MAR 1 4 2007

## SENATE CONCURRENT RESOLUTION

REQUESTING RELIEF FROM REAL PROPERTY TAXES ON KULEANA LANDS.

WHEREAS, in 1850, the Kingdom of Hawaii confirmed several resolutions of the Monarch and Privy Council that granted to the maka'āinana allodial titles for their own lands and house lots, often referred to as "kuleana lands"; and

WHEREAS, commercial development and other market forces have led to sharp increases in real property values and the concomitant increase in real property taxes, including kuleana lands, throughout the State; and

WHEREAS, many Hawaiian families living on hereditary kuleana lands face the prospect of losing their land, and potential homelessness, due to their inability to afford these increased real property tax assessments; and

WHEREAS, the risk of kuleana land owners losing their lands is a dire situation of statewide concern due to the social, economic, and cultural disruption that it poses; now, therefore,

BE IT RESOLVED by the Senate of the Twenty-fourth Legislature of the State of Hawaii, Regular Session of 2007, the House of Representatives concurring, that each county of the State is requested to enact an ordinance or other law that exempts kuleana land from all real property taxation; and

BE IT FURTHER RESOLVED that the counties are requested to provide that the tax exemption is applicable only to kuleana land that is owned in whole or in part by a lineal descendant of the Hawaiian person(s) who received the original title to the land pursuant to L. 1850, p. 202, entitled "An Act Confirming Certain Resolutions of the King and Privy Council, Passed on the 21st Day of December, A.D. 1849, Granting to the Common People

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Allodial Titles for Their Own Lands and House Lots, and Certain Other Privileges", as originally enacted and amended; and

BE IT FURTHER RESOLVED that certified copies of this Concurrent Resolution be transmitted to the Governor, the Chairperson of the Board of Land and Natural Resources, the Mayor of each county, the Chair of the Council of each county, and the Chairperson of the Board of Trustees, Office of Hawaiian Affairs.

OFFERED BY:

By Reques