

Kipukakuleana.org Phone: (808) 346-9419

Contact email: kipukakuleana@gmail.com

From: Kīpuka Kuleana 350 Aoloa St. C107 Princeville, HI 96734



Committee on Hawaiian Affairs and Committee on Ways and Means RE SCR 57: Wednesday, March 17th, 9:55 AM Tuesday, March 16, 2021

Aloha Chair Dela Cruz, Vice Chair Keith-Agaran and Honorable Members of the Committee on Ways and Means, Chair Shimabukuro, Vice Chair Keohokalole, and Honorable Members of the Committee on Hawaiian Affairs:

Mahalo for taking the time to consider this testimony regarding Senate Concurrent Resolution 57 urging counties to expand property tax protections to family members that have continuous ownership of ancestral lands. We are testifying in support of this resolution with suggested amendments to include urging protection of lands purchased under section 4 of the Kuleana Act.

We are testifying on behalf of Kīpuka Kuleana, a nonprofit dedicated to perpetuating kuleana, ahupua'a-based natural resource management and connection to place through protection of cultural landscapes and family lands. We have been working with the 'Āina Aloha Economic Futures initiative on policy efforts to help Hawaiian and other local families to keep their lands, in the face of increasing pressure from outside buyers, particularly in this time when people can work remotely and are migrating to our islands seeking communities with low incidences of covid-19.

Kīpuka Kuleana was founded in 2017, in response to extensive research and interviewing in Koʻolau and Haleleʻa, Kauaʻi, showing the struggles area ʻohana faced in holding on to their ancestral lands. Surprisingly, only around ten properties on Kauaʻi currently qualify for the kuleana tax break. One reason is that only lands purchased under section 1 and 2 of the Kuleana Act, less than 1% of Hawaiʻi or 28,000 acres of land, currently qualify for the kuleana tax breaks. In contrast, expanding to include lands purchased under section 4 of the Kuleana Act would add another 3% of Hawaii's land, still only 4% total for ~400,000 acres. These parcels included under Section 4 were limited to 1-50 acres in size, and also purchased by 'ohana during the Māhele.

The amendments attached are important in order to expand kuleana tax breaks to more 'ohana who will lose their ancestral lands, without some way of limiting taxes which increase exponentially year after year due to surrounding property sales. We have attached an amended resolution to our testimony. In particular, the language in blue below is vital to include in the resolution:

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

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

Please support this resolution, with amendments, to affirm the importance of helping Hawai'i 'ohana to continue to care for their ancestral lands on every island, and in every community of our pae 'āina. Unless government takes actions, such as those supported by this resolution, it will become increasingly impossible for Hawaiian and local 'ohana to reside in their ancestral homes.

Thank you for your time and support of this vital resolution, Me ke aloha pumehana,

Mehan Blaich Vaugh

Me ka ha'aha'a,

Mehana Vaughan

Kīpuka Kuleana, President

& *Dominique Cordy* Kīpuka Kuleana, Secretary *Kipuka Kuleana's Mission is: Perpetuating kuleana, ahupua'a based natural resource management and connection to place through protection of cultural landscapes and family lands.

¹ Kuleana are rights and responsibilties, both based in relationship to land. An Ahupua'a is a traditional land section, not unlike a district.

<u>SCR-57</u> Submitted on: 3/13/2021 2:14:46 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Dana Keawe	Individual	Support	No

Comments:

I support scr57

Submitted on: 3/14/2021 4:31:01 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Beryl Blaich	Individual	Support	No

Comments:

Aloha Chair Dela Cruz, Vice Chair Keith-Agaran and Honorable Members of the Committee on Ways and Means, Chair Shimabukuro, Vice Chair Keohokalole, and Honorable Members of the Committee on Hawaiian Affairs:

This helpful resolution urges each county to expand property tax protections to family members that have continuous ownership of ancestral lands. Since the Mahele, there have been endless challenges to the descendants of kuleana lands. When families have managed over more than a century and a half to even know that they hold parcels, to have paid taxes, to have chosen not to sell even when kuleana can be purchased and moved by realestate developers as discrete sellable lots, it is almost miraculous. And it is commonplace that over the course of those years, records of continuous ownership are obscure for so many valid reasons. This bill encourages counties to give the kuleana tax break in sound cases where documentation is good but not totally flawlessly unbroken.

