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**OFFICE OF HAWAIIAN AFFAIRS
BOARD OF TRUSTEES**

560 N. Nimitz Hwy., Suite 200
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December 24, 2024

The Honorable Ronald D. Kouchi,
President and Members of the Senate
33rd State Legislature
State Capitol
415 S. Beretania Street, Room 409
Honolulu, Hawaii 96813

The Honorable Nadine K. Nakamura,
Speaker and Members of the House of
Representatives
33rd State Legislature
State Capitol
415 S. Beretania Street, 431
Honolulu, Hawaii 96813

Dear President Kouchi, Speaker Nakamura, and Members of the Legislature:

On behalf of the Public Land Trust Working Group established by Section 3 of Act 226, Session Laws of Hawai'i 2022, I am transmitting a copy of the Working Group's interim report to the 2025 Legislature for your review and consideration.

By this same cover, I am also transmitting a copy of the Office of Hawaiian Affairs's Supplement to the Public Land Trust Working Group's interim report to the 2025 Legislature, also for your review and consideration. This Supplement reflects the views and positions of the Office of Hawaiian Affairs and was not adopted by the Public Land Trust Working Group.

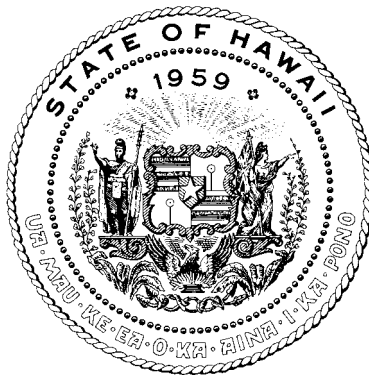
In accordance with Section 93-16, Hawai'i Revised Statutes, both reports may be viewed electronically at <https://www.oha.org/PLT-working-group/>.

Sincerely,

Carmen "Hulu" Lindsey,
Maui Island Trustee, Office of Hawaiian Affairs
On behalf of Members of the Public Land Trust
Working Group

**REPORT TO THE THIRTY-THIRD LEGISLATURE
STATE OF HAWAI‘I
2025 REGULAR SESSION**

RELATING TO THE PUBLIC LAND TRUST WORKING GROUP



Prepared by

**THE STATE OF HAWAI‘I
PUBLIC LAND TRUST WORKING GROUP**

In response to Act 226, Session Laws of Hawai‘i 2022

**Honolulu, Hawai‘i
December 2024**

**RELATING TO THE
PUBLIC LAND TRUST WORKING GROUP
INTERIM REPORT**

This interim report is made pursuant to Act 226, Session Laws of Hawai‘i 2022 (Act 226), and provides a detailed account of the Public Land Trust Working Group (PLTWG) activities from September 5, 2023 through November 20, 2024. This interim report highlights key activities of the PLTWG during the reporting period, challenges, and recommendations for achieving comprehensive accountability in managing the Public Land Trust.

A. Statutory Authority and Composition of the PLTWG

1. Section 3(a) of Act 226, established the working group to:
 - a) Account for all ceded lands in the public land trust inventory;
 - b) Account for all income and proceeds from the public land trust; and
 - c) Subsequently determine the twenty percent pro rata share of income and proceeds from the public land trust due annually to the office of Hawaiian Affairs for the betterment of the conditions of Native Hawaiians.
2. Section 3(b) of Act 226 provides that the PLTWG shall be comprised of six members, three shall be appointed by the Governor and three of whom shall be appointed by OHA Board of Trustees.
 - a) The three members appointed by Governor Josh Green were Luis Salaveria (B&F Director), Dawn Chang (BLNR Chairperson) and Ryan Kanakaole (1st Deputy Director, DLNR);
 - b) The three members appointed by the OHA Board were Carmen Hulu Lindsey (OHA Chairperson), Brickwood Galuteria (OHA Trustee), and Sherry Broder (Counsel to the OHA). OHA Trustee Mililani Trask served until March 5, 2024.
3. Section 3(c) of Act 226 provides that the PLTWG shall submit a report of its findings and recommendations, including any proposed legislation and the amount it determines for the annual amount of the 20% pro rata share of income and proceeds from the public land trust to the Legislature.
4. Section 3(d) of Act 226 provides that OHA shall provide any necessary administrative support, including preparation of the report required by Subsection 3(c) to the working group.

