

MAR 09 2012

---

# SENATE CONCURRENT RESOLUTION

URGING THE COUNTIES TO PRESERVE PROPERTY TAX EXEMPTIONS FOR  
KULEANA LANDS.

1           WHEREAS, following the Great Mahele, several thousand  
2 native tenants, or maka'ainana, were granted title to their own  
3 lands under the Kuleana Act of 1850; and  
4

5           WHEREAS, while kuleana lands represent a lasting legacy of  
6 the Hawaiian monarchy, the rapid escalation of land values in  
7 recent times has meant that kuleana land owners often cannot  
8 afford the real property taxes assessed against their lands and  
9 therefore have been forced to sell their kuleana lands or allow  
10 tax foreclosure sales; and  
11

12           WHEREAS, in response to these conditions, and after careful  
13 consideration and discussion, the City and County of Honolulu,  
14 the County of Hawai'i, the County of Kaua'i, and the County of  
15 Maui have in recent years enacted ordinances granting property  
16 tax exemptions for kuleana lands; and  
17

18           WHEREAS, these exemptions have resulted in qualified owners  
19 of kuleana lands paying a minimal property tax, resulting in  
20 enhanced protection of these historic lands and in tax relief to  
21 the owners; and  
22

23           WHEREAS, the fiscal impact of these exemptions on county  
24 revenues has been minimal as relatively few parcels qualify for  
25 the exemptions; and  
26

27           WHEREAS, terminating or weakening these exemptions would  
28 reverse their beneficial effects and disrupt owners'  
29 expectations of continuing tax relief; now, therefore,  
30

31           BE IT RESOLVED by the Senate of the Twenty-sixth  
32 Legislature of the State of Hawaii, Regular Session of 2012, the



# S.C.R. NO. 74

1 House of Representatives concurring, that the counties are urged  
2 to preserve property tax exemptions for kuleana lands; and

3  
4 BE IT FURTHER RESOLVED that certified copies of this  
5 Concurrent Resolution be transmitted to each Mayor and Council  
6 member of the City and County of Honolulu, County of Hawai'i,  
7 County of Kaua'i, and the County of Maui, respectively, and to  
8 the Chairperson of the Board of Trustees of the Office of  
9 Hawaiian Affairs.

10  
11  
12

OFFERED BY:











