
HOUSE RESOLUTION

URGING THE COUNTIES TO ADOPT MEASURES THAT PROVIDE REAL PROPERTY
TAX RELIEF FOR OWNERS OF KULEANA LANDS.

1 WHEREAS, King Kamehameha III recognized that the aina, or
2 land, did not belong to him, but belonged to the people of
3 Hawaii who had an interest in the land and that he was the
4 trustee; and

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6 WHEREAS, the Kuleana Act of 1850 created Hawaii's first
7 system of private land ownership; and

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9 WHEREAS, through the Kuleana Act, King Kamehameha III
10 created a process that allowed the people of Hawaii to claim and
11 obtain fee simple title to their family kuleana, or the land
12 where their family homes were built and where they grew their
13 food; and

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15 WHEREAS, King Kamehameha III intended for the Kuleana Act
16 to allow Hawaiians to secure these kuleana lands for their
17 subsistence, as their ancestors had done; and

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19 WHEREAS, in order to carry out the intent of the Kuleana
20 Act, King Kamehameha III reserved important rights of access and
21 water to support the continued occupancy of kuleana lands and
22 the continued practice of subsistence living, that at a minimum
23 provided a place to live and grow food; and

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25 WHEREAS, the kuleana lands awarded under the Kuleana Act
26 were recognized by Hawaiian ancestors as being the most
27 desirable places to live and were the best lands for subsistence
28 food production; and

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30 WHEREAS, kuleana lands are some of the most historically,
31 culturally, and environmentally significant lands in Hawaii; and

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33 WHEREAS, at the time of the enactment of the Kuleana Act,
34 kuleana lands made up only one-tenth of one per cent of the land
35 in Hawaii; and



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2 WHEREAS, the number of kuleana land parcels has
3 significantly decreased as a result of condemnation,
4 development, and the tremendous tax increases that have been
5 caused by speculative real estate practices; and
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7 WHEREAS, article XII, section 7 of the state constitution
8 provides that the State "reaffirms and shall protect all rights,
9 customarily and traditionally exercised for subsistence,
10 cultural, and religious purposes and possessed by ahupua'a
11 tenants who are descendants of native Hawaiians who inhabited
12 the Hawaiian Islands prior to 1778, subject to the right of the
13 State to regulate such rights"; and
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15 WHEREAS, the owners of the small number of kuleana lands
16 that remain today face serious challenges to their ability to
17 carry out and continue the traditional and customary practices
18 of subsistence living in their ahupua'a, because the increasing
19 real property taxes places serious and unreasonable financial
20 burdens on the kuleana land owners; and
21

22 WHEREAS, the increases in property tax due on kuleana lands
23 have been astronomical, especially in rural areas that are
24 experiencing real estate speculation and development, that
25 results in the exponential increase of property assessments for
26 those kuleana lands; and
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28 WHEREAS, the typical traditional use of kuleana lands as a
29 site for a family home and place for growing food makes it
30 impossible to raise the revenue to pay the increased property
31 taxes; and
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33 WHEREAS, compelling kuleana land owners to generate revenue
34 to match the rise in real property taxes contradicts the
35 original purpose of the kuleana lands and is incompatible with
36 the mandate of the state constitution to protect and reaffirm
37 traditional and customary subsistence practices; and
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39 WHEREAS, the kuleana lands used in subsistence living and
40 food production promotes a public policy of the State and
41 provides valuable and irreplaceable cultural, historical, and
42 environmental assets for the counties in which they are located
43 and the value of which encompasses much more than any short term
44 financial gain that might accrue from their loss; and



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2 WHEREAS, in many instances, the increased amount of real
3 property taxes has compelled the sale or loss of the kuleana
4 lands in real property tax auctions because of the landowner's
5 inability to afford the increasingly burdensome taxes assessed
6 on the kuleana lands; and
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8 WHEREAS, the State resolutely avows its constitutional
9 mandate to "reaffirm and protect all rights customarily
10 exercised for subsistence" on the kuleana lands of the State
11 that provide essential cultural, historical, and environmental
12 assets that contributes toward maintaining a culture and society
13 that is unique and deserving of protection; and
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15 WHEREAS, without some form of recognition and property
16 designation, it appears inevitable that owners of the few
17 remaining kuleana lands will suffer severe hardships that
18 threaten their existence and undermine the very subsistence life
19 that provide Hawaii and its people with a unique identity; and
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21 WHEREAS, this continuing threat to the capacity and
22 continuing existence of the use of kuleana lands for traditional
23 subsistence and culture is unacceptable as a matter of public
24 policy; now, therefore,
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26 BE IT RESOLVED by the House of Representatives of the
27 Twenty-fifth Legislature of the State of Hawaii, Regular Session
28 of 2009, that the counties are urged to adopt measures that
29 provide real property tax relief for owners of kuleana lands,
30 and:
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32 (1) Recognize the value of protecting the rights that are
33 customarily and traditionally exercised for
34 subsistence, cultural, and religious purposes on
35 kuleana lands, as stated in the state constitution;
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37 (2) Include a more appropriate method for assessing these
38 properties, consistent with the reaffirmation and
39 protection of traditional and customary subsistence
40 practices and free from the dictates of real property
41 speculation and development so that any assessments of
42 such taxes are maintained at a reasonable level or
43 exempted all together;
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- 1 (3) Mandate a taxpayer information campaign to inform all
- 2 such kuleana land owners who wish to continue living
- 3 in a traditional manner of the availability of the tax
- 4 relief provided and means to obtain the relief; and
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- 6 (4) Incorporate consultation with the Office of Hawaiian
- 7 Affairs to design an appropriate means of qualifying
- 8 for the subsistence exemption; and
- 9

10 BE IT FURTHER RESOLVED that certified copies of this
11 Resolution be transmitted to the Mayor and the Chairperson of
12 the Council of each county, the Chairperson of the Board of
13 Trustees of the Office of Hawaiian Affairs, the Executive
14 Director of the Native Hawaiian Legal Corporation, and the
15 Director of the Kamakaukuokalani Center for Hawaiian Affairs at
16 the University of Hawaii.

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19 OFFERED BY:

Mele Carroll

[Signature]
John M. [Signature]
Tom Brown

MAR 18 2009

