilina contributes to Hawai'i's identity; and

BE IT FURTHER RESOLVED that this body continues to support the continual retention of lands by lineal descendants of Hawaiian Kingdom subjects who claimed land under the Kuleana Act to protect the special relationship between kānaka (people) and 'āina; and

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