



# COUNTY OF HAWAI'I REAL PROPERTY TAX DIVISION

TAX MAP KEY/PARCEL ID					
ISLE	Z	S	PLAT	PARCEL	CPR
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Aupuni Center • 101 Pauahi Street • Suite No. 4 • Hilo, Hawai'i 96720  
Fax (808) 961-8415 • Appraisers (808) 961-8354 • Clerical (808) 961-8201 • Collections (808) 961-8282  
West Hawai'i Civic Center • 74-5044 Ane Keohokalole Hwy. • Bldg. D, 2nd Flr. • Kailua Kona, Hawai'i 96740  
Fax (808) 327-3538 • Appraisers (808) 323-4881 • Clerical (808) 323-4880

## CLAIM FOR KULEANA LAND EXEMPTION

TAX PAYER NAME (LAST, FIRST M.) \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

CITY, STATE ZIP CODE \_\_\_\_\_

BUSINESS PHONE \_\_\_\_\_

HOME/CELL PHONE \_\_\_\_\_

I, the undersigned, certify that I own the parcel described above and that the foregoing is true and correct to the best of my knowledge. I understand that any misstatement of facts will be grounds for disqualification and penalty. I also understand if I cease to qualify for such exemption, I must report to the assessor within 30 days the change in facts or status.

CLAIMANT'S SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

The deadline to file this claim is on or before **December 31st** preceding the tax year for which such exemption is claimed. Please submit the completed claim form with a copy of the required genealogy verification to:

Paul A. O'Neil, Director  
Real Property Tax Division  
County of Hawaii

Shirley A. O'Neil, Director  
Real Property Tax Division  
County of Hawaii

### FOR DEPARTMENT USE ONLY

U.S. POSTMARK OTC FAX

DATE RECEIVED: \_\_\_\_\_ BY: \_\_\_\_\_

INPUT DATE: \_\_\_\_\_

CLAIM DISALLOWED FOR \_\_\_\_\_ TAX YEAR

BY: \_\_\_\_\_

BY: \_\_\_\_\_

NOTES: \_\_\_\_\_

REASON: \_\_\_\_\_

CASE NO. \_\_\_\_\_ PITT \_\_\_\_\_ EX CD \_\_\_\_\_ LAND% \_\_\_\_\_ BLDG% \_\_\_\_\_

**For information about the genealogy verification process, contact the Office of Hawaiian Affairs (OHA), Kuleana Land Survey Call Center at:**

**(808) 594-1967**

**Section 19-89.5 Kuleana land exemptions.**

- (a) For the 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 subsequent legislation.**
- (b) Those portions of real property zoned as residential or agricultural, and designated as kuleana land, shall pay the minimum real property tax set forth in subsection 19-90(g) 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.**
- (c) An application for this exemption shall be filed with the director on forms prescribed by the director. The application shall include documents verifying ownership of the portion of the parcel and that the condition set forth in subsection (b) has been satisfied. Verification of the condition set forth in subsection (b) shall be satisfied by either genealogy verification by the Office of Hawaiian Affairs or by court order stating that the applicant is a lineal descendant of the person(s) that received the original title to the kuleana land. The applicant/landowner shall be responsible for all costs.**