Thank you for your dedicated work.

With aloha,

Beryl Blaich

808-346-9589

SCR-57 Submitted on: 3/15/2021 6:34:06 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Rhonda	Individual	Support	No

Comments:

Please support SRC57 and please allow for Kanaka Maoli konohiki land owners.

Submitted on: 3/15/2021 8:15:32 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Amy Kalili	Individual	Support	No

Comments:

<u>SCR-57</u> Submitted on: 3/15/2021 8:17:59 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing	
Hanalei Fergerstrom	Individual	Support	No	

Comments:

This is a no brainer....Kuleana Lands belong in the hands of Hawaiian. Taxes should be waived all together if I had my way. Aloha Hanalei

Submitted on: 3/15/2021 8:20:33 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Constance Keoahunui Uale Warrington	Individual	Support	No

Comments:

I am in **Strong Support** of these resolutions that encourage all four Counties to expand property tax protections for lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace continuous lineal ownership of such lands to the Kuleana Act of 1850. Skyrocketing property taxes are a major contributor to the loss of ancestral lands of the Native Hawaiian people. This measure calls for expansion of existing protections that apply to Kuleana lands awarded to maka'ainĕ nÄ• to include those lands that were purchased by Hawaiian Kingdom subjects under the same act of law. I humbly request that your committees pass these resolutions.

Mahalo,

Constance Keoahunui UAle Warrington

Submitted on: 3/15/2021 8:32:03 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Kamakana Aquino	Individual	Support	No

Comments:

Aloha Committee Members of Hawaiian Affairs and Ways and Means,

I am in **Strong Support** of these resolutions that encourage all four Counties to expand property tax protections for lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace continuous lineal ownership of such lands to the Kuleana Act of 1850. Skyrocketing property taxes are a major contributor to the loss of ancestral lands of the Native Hawaiian people. This measure calls for expansion of existing protections that apply to Kuleana lands awarded to maka'ainĕ nÄ• to include those lands that were purchased by Hawaiian Kingdom subjects under the same act of law. I humbly request that your committees pass these resolutions.

mahalo,

Kamakana M. Aquino

<u>SCR-57</u> Submitted on: 3/15/2021 8:37:27 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing	
Christina Kaleiwahea	Individual	Support	No	

Comments:

Please support this measure. Thank you.

Submitted on: 3/15/2021 8:42:15 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Jeannette Gurung	Individual	Support	No

Comments:

Submitted on: 3/15/2021 8:44:30 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Nohea Santimer	Individual	Support	No

Comments:

Submitted on: 3/15/2021 9:11:06 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Meredith Buck	Individual	Support	No

Comments:

I strongly support SCR57. The rapid increase of property taxes is a major contributor to the ongoing displacement of KÄ• naka Maoli from their ancestral homelands. I would love to see greater protections of Kuleana lands awarded to makaʻainÄ• nÄ• as well as loands purchased by Hawaiian Kingdom subjects. Please pass SCR57 alongside SR39. Mahalo nui loa.

<u>SCR-57</u> Submitted on: 3/15/2021 9:37:38 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Kelsey Amos	Individual	Support	No

Comments:

I support this bill and tax relief for Native Hawaiians on kuleana lands

Submitted on: 3/15/2021 9:59:39 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing	
Noelani Puniwai	Individual	Support	No	ı

Comments:

Aloha mai,

Submitted on: 3/15/2021 10:04:29 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Toni Withington	Individual	Support	No

Comments:

<u>SCR-57</u> Submitted on: 3/15/2021 10:17:21 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing	_
Barbara (Bobbi) Cuttance	Individual	Support	No	

Comments:

Please support this important bill for Kuleana aina holders.

