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# SENATE 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  
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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  
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30           WHEREAS, this custom was affirmed by Kamehameha III  
31 Kūikeyaouli in the Constitution of 1840 under the Hawaiian  
32 Kingdom; and  
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1 WHEREAS, the Māhele (land division) the foundational  
2 process of what would become the private property system in  
3 Hawai'i, provided mechanisms for ownership of land by Hawaiian  
4 Kingdom subjects and foreign citizens; and  
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6 WHEREAS, recognizing the need to secure title for  
7 maka'āinana (commoners) to land for cultivation, the Legislature  
8 of the Hawaiian Kingdom enacted the Kuleana Act, the final step  
9 in the Māhele process; and  
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11 WHEREAS, Kamehameha III intended maka'āinana to receive one-  
12 third of the total land of Hawai'i through the Māhele process;  
13 and  
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15 WHEREAS, numerous reasons explain why the Kuleana Act only  
16 resulted in an estimated 28,000 acres of Kuleana Land, less than  
17 one percent of the total land of Hawai'i, being claimed by  
18 maka'āinana; and  
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20 WHEREAS, the Kuleana Act also allowed Hawaiian Kingdom  
21 subjects, including maka'āinana, to purchase government lands  
22 (separate from kuleana land); and  
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24 WHEREAS, some 'ohana have maintained ownership of kuleana  
25 land for over a century; and  
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27 WHEREAS, many others have lost ownership of these lands due  
28 to external forces; and  
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30 WHEREAS, to provide some relief to 'ohana who still own  
31 kuleana land, the counties created a property tax exemption for  
32 'ohana who can trace continuous lineal ownership of kuleana lands  
33 to the Kuleana Act; and  
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35 WHEREAS, during the Māhele, 'ohana also purchased land not  
36 classified as kuleana land through other mechanisms under the  
37 Kuleana Act; and  
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39 WHEREAS, 'ohana who purchased land pursuant to the Kuleana  
40 Act, but not classified as kuleana land, do not benefit from the  
41 property tax relief provided by the counties; and



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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.

