

## Revised Ordinances of Honolulu

### **Sec. 8-10.32 Exemption—Kuleana land.**

- (a) Real property zoned as residential or agricultural, any portion of which is designated as kuleana land, shall pay the minimum real property tax as long as the real property is owned in whole or in part by a lineal descendant of the person(s) that received the original title to the kuleana land.
- (b) An application for this exemption shall be filed with the director on forms prescribed by the director. The application shall include documents verifying that the condition set forth in subsection (a) has been satisfied. The director shall prescribe what shall be sufficient to show genealogy verification, provided that: (1) genealogy verification by the Office of Hawaiian Affairs or by court order shall be deemed sufficient; and (2) the applicant/landowner shall be responsible for the cost of such evidence. The director shall require the applicant to obtain a court order verifying ownership of property if the applicant is not identified as the owner of the property in the records of the director.
- (c) For purposes of this section, “kuleana land” means those lands granted to native tenants pursuant to L. 1850, p. 202, entitled “An Act Confirming Certain Resolutions of the King and Privy Council, Passed on the 21<sup>st</sup> Day of December, A.D. 1849, Granting to the Common People Allodial Titles for Their Own Lands and House Lots, and Certain Other Privileges,” as amended by L. 1851, p. 98, entitled “An Act to Amend An Act Granting to the Common People Allodial Titles for Their Own Lands and House Lots, and Certain Other Privileges” and as further amended by any subsequent legislation.
- (d) Notwithstanding the provisions of subsection (a), kuleana lands which are Hawaiian home lands shall not pay the minimum real property tax if they qualify for the exemption set forth in Section 8-10.28(b)(2)(B).

(Added by Ord. 07-7)