Submitted on: 3/15/2021 10:51:41 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Kaniloa Kamaunu	Individual	Support	No

Comments:

Aloha,

At this time I will support this bill. With that being said my support should not be misconstrued in any way or form that I recognize the State of Hawaii or its counties having any legitimate or legal superior interest to my ancestral lands. On the other hand I do recognize that the State of Hawaii and it's counties do have a fudiciary responsibility and trust obligation to protect the rights of us Kanaka Maoli along with our lands and other properties. I also recognize that the mistreatment of us Kanaka Maoli by the State of Hawaii and it's counties, for over a hundred years has caused devastating and irreparable harm spiritually, physically and mentally. This bill will at least a start.

Mahalo,

Kaniloa Kamaunu

<u>SCR-57</u> Submitted on: 3/15/2021 11:31:32 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Thomas Brandt	Individual	Support	No

Comments:

Support.

Submitted on: 3/16/2021 1:16:22 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Erica Dias	Individual	Support	No

Comments:

TO: Senator, Maile S.L. Shimabukuro, Chair Senator, Jarrett Keohokalole, Vice Chair, and Members of the Committee on Hawaiian Affairs

Senator, Donovan M. Dela Cruz, Chair, Senator, Gilbert S.C. Keith-Agaran, Vice Chair, and Members of the Committee on Ways and Means

Submitted on: 3/16/2021 1:41:37 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Kinion Wahineali?i Carroll	Individual	Support	No

Comments:

Aloha mai kĕ kou,

I urge that you support this law which will secure the Kuleana lands of thousands of us Kanaka Maoli. Te Atua and NÄ• Atua placed our ancestors on these islands thousamds of years ago because they knew we would be the best stewards of this 'Ä• ina. I myself can trace my geneaology back 100 generations. I found kuleana lands of my tÅ «tÅ « mans and I am trying to reclaim my ancestral lands also. Please support our kuleana lands. My 'ohana kuleana lands have been ignored and built over. Many of our kuleana lands are being illegally sold off which breaks our hearts. The land that my kupuna lived and worked on sold. I dont have land to pass down to my keiki. But we can change this. Please support this bill.

aloha,

Kinion Wahineali'i Carroll

Submitted on: 3/16/2021 2:38:42 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Uilani Naipo	Individual	Support	No

Comments:

I am in **Strong Support** of these resolutions that encourage all four Counties to expand property tax protections for lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace continuous lineal ownership of such lands to the Kuleana Act of 1850. Skyrocketing property taxes are a major contributor to the loss of ancestral lands of the Native Hawaiian people. This measure calls for expansion of existing protections that apply to Kuleana lands awarded to maka'ainĕ nÄ• to include those lands that were purchased by Hawaiian Kingdom subjects under the same act of law. I humbly request that your committees pass these resolutions.

-U'ilani Naipo

<u>SCR-57</u> Submitted on: 3/16/2021 4:32:34 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Christy Shaver	Individual	Support	No

Comments:

I am a resident of Maui County. I believe this is vital to support our community. We are losing our island to outside residence and money. Help the people.

Submitted on: 3/16/2021 5:20:23 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Aja Grande	Individual	Support	No

Comments:

Submitted on: 3/16/2021 6:24:57 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Dorinna Cortez	Individual	Support	No

Comments:

Submitted on: 3/16/2021 6:31:56 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Robert Douglas	Individual	Support	No

Comments:

Submitted on: 3/16/2021 7:37:52 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Charles Kaupiko	Individual	Support	No

Comments:

Aloha KÄ• kou I am a native born Hawaiian and resident on the island of Hawaii I come from a little fishing village called Milolii. My ohana has been care takers and stewards of the aina and kai land and ocean for over a 100 yrs and still to this day my ohana carries that kuleana. So in saying that I am in support to this bill and stand in agreement to bring tax relief to lands that are held in kuleana ownership! In knowing that if this bill brings down or at least gives relief to those who have been following and doing there best to keep up with the extreme State of Hawaii land taxes due to land value in the uprise from foreign entities like resort and sub-divisions that have built homes with high cost value to which it makes things harder for the low income citizens. My stance can be a part to keep the culture and traditions that the indigenous people are to this place and have become a foundational part of the historical and economical production to the Hawaiian Islands that contributes to the wider world. Mahalo Ke Akua!

Ho'omaikai I Ke Akua

Kahu Charles Kaupiko

Submitted on: 3/16/2021 7:38:14 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Faylene Mahina Duarte	Individual	Support	No

Comments:

Aloha Legislators,

My name is Mahina Paishon-Duarte and I am in **Strong Support** of these resolutions that encourage all four Counties to expand property tax protections for lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace continuous lineal ownership of such lands to the Kuleana Act of 1850. Skyrocketing property taxes are a major contributor to the loss of ancestral lands of the Native Hawaiian people. This measure calls for expansion of existing protections that apply to Kuleana lands awarded to maka'ainĕ nÄ• to include those lands that were purchased by Hawaiian Kingdom subjects under the same act of law. I humbly request that your committees pass these resolutions.

me ka mahalo,

Mahina Paishon-Duarte

Submitted on: 3/16/2021 8:35:19 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Kelley Uyeoka	Individual	Support	No

Comments:

Aloha kakou,

I am in **Strong Support** of these resolutions that encourage all four Counties to expand property tax protections for lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace continuous lineal ownership of such lands to the Kuleana Act of 1850. Skyrocketing property taxes are a major contributor to the loss of ancestral lands of the Native Hawaiian people. This measure calls for expansion of existing protections that apply to Kuleana lands awarded to makaʻainÄ• nÄ• to include those lands that were purchased by Hawaiian Kingdom subjects under the same act of law. I humbly request that your committees pass these resolutions.

Mahalo,

Kelley L. Uyeoka

Submitted on: 3/16/2021 9:27:23 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Lisette Akamine	Individual	Support	No

Comments:

Submitted on: 3/16/2021 9:40:56 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Dawn	Individual	Support	No

Comments:

JOINT HEARING OF THE SENATE COMMITTEES ON HAWAIIAN AFFAIRS AND WAYS & MEANS

ATTN: CHAIRS MAILE S.L. SHIMABUKURO AND DONOVAN M. DELA CRUZ & VICE CHAIRS JARRETT KEOHOKALOLE AND GILBERT S.C. KEITH-AGARAN

Testimony in Strong Support of SR39 and SCR57
Urging the Counties to Expand Kuleana Property Tax
Relief to Family Members that Have Continuous Ownership of Ancestral Lands
March 17, 2021, 9:55 a.m.
Via Videoconference

Aloha Chairs Shimabukuro and Dela Cruz, Vice Chair Keith-Agaran and Honorable Members of your Committees,

Mahalo for scheduling this joint hearing on SR39 and SCR57. 'Āina Aloha Economic Futures initiative ("AAEF") strongly supports these measures, which are critical to prevent 'ohana from being priced out of their ancestral lands. Moreover, AAEF recommends amendments to the resolutions to reflect more precise language about the categories that should be eligible for relief and the reasons for the resolution.

AAEF originated as a declaration in the wake of the COVID-19 pandemic. Our Declaration was drafted by a group of Native Hawaiian community members who came together to express common sentiments regarding the need to have Native Hawaiian voices, values, and experiences influence the economic recovery for our 'āina aloha (beloved lands). AAEF's vision for Hawai'i's economic future is grounded in a core set of values that embrace our unique island culture and identity. Since our launch, AAEF has garnered support from thousands of Hawai'i businesses, organizations, and individual citizens.

While our primary focus is Hawai'i's economic recovery, it goes without saying that AAEF is also concerned about the ability of Native Hawaiian and local families to keep their ancestral lands. The connection 'ohana have to lands passed through generations contributes to the unique values found only in Hawai'i that make our islands a special place — a belief central to AAEF's Declaration. Yet, in the face of ever-increasing land values, passing land to the next generation is exceedingly difficult and many 'ohana have already been forced to sell because they simply cannot afford the property taxes.

Although all the main counties have provisions granting property tax relief for lands received by Native Hawaiians under Section 1 of the Kuleana Act of 1850 (these lands are commonly referred to as "kuleana lands"), this distribution made up less than 1 percent of all lands in Hawai'i. Additionally, it is less known that the Kuleana Act allowed Hawaiian Kingdom subjects, including Native Hawaiians, to purchase Government Lands (separate from kuleana land). Research shows that indeed more Native Hawaiians obtained land through this process than through Section 1 of the Kuleana Act for various reasons. Thus, AAEF believes these resolutions could be improved by urging the counties to **expand property tax protections to**

include all lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace continuous lineal ownership of such lands to the Kuleana Act. Relief beyond kuleana properties has the potential to expand protection to approximately 4 percent of all lands in Hawai'i (based on the amount of land distributed under this provision at the time of the Kuleana Act). The percentage of properties eligible under the proposed amendment would be smaller today considering that many of these lands have already been sold, making the current owners ineligible for the proposed relief, which requires continuous lineal ownership.