B. Prior Working Groups

1. House Concurrent Resolution No. 188, Session Laws of Hawai‘i 2016, requested the Governor to convene a Public Land Trust Revenues Negotiating Committee. That Committee was to engage in discussions with the purpose of resolving the matter of the income and proceeds from the public land trust that the Office of Hawaiian Affairs shall receive annually under the State Constitution and other state law. Governor David Ige convened one meeting.
2. In 1997, the Legislature enacted Act 329 that required the Department of Land and Natural Resources (DLNR) to complete a comprehensive inventory database of all lands subject to
section 5(f) of the Admission Act. DLNR was to coordinate its efforts with a joint committee made up of eight members of the Legislature, OHA, and the Governor’s Office. The committee was tasked with studying and making recommendations on “all outstanding and anticipated issues . . . currently or potentially relating to the public land trust[,]” including whether lands should be transferred to OHA in partial or full satisfaction of any past or future obligations under the Hawai‘i Constitution. The committee submitted a report in November 1998 and noted:
 1. OHA sought to include all Government and Crown Lands and the date of origination for title histories; and
 2. Parameters of and funding for the inventory had not been agreed upon.Act 329 also included funds to convert the DLNR’s Land division records into a database which became the State Land information Management Systems (“SLIMS”). SLIMS became operational in the fall of 2000.

C. PLTWG Meetings

1. PLTWG has met regularly since its inception for a total of 17 meetings as of 8/12/24, subject to the Sunshine Law. The dates of the meetings were 9/5/2023, 9/21/2023, 10/17/2023, 10/31/2023, 11/20/2023, 1/4/2024, 1/11/2024, 2/1/2024, 2/21/2024, 3/21/2024, 5/6/2024, 6/4/2024, 7/9/2024, 8/12/24, 10/14/24, 11/20/24, and 12/11/24.
2. OHA Chair Lindsey presided over the meetings; the public was invited to provide comments on agenda items; and summary meeting notes were also posted on the OHA website. OHA staff provided administrative support for the agendas, board packets, summary meetings and postings of recordings.

D. Summary of PLTWG activities

1. PLTWG made written requests to all state agencies with ceded lands that they hold title to, over which they maintain management control or otherwise use, to

provide information, data, documents and maps to ensure that they have completely and accurately identified and reported to the DLNR for every fiscal year statutorily required DLNR Report to the Legislature of Accounting of All Receipts from Lands Described in Section 5(f) of the Admission Act (Act 178 Report) the following: (1) all ceded land parcels for the purpose of an inventory and (2) all income and proceeds collected or received from the public land trust. *See Attachment 1 for sample of letter to agency requesting information. Most responses did not provide any additional information than what is already made to DLNR for the Act 178 Report. See Attachment 2 for agency responses and summary sheet.*

2. PLTWG made written requests for federal assistance in completing the inventory and income and proceeds accounting for OHA's constitutional pro rata share to Senator Brian Schatz, Chairman of the Senate Committee on Indian Affairs, and U.S. Secretary of the Interior Deb Haaland. *See Attachment 3.*
3. PLTWG unanimously voted to and did submit a bill in the 2024 Legislature, [SB 3336](#). The bill had only one hearing. However, DLNR decided to give priority to its request for \$900,000 appropriation for technical upgrades to the PLTIS. The OHA members did support this DLNR requested appropriation. SB 3336 sought to appropriate \$500,000 from the general revenues of the State of Hawai'i for the retention of third-party independent professionals with financial, accounting, and land inventory expertise. Based on information received since the submission of SB 3336, the PLTWG believes the appropriation amount for the scope of work required of the third-party professionals should be increased to \$1,000,000. The purpose of the third-party professionals would be to evaluate and address the completeness and accuracy of the Public Land Trust Information System (PLTIS) and the Act 178 Report, which are respectively the current bases for both the ceded lands inventory and the accounting of receipts therefrom. Agencies self-report for both the PLTIS and Act 178 and that there has never been any audit by outside third-party professionals. This appropriation is necessary so that the Public Land Trust Working Group can complete its objectives pursuant to Act 226.

E. Topics Researched and Discussed Relating to Accounting of Ceded Lands in a Complete and Accurate Inventory of the Public Land Trust

1. **Extent to which the PLTIS is a complete and accurate inventory of all ceded lands to which state and county agencies hold title or over which they maintain management control, including their trust status.**
 - a) Act 54, Session Laws of Hawai'i (Act 54), mandated DLNR to create and maintain a comprehensive information system to inventory and maintain information about the lands of the Public Land Trust as described in Section

5(f) of the Admission Act and Article XII, section 4 of the Hawaii State Constitution. DLNR was tasked with coordinating all efforts to establish such a system, including data collection from all State and County agencies, as well as the development of the System itself. The purpose of the PLTIS is to serve as an inventory of State owned and county owned lands, the disposition of those lands, and to allow for the further study of the Trust Land status of those lands. PLTIS was developed to satisfy the requirements of Act 54. The PLTIS is the State of Hawaii's first centralized, web-based inventory of state and county lands.

The purpose of Act 54 is described in Section 1 of the Act: "The focus of this measure is the further study or review of the trust status of those lands to which state agencies hold title and the disposition of those lands, to verify the accuracy of or make amendments to their trust statuses as indicated in the department's existing database of public land trust lands. The purpose of this Act is to facilitate the establishment of a comprehensive information system to inventory and maintain information about the lands of the public land trust described in section 5(f) of the Admission Act and article XII, section 4 of the Hawaii State Constitution."

- b) The specific assignment for DLNR is set forth in Section 2(b) of Act 54: "The information system shall consist of a **complete and accurate inventory** of all lands in the public land trust to which state agencies hold title or over which they maintain management control." [emphasis added].

The PLTIS contains encumbrance information and data, including the lessee and rent amount. Act 54 did not mandate that the PLTIS serve as an accounting system for revenue or income. Encumbrance information and data reported in PLTIS by state and county agencies has not been subject to an audit or any type of review by an independent third party.

- c) Several presentations were made by DLNR Land Division staff on the functionalities, differences, and data sources in the PLTIS. The DLNR website relating to the PLTIS makes a general caveat statement at the end. "The PLTIS is a collection of data from approximately forty (40) State, County, and third-party sources. The accuracy of the data within the PLTIS depends on the accuracy of the reporting agencies' source systems, as well as the accuracy and completeness of the data imported into the PLTIS." Some of the potential areas for inaccuracy or incompleteness are described below as follows.

- i. With regard to the reporting of lands in the DLNR inventory or managed by DLNR, DLNR Land Division staff explained that

the process by which the State Abstractor determines the trust status of public land in the DLNR inventory is research intensive and includes a record search to identify the subject property and its original source of title, review of county real property tax records for assessed ownership of the subject property, determine how and when the government's derivation of title to the subject property was acquired or transferred and a review of disposition records to track chain of ownership, management and control of the subject property.

DLNR explained that it relies on self-reporting by the state and county agencies and to its knowledge other state agencies do not have agency abstractors. DLNR does not verify the accuracy of the self-reporting.

- ii. DLNR states on its website describing PLTIS the following.
“The consolidation of statewide parcel and encumbrance data into a single database coupled with the ability to visualize this data geographically within the PLTIS, has revealed a number of intra- and inter-agency data discrepancies that would otherwise have gone unnoticed. Although these discrepancies may be more evident when visualizing data within the PLTIS, it is important to note that these discrepancies exist in the reporting agencies' source systems, and must be resolved in those systems first. Any questions regarding the data or the accuracy of the data within the PLTIS should be directed to the reporting agencies.”
- iii. DLNR states on its website describing PLTIS the following.
“[M]ultiple agencies may own portions land within a single TMK. Although the PLTIS has the ability to identify the multiple owner agencies, it does not geographically display the exact portions of land within the TMK that each agency owns. Users must consult with the owner agencies directly if they need to know exactly what area is owned by each agency. Likewise, there are situations where an encumbrance may be issued over a portion of a parcel of land. Although the PLTIS will show that the encumbrance covers a parcel, it will not geographically display the exact area over (or under) which the encumbrance was issued. Users must consult with the agency that issued the encumbrance if they want to identify the exact portion of land over which the encumbrance was issued.”

- iv. DLNR states on its website describing PLTIS the following:

“There are lands that have not been assigned TMKs. Roads, beaches, and submerged lands are good examples. Although PLTIS is primarily TMK-based, it has been built with functionality to allow reporting agencies to geographically represent parcels that do not have TMKs. An example of this is the ability to represent land that does not have a TMK such that it is anchored in relation (seaward of, adjacent to, etc.) to a parcel with a TMK. DLNR uses this feature to represent beaches that are "seaward of" existing parcels. Another feature is the ability to associate land using GPS coordinates. DLNR uses GPS coordinates to identify the various off shore mooring points. While the functionality exists within the PLTIS to represent lands that do not have TMKs, it is the responsibility of the various reporting agencies to choose a methodology that would best represent their land geographically and leverage it when submitting their data.”
- v. DLNR states on its website describing PLTIS the following:

“Although TMKs exist and are useful to the counties' operational needs, they may not be useful to other agencies. An example of this is the Airports Division of the Department of Transportation (DOTA). DOTA tracks all leases, including the various ticket counters by an internal location identifier consisting of airport, land, building, level, and space components, not by the TMK. Due to the large number of leases in the various airports, it was determined that the best course of action would be to map all leases to the largest parcel of each airport.”
- vi. DLNR states on its website describing PLTIS the following: “A parcel being tied geographically to another parcel using the "relation to" functionality (aka rel-to parcel) will have its information accessible by clicking on the anchor parcel. However, because the ownership information of the rel-to parcel will differ from the anchor parcel, the PLTIS renders parcel ownership and Trust Land Status based on the anchor parcel only.”
- vii. DLNR states on its website describing PLTIS the following: “DLNR requested that each agency that can hold title to land submit their parcel inventory based on DLNR's pre-defined parcel

template specifications. DLNR also requested that each agency that issues encumbrances over State or County owned lands (regardless of the agency that holds title the land) submit their encumbrance inventory based on DLNR's pre-defined encumbrance template specifications. These templates included all data elements that were desirable for inclusion to the PLTIS. However, many agencies did not track all of the desirable information as it may not have been relevant for their operational purposes, and many agencies had to start from scratch as they did not have an electronic inventory of parcels and/or encumbrances. Therefore, DLNR established three priority levels for the data elements within each of the templates to help agencies focus on the most important fields to be included in the PLTIS.”

- viii. DLNR states on its website describing PLTIS the following.
“As mentioned above, many agencies did not have an electronic inventory of parcels and/or encumbrances and therefore started from scratch by researching and manually entering data into an Excel spreadsheet.”
- ix. DLNR states on its website describing PLTIS the following.
“There are many cases where two agencies have reported that they are the fee owner of a parcel. There are a few legitimate scenarios in which multiple agencies may indeed hold title to separate portions of a single parcel. However, in most cases, this is a discrepancy between agencies. Agencies should work to resolve these discrepancies going forward.”
- x. DLNR states on its website describing PLTIS the following.
“Encumbrances reported by agencies are those that are issued by the agency. This would include encumbrances issued to other agencies or to private entities. Subleases by State or County agencies are included in the PLTIS, but subleases by private entities are not.”
- xi. DLNR states on its website describing PLTIS the following.
“Executive Orders (EOs) are also reported as encumbrances within the PLTIS. Although the land under which the original EO may be added to, withdrawn from or amended over the years, these individual transactions are not provided to the PLTIS. Instead, DLNR's Land Division references the original EO number and a current snapshot of the EO (i.e. current acreage,

etc.) after any additions, withdrawals and amendments. Users are advised to contact the Land Division or the Managing Agency of such EO for further detail if necessary.”

- xii. DLNR states on its website describing PLTIS the following. Various State agencies, pursuant to respective provisions in the statutes, are empowered to own fee title of real property. However, ownership records obtained from the county tax offices may not indicate the specific State agency that holds title to the property, and in most cases simply lists `State of Hawaii` as the fee owner.”
- xiii. DLNR states on its website describing PLTIS the following. “There are many cases where two agencies have reported that they are the fee owner of a parcel. There are a few legitimate scenarios in which multiple agencies may indeed hold title to separate portions of a single parcel. However, in most cases, this is a discrepancy between agencies. Agencies should work to resolve these discrepancies going forward.”
- xiv. Some other issues identified, including but not limited to: parcels which have been described as under the 50% rule for mixed PLT and non PLT lands and it is not know exactly how many parcels are in this category, submerged lands which may be described by the adjacent land parcels and may not have a boundary or TMK assigned, descriptions of land transferred after 1959 as automatically not being PLT parcels, and other things. No audit and no independent third-party professional review have been conducted of the reporting to DLNR by the state and county agencies for the Act 178 Report. *See* <https://pltis.hawaii.gov/HomeAuthenticated/About>.

- d) DLNR is currently in the process of implementing technical computer upgrades to the PLTIS system. DLNR received legislative appropriation of \$900,000 to upgrade the system. The PLTWG supported DLNR’s request for this funding. DLNR invited OHA representatives to meet with Land Division IT staff to discuss these technical upgrades to PLTIS to improve its functionality and accuracy.

2. Other land inventories, information systems and databases.

- a) OHA's Kipuka Database (Kipuka) is currently being developed and is partially completed. It is a geographical information system (GIS) that utilizes the latest mapping technologies to provide a window into native Hawaiian land, culture and history. Kipuka links historic data sets to geographic locations reinforcing the concept of information embedded in the 'aina, encoded in the wahi inoa (place name). The foundation of Kipuka is the traditional land system, mokupuni divided into moku, ahupua'a, ili and kuleana. A sense of "place" was a foundational aspect of traditional kanaka maoli (Native Hawaiian) identity.
- b) OHA's Papakilo Database is the ongoing development of a cutting edge and comprehensive "Database of Databases" consisting of varied collections of data pertaining to historically and culturally significant places, events, and documents in Hawai'i's history. This online repository of data will greatly increase OHA's ability to preserve and perpetuate cultural and historical information and practices, thus providing an invaluable resource to educate other regulatory agencies, OHA's Native Hawaiian beneficiaries, and the general public. Currently, the Papakilo Database contains approx. 1.2 million records representing 70 collections from 18 partnering organizations.
- c) See also, *1961 Inventory of Public Lands, Hawai'i Department of Land and Natural Resources. *1961 State land inventory: island of Kauai by Hawaii. Department of Accounting and General Services. Survey Division. Hawaii. Department of Land and Natural Resources *1961 State land inventory: island of Maui by Hawaii. Department of Accounting and General Services. Survey Division.; Hawaii. Department of Land and Natural Resources. *1961 State land inventory: island of Hawaii by Department of Accounting and General Services. Survey Division; Hawaii. Department of Land and Natural Resources. See also, [Memorandum] C- 1: State completes first land inventory since 1948. Hawaii. Department of Land and Natural Resources. Planning Office. Available at UH Mānoa Hamilton Library-Hawaiian & Pacific.
- d) In 1981, DLNR completed an initial inventory, listing approximately 1,271,652 acres. DLNR explained that this inventory was not complete and also did not include lands under the jurisdiction of other state agencies. The Legislature then enacted Act 121 (SLH 1982) which provided "Section 1. The purpose of this Act is to provide funds (1) to complete the inventory of, (2) to study the numerous legal and fiscal issues relating to the use of and, (3) to

study the use and distribution of revenues from ceded lands.” In 1982, the Legislative Auditor was directed to complete the inventory of trust lands and to study the legal issues relating to trust land revenues. The Legislative Auditor’s 1986 final report, while not providing a complete inventory, detailed the numerous problems, such as survey and title search expenses, involved in compiling an accurate and comprehensive inventory.

- e) Act 329, Session Laws of Hawai‘i 1997, was passed which called for “the resolution of all outstanding issues between the executive and legislative branches and the office of Hawaiian affairs outside of the litigation process and which involves representatives of each.” “It is in the public interest that, during the period in which the state and the office of Hawaiian affairs are utilizing in good faith an established mechanism for the non-litigation resolution of outstanding issues and as a part of that mechanism: (A) An inventory of the public trust lands describing those lands with sufficient specificity be undertaken and completed; and (B) The office of Hawaiian affairs be assured an adequate level of funding with which to accomplish its goals. The Legislature appropriated funds to convert DLNR’s Land Division records into a database to assist in managing all public lands. The result was the State Land Information Management System (SLIMS), which became operational in 2000. SLIMS integrated information about state lands, including the inventory, into one system that identified property and tracked information such as lease renewal dates and lease receipts. SLIMS did not include all trust lands and that the trust status of some lands was not clearly delineated, SLIMS is an automated information system which integrates the accounts receivable, State land inventory, property management, Geographic Information System (GIS) and other related functions of the Land Division.
- f) Historical Land Inventories on reserve at the University of Hawai‘i Hamilton Library.
- g) Office of State Planning: Public Land Inventory (1990). It contains public lands inventory of all federal public lands set aside to the United States by acts of Congress, executive orders, and proclamations, sec 5(c) lands, concentrating on ceded lands.
- h) The U.S. Department of the Interior, through its Office of Native Hawaiian Relations (ONHR) and Bureau of Land Management (BLM) Cadastral Survey Program, with the cooperation and assistance of the State of Hawai‘i Department of Hawaiian Home Lands, is conducting a boundary survey of Hawaiian home lands, including the exterior boundaries and boundaries of inholdings. See <https://www.doi.gov/hawaiian/land-survey>

F. Topics Researched and Discussed Relating to Accounting Income and Proceeds from the Public Land Trust

1. Extent to which state agencies are reporting their income and proceeds to DLNR for its Act 178 Report

- a) A financial audit by independent professionals contracted by OHA of the reporting by state agencies to DLNR is required for the Act 178 Report for FY '016 uncovered numerous discrepancies, underreporting and failure to report in the agency reporting.

Responsibility for the accuracy of the financial data in the Act 178 Report rests with the reporting agencies. DLNR does not verify the accuracy of individual transactions and confirming the trust land status for individual parcel from which the financial data is reported. See Act 178 Report, submitted for FY '23, Methodology, p. 4.

- b) All state agencies are required to comply with Act 178 reporting requirements, including the University of Hawaii. All public land trust receipts must be accounted for, including those receipts that a department or agency believes may not be subject to the Office of Hawaiian affairs' pro rata share.

G. Reports on PLT Income and Proceeds

1. Most recent

- a) Financial Review of FY16 Report on Public Trust Land Receipts Reporting (N&K CPA's, Inc. for the fiscal year ended June 30, 2016) (published 2018), prepared for OHA.
- b) DLNR Report to the Thirty-Second State Legislature 2024 Regular Session Accounting of All Receipts From Lands Described In Section 5 (f) Of The Admission Act For Fiscal Year 2023, DLNR'

2. Earlier Reports

- a) A Report to the Office of Hawaiian Affairs on the Accuracy and Completeness of a Report by the Department of Land and Natural Resources to the Hawaii State Legislature on Public Trust Land Receipts for the Fiscal Year Ended June 30, 2012 (KMH LLP, October 2014)
- b) Office of Hawaiian Affairs, A Report on Ceded Lands, for Fiscal Year 2003 and 2004, Deloitte & Touche LLP, February 26, 2005.

- c) Office of Hawaiian Affairs, A Report on Ceded Lands, for Fiscal Year 1998 to 2002, Deloitte & Touche LLP, October 24, 2003.
- d) Office of Hawaiian Affairs, A Report on Ceded Lands, for the Period Year 1981 through 1991, Deloitte & Touche LLP, December 15, 1992.
- e) Office of Hawaiian Affairs, A Report on Ceded Lands, for the Period Year 1981 through 1989. Deloitte & Touche LLP, January 24, 1992.
- f) A Report on the Ceded Land Revenues for 1981 through 1989, Ernst & Young LLP, February 1991.
- g) Final Report on the Public Land Trust, A Report to the Legislature of the State of Hawai‘i, Office of the Legislature Auditor, December 1986.
- h) DLNR Act 178 Reports to the Legislature 2007 to 2023 Regular Sessions Accounting of All Receipts from Lands Described in Section 5 (F) of the Admission Act For Fiscal Year 2007-2024 (yearly).

H. PLTWG Recommendation

1. **Appropriation of at least \$1,000,000 in funds for hiring professional services to accomplish goals of Section 3(a) of Act 226 and to provide information.**

PHONE (808) 594-1888
WORKING GROUP MEMBERS
Sherry P. Broder, Esq.
Dawn N.S. Chang, Dept. of Land and Natural Resources
Ryan K.P. Kanaka'ole, Dept. of the Attorney General
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STATE OF HAWAII
OFFICE OF HAWAIIAN AFFAIRS
ACT 226 (SLH 2022) PUBLIC LAND TRUST WORKING GROUP

December 22, 2023



Aloha [REDACTED]

I. Introduction

The Public Land Trust Working Group was established by Act 226 (SLH 2022). Our specific statutory responsibilities are to:

- (1) Account for all ceded lands in the public land trust inventory;
- (2) Account for all income and proceeds from the public land trust; and
- (3) Subsequently determine the twenty per cent pro rata share of income and proceeds from the public land trust due annually to the office of Hawaiian affairs for the betterment of the conditions of Native Hawaiians.

At this time in the process, we are asking all state agencies that hold title to, maintain management control or otherwise use ceded lands, to provide information, data, documents and maps to ensure that they have completely and accurately identified and reported to the Department of Land and Natural Resources ("DLNR") the following: (1) all ceded land parcels for the purpose of an inventory and (2) all income and proceeds collected or received from the public land trust.

II. Legal Foundation

In 1978, the people of Hawai'i ratified constitutional amendments relating to the rights, claims, culture and language of Native Hawaiians proposed by the Constitutional Convention, including but not limited to article XII, sections 4, 5, and 6, of the Hawai'i State Constitution, which established the Office of Hawaiian Affairs ("OHA") and clarified its right to a pro rata share of the income and proceeds of the ceded lands.

Article XII, section 4 provides that the ceded lands "shall be held by the State as a public trust for native Hawaiians and the general public."

Article XII, Section 6 provides that “[t]he board of trustees of the Office of Hawaiian Affairs shall exercise power as provided by law: to manage and administer the proceeds from the sale or other disposition of the lands, natural resources, minerals and income derived from whatever sources for native Hawaiians and Hawaiians, including all income and proceeds from that pro rata portion of the trust referred to in section 4 of this article for native Hawaiians.”

Article XVI, section 7, of the Hawaiʻi State Constitution requires the State to enact legislation to comply with its trust obligations. “Any trust provisions which the Congress shall impose, upon the admission of this State, in respect of the lands patented to the State by the United States or the proceeds and income therefrom, shall be complied with by appropriate legislation” This section also protects the pro rata share due to OHA, among other things. “Such legislation shall not diminish or limit the benefits of native Hawaiians under Section 4 of Article XII.”

Act 273, Session Laws of Hawaiʻi 1980, enacted section 10-13.5, Hawaii Revised Statutes (“HRS”), to implement OHA’s constitutionally mandated pro rata share provided “Twenty per cent of all funds derived from the public land trust, described in section 10-3, shall be expended by the office, as defined in section 10-2, for the purposes of this chapter.”

III. Accounting

Act 178, Session Laws of Hawaiʻi 2006, requires all state agencies that use or manage public land trust lands to provide an accounting of all receipts from lands described in section 5(f) of the Admission Act for the prior fiscal year.

Section 5 of Act 178 requires that:

Not later than January 1 of each year, the department of land and natural resources, with the cooperation of the department of budget and finance and any other state department or agency that uses or manages public lands, shall provide an accounting of all receipts from lands described in section 5(f) of the Admission Act for the prior fiscal year. With respect to each receipt, the department of land and natural resources shall identify:

- (1) The total gross amount;
- (2) The amount transferred to the office of Hawaiian affairs;
- (3) The amount retained by the State;
- (4) The account or fund in which the amount specified in paragraph (3) was transferred or deposited;
- (5) The parcel of land subject to section 5(f) of the Admission Act that generated the receipt, whether by tax map key number, department of land and natural resources inventory number, or other recognizable description; and
- (6) The state department or agency that received the total gross amount identified in paragraph (1).

The accounting shall also indicate whether any parcel of land described in section 5(f) of the Admission Act was sold or exchanged in the prior fiscal year and, if so, the amount of consideration that the State received for the respective parcels.

Please describe any and all reviews or audits to determine if the income and proceeds or receipts reported to DLNR contain any inaccuracies.

If there are any omissions from the income and proceeds reported to DLNR for inclusion in its Accountings of All Receipts from Lands Described in Section 5 (f) of the Admission Act for Fiscal Year 2021 and Fiscal Year 2022, please provide all information required by Act 178, including but not limited to the source and amount of each omitted amount.

If the Report to the Office of Hawaiian Affairs on the Accuracy and Completeness of a report by the Department of Land and Natural Resources to the Hawai'i State Legislature on Public Land Trust Receipts for Fiscal Year ended June 30, 2016, by N&K CPAs, Inc. (2018) identified any gaps in reporting for this agency, please describe the steps taken to include the income and proceeds or receipts reported as a gap.

IV. Inventory

Act 54, Session Laws of Hawai'i 2011, Section 2 (b) describes the goals of the PLTIS. "The purpose of this Act is to facilitate the establishment of a comprehensive information system to inventory and maintain information about the lands of the public land trust described in section 5(f) of the Admission Act and article XII, section 4 of the Hawaii State Constitution."

Act 54, Section 1 is clear that the PLTIS is to be a "complete and accurate inventory of all lands." "The information system shall consist of a complete and accurate inventory of all lands in the public land trust to which state agencies hold title or over which they maintain management control." Section 2 (b).

Act 54, Section 2 (g) requires "All state and county agencies shall assist the department in facilitating the establishment of the public land trust information system and shall comply with any and all requests the department of land and natural resources may make for any information and services pertinent to the completion of the information system."

Act 54, Section 2 (c) requires the DLNR to consult with the state and county agencies to develop this comprehensive and complete and accurate inventory.

At minimum, the department of land and natural resources shall determine whether the following information relating to each parcel of land in the operating inventory would be useful:

- (1) The parcel's location by metes and bounds, tax map key number, or both;
- (2) The parcel's size rounded to the nearest acre;
- (3) The date the parcel was acquired;
- (4) If conveyed out of the public land trust, the date the parcel was conveyed;

- (5) Whether the parcel was acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88-233, or in exchange for a parcel of land acquired by the State pursuant to those laws;
- (6) Whether the parcel is a subdivided portion of a larger parcel acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88-233, or in exchange for a parcel of land acquired by the State pursuant to those laws;
- (7) Whether, the parcel or any portion of the parcel is ceded land, and the extent to which the parcel consists of ceded land;
- (8) The name of the state or county agency holding title to the parcel;
- (9) Whether the parcel has been set aside and the name of the state or county agency to which the parcel has been set aside;
- (10) The parcel's current state land use, state land classifications pursuant to section 172-10, HRS, and county zoning designations;
- (11) A description of all natural resources, including minerals and water, found on or appurtenant to the parcel;
- (12) A description of every easement, covenant, regulatory condition, or other benefit or servitude to which the parcel is entitled or subject; and
- (13) A description of all leases, uses, or other disposition to which the parcel has been put.

Please describe the information from the list of 13 above that were included in this agency information and data provided to DLNR to create and maintain the PLTIS.

Please describe any and all steps that are taken by this agency to verify your data and to determine if there are any inaccuracies in the PLTIS.

Please identify any current inaccuracies discovered in this agency information provided or otherwise available to the DLNR or now present in the PLTIS and include: (A) A description of how the inaccuracy will be corrected; and (B) Copies of all documents related to the correction of those inaccuracies.

Please describe any and all principles or guidelines utilized by this agency in its reporting. For instance, if a parcel is part ceded lands and part non-ceded lands, how does the agency determine whether it will be included as ceded lands.

Please confirm that all conservation district lands or preservation zoned lands which this agency holds title or over which it maintains management control were included in the reporting.

Please confirm that all Public Law 88-233 transferred since August 21, 1959 from the federal government to the state and to this agency was reported to DLNR and is included in the PLTIS.

V. Submerged lands

Submerged lands are included in the Public Land Trust. The Hawai'i State Constitution, Article XV, Section 1, describes the boundaries of the State of Hawai'i and provides a basis for an identification of submerged lands that should be included in the ceded lands inventory.

[t]he State of Hawaii shall consist of all the islands, together with their appurtenant reefs and territorial and archipelagic waters, included in the Territory of Hawaii on the date of enactment of the Admission Act, except the atoll known as Palmyra Island, together with its appurtenant reefs and territorial waters; but this State shall not be deemed to include the Midway Islands, Johnston Island, Sand Island (offshore from Johnston Island) or Kingman Reef, together with their appurtenant reefs and territorial waters." See also Admission Act, sections 2 and 5(a).

Please identify and describe any submerged lands within the jurisdiction or use of this agency and provide the information and data required by Act 54.

VI. Conclusion

This communication is without waiver of any and all rights, remedies, claims, or defenses of our any party. Nothing herein or responses hereto shall be construed to constitute an admission or waiver for any purposes.

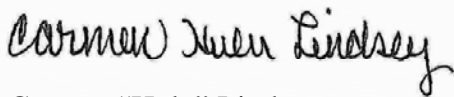
Please respond to the Public Land Trust Working Group within 45 days to:

State of Hawai'i - Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
c/o Chair Hulu Lindsey
560 N. Nimitz Hwy, Suite 200
Honolulu, HI 96817

Or via email at pltworkinggroup@oha.org.

Thank you for your prompt attention to this matter.

Sincerely,



Carmen "Hulu" Lindsey
Signing on behalf of the Public Land Trust Working Group

Agency/Attached Agency	FIRST NAME	LAST NAME
Department of Accounting and General Services	Keith	Regan
Department of the Attorney General	Anne	Lopez
Department of Budget and Finance	Luis	Salaveria
Department of Business, Economic Development and Tourism	James	Tokioka
Department of Commerce and Consumer Affairs	Nadine	Ando
Department of Education	Keith	Hayashi
Department of Defense	Kenneth	Hara
Department of Health	Kenneth	Fink
Department of Human Services	Cathy	Betts
Department of Land and Natural Resources	Dawn	Chang
Department of Law Enforcement	Jordan	Lowe
Department of Corrections and Rehabilitation	Tommy	Johnson
Department of Taxation	Gary	Suganuma
Department of Transportation	Edwin	Sniffen
University of Hawaii	David	Lassner
Hawai'i Department of Agriculture	Sharon	Hurd
Hawaiian Homes Commission	Kali	Watson
Department of Human Resources Development	Brenna	Hashimoto

***Those who responded are highlighted in yellow**

Attached Agency	FIRST NAME	LAST NAME
Access Hawai'i Committee	Douglas	Murdock
Building Code Council	Howard	Wiig
Campaign Spending Commission	Kristin	Izumi-Nitao
Hawai'i State Foundation on Culture and the Arts	Karen	Ewald
Hawai'i Enhanced 911 Board	Royce	Murakami