The proposed language can make all the difference for 'ohana already struggling to make ends meet who must also bear the burden of alarming property taxes. In this time of economic uncertainty for many 'ohana, our leaders fear that more will be forced to sell, especially in affluent areas such as Hanalei on Kaua'i and Makena on Maui where Native Hawaiian 'ohana continue to live amongst the ultra-wealthy. This would lead to further harms to Native Hawaiian cultural, spiritual, and social health, and erode the special connection these families have to ancestral lands, which contributes significantly to Hawai'i's unique culture. Moreover, given the small percent of total land eligible under the recommended category, these measures would only have a minor impact on the counties' finances.

Last, AAEF recommends amending the resolutions to specifically recognize how Native Hawaiians are connected to the 'āina through genealogy (as described in the Kumulipo) and more context around the value these lands hold for all of Hawai'i. Such amendments would present a more cogent argument for the counties to expand the category of properties eligible for relief. AAEF has attached a draft of the proposed language to our written testimony.

Mahalo for this opportunity to testify in strong support and for hearing this important measure. Our team of researchers who specialize in understanding the particular distribution of land during the Māhele is available to answer questions you may have.

Davis Price Collaborative Author of the 'Āina Aloha Economic Futures Declaration daprice80@gmail.com **4**

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 whose property values have increased 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 relation to 'āina, engenders a kuleana (duty) to care for it — he ali'i ka 'āina, he kauwā ke kānaka (the land is a chief; man is its servant); and

WHEREAS, the traditional kuleana to care for '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'ī (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

S.R. NO.

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 Hawai'i, Regular Session of 2021,

S.R. NO.

that the State urges the counties to expand property tax protections to include all lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace continuous 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, Councilmembers of each county, and the Office of Hawaiian Affairs.

OFFERED BY:



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Submitted on: 3/16/2021 9:48:34 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
P Noel Bobilin	Individual	Support	No

Comments:

Submitted on: 3/16/2021 9:49:50 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Leahi Hall	Individual	Support	No

Comments:



Submitted on: 3/16/2021 10:04:17 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Rachel Solemsaas	Individual	Support	No

Comments:



Submitted on: 3/16/2021 10:18:32 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
W.M. Waipa	Individual	Support	No

Comments:

Aloha,

I am in **Strong Support** of these resolutions that encourage all four Counties to expand property tax protections for lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace continuous lineal ownership of such lands to the Kuleana Act of 1850. Skyrocketing property taxes are a major contributor to the loss of ancestral lands of the Native Hawaiian people. This measure calls for expansion of existing protections that apply to Kuleana lands awarded to maka'ainĕ nÄ• to include those lands that were purchased by Hawaiian Kingdom subjects under the same act of law. I humbly request that your committees pass these resolutions.

It is hoped kuleana lands stay with the 'ohana it was intended for. Especially in these times of sustainability for food security, 'ohana housing, and cultural education.

Me ka 'oia'i'o,

W.M. Waipa



Submitted on: 3/16/2021 10:20:10 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Kaleopono Norris	Individual	Support	No

Comments:



Submitted on: 3/16/2021 10:22:04 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Maria Walker	Individual	Support	No

Comments:

Aloha Committee Members,

I strongly support SCR57 and respectfully request that you support this resolution. This is a small step toward rectifying the many difficulties kanaka maoli have suffered over loss of kuleana lands, and as taxes rise, many families are forced to lose their homes and property. Please do what you can to help pass this resolution and give the Native Hawaiian people a better chance to keep their land and pass it on to their ancestors to come.

Mahalo for hearing my testimony.

Maria Walker

1728 Hulu Rd.

Kapa'a, HI 96746



Submitted on: 3/16/2021 10:24:58 AM

Testimony for HWN on 3/17/2021 9:55:00 AM



Submitted By	Organization	Testifier Position	Present at Hearing
Jadelyn Hlga	Individual	Support	No

Comments:



Submitted on: 3/16/2021 10:31:18 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Jessica dos Santos	Individual	Support	No

Comments:

Dear Legislators,

I am in **Strong Support** of these resolutions that encourage all four Counties to expand property tax protections for lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace continuous lineal ownership of such lands to the Kuleana Act of 1850. Skyrocketing property taxes are a major contributor to the loss of ancestral lands of the Native Hawaiian people. This measure calls for the expansion of existing protections that apply to Kuleana lands awarded to maka'ainĕ nÄ• to include those lands that were purchased by Hawaiian Kingdom subjects under the same act of law. I humbly request that your committees pass these resolutions.

Respectfully,

Jessica dos Santos



<u>SCR-57</u> Submitted on: 3/16/2021 10:40:11 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Regina Gregory	Individual	Support	No

Comments:

Please vote Yes on this measure. We should do everything we can to help Hawaiians hold on to their lands.



Submitted on: 3/16/2021 11:04:25 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Paul Kaipo Pomaikai SR	Individual	Support	No

Comments:



<u>SCR-57</u> Submitted on: 3/16/2021 12:35:54 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
James McCay	Individual	Support	No

Comments:

SUPPORTED, please! Mahalo and sorry for late note.



Submitted on: 3/16/2021 1:14:01 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Forest Frizzell	Individual	Support	No

Comments:

Aloha Committee,

I am in **Strong Support** of these resolutions that encourage all four Counties to expand property tax protections for lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace continuous lineal ownership of such lands to the Kuleana Act of 1850. Skyrocketing property taxes are a major contributor to the loss of ancestral lands of the Native Hawaiian people. This measure calls for expansion of existing protections that apply to Kuleana lands awarded to maka'ainĕ nÄ• to include those lands that were purchased by Hawaiian Kingdom subjects under the same act of law. I humbly request that your committees pass these resolutions.

Mahalo,

Forest



Submitted on: 3/16/2021 1:15:17 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By Organization		Testifier Position	Present at Hearing
Ethan Porter	Individual	Support	No

Comments:



Submitted on: 3/16/2021 1:52:28 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Wilbert & Laura Costa Sr	Individual	Support	No

Comments:

Aloha, I am in support of SCR57.

My Great Grandmotheri was a victim of the colonizers. She was the konohiki for land awarded to her from King Lunalilo. We have palapala stating she was under duress to sign her land over to Castle & Cook, authorized by Dole. Before we can pursue this we must make sure there are no gaps in our palapala. We are doing our part in researching kuleana lands that she and her family were awarded and our son is helping others to do the same.. It may not come to anything but least it be known our lands taken have deprived our people of their heritage and livelyhood. Kuleana lands must be protected for it's rightful owners. Please support SCR57 for the betterment of the kanaka maoli.

The aina

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Submitted on: 3/16/2021 2:14:18 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Candace Tabuchi	Individual	Support	No

Comments:



Submitted on: 3/16/2021 2:44:26 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Anna	Individual	Support	No

Comments:



Submitted on: 3/16/2021 4:07:30 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Tamara Swift	Individual	Support	No

Comments:



Submitted on: 3/16/2021 5:02:28 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Daniel Nahoopii	Individual	Support	No

Comments:

Aloha Chair Dela Cruz, Vice Chair Keith-Agaran and Honorable Members of the Committee on Ways and Means, Chair Shimabukuro, Vice Chair Keohokalole, and Honorable Members of the Committee on Hawaiian Affairs.

I write in support of SCR 57: URGING THE COUNTIES TO EXPAND KULEANA PROPERTY TAX RELIEF TO FAMILY MEMBERS THAT HAVE CONTINUOUS OWNERSHIP OF ANCESTRAL LANDS.

My mother owns kuleana lands in Waiale'e Oahu and she has paid the full taxable amount for 50 years. We have had difficulty meeting the current tax exemption criteria because she inherited the land from her uncle who actually "hanai'd" her as his daughter. We hope this resolution will help to expand qualified situations such as ours.

Currently we pay approximately \$4,000 annually for vacant fallow land. But we are at the whim of the City and it has gone up much higher. At one time the land was even classified as RESORT. The city wants to turn it into a beach park and others think it is swamp land to develop a camp ground for those living elsewhere. But we believe if we keep it in our native Hawaiian family hands, then it will be preserved for generations for the best and highest use of land to feed and support many future generations.

Right now we do not think we can afford to clean it up, build a lo'i, fix the loko i'a, or bring in needed utilities to at least have a simple house to support management of the lands. If we could save money by not paying the high taxes we could put that towards managing the lands better.

As a trustee of my mother's living trust, I urge you to expand the qualifications for kuleana lands tax exemptions so we and future generations do not have to suffer.

Me ka mahalo,

Na Daniel Nahoopii



Submitted on: 3/16/2021 5:15:02 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Serafina Gajate	Individual	Support	No

Comments:



Submitted on: 3/16/2021 6:16:54 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Rennie Mau	Individual	Support	No

Comments:



Submitted on: 3/16/2021 7:56:28 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Julia Estigoy-Kahoonei	Individual	Support	No

Comments:

I am in absolute support of SCR57, expanding property tax protection for land pursuant to the Kuleana Act. Far too long kanaka have suffered in the hands of the United States, beginning with the illegal occupation of the Kingdom and overthrow of the Queen. This wrong must be made right and SCR57 is one small step to achieving that. It won't erase the immeasurable damage of the past but it will give hope for the future of the lahui.

My voice is that of a non-native Hawaiian, but I am a person with indigenous roots and personally I have great sympathy for their struggle. My husband is of Hawaiian blood and my words reflect his experience. From a professional perspective, I bear witness everyday to the economic and emotional damage done to native Hawaiians. I work in human services and can attest to the fact that the great majority of those who are in most need of kokua are Native Hawaiians; many homeless, many with low paying jobs or no jobs at all, with last names shared by the ali'i of the past and most likely part of the same lineage but have no place to call home. It's shameful, particularly when on the flip side you have the movie stars and CEO's who can easily drop 7 million dollars on an ocean front property to be occasionally used as a vacation retreat. How is selling land to the highest bidder who doesn't even reside here good for the islands, while those who have the greatest love, the strongest ties and feel the deepest responsibility to malama the 'aina are the ones who have the least resources to pay the property tax on what little piece of land they do claim. A sad footnote is that many don't own a single acre of their ancestral land as they can't afford to compete with the wealth of foreigners.

I beseech all four counties: City and County of Honolulu, Hawai'i, Kauai and Maui to pass SCR57, expanding the Kuleana Property Tax Relief to families with continuous ownership of kuleana lands. This expansion and passage of this proposal not only honors the native people of Hawai'i, but gives credence to the truth of Hawaiian history and pays deep respect to thier culture as it relates to their spiritual connection to the 'aina. It's time for the government to do their part in helping Hawai'i heal from the wrongdoings of the past and do right by the Hawaiian people. Put an end to the oppression and disenfranchisement of the kanaka and let it begin with assuring them a place to call home.



Submitted on: 3/16/2021 8:02:32 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Johanna Stone	Individual	Support	No

Comments:



Submitted on: 3/16/2021 9:57:00 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Brittney Hedlund	Individual	Support	No

Comments:



Submitted on: 3/16/2021 10:11:21 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Nanea Lo	Individual	Support	No

Comments:

Hello,

My name is Nanea Lo. I come from Papakŕ lea, Oʻahu currently residing in MÅ• 'ili'ili.

I am in **Strong Support** of these resolutions that encourage all four Counties to expand property tax protections for lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace continuous lineal ownership of such lands to the Kuleana Act of 1850. Skyrocketing property taxes are a major contributor to the loss of ancestral lands of the Native Hawaiian people. This measure calls for expansion of existing protections that apply to Kuleana lands awarded to maka'ainĕ nÄ• to include those lands that were purchased by Hawaiian Kingdom subjects under the same act of law. I humbly request that your committees pass these resolutions.

Support SCR57.

me ke aloha 'Ä• ina,

Nanea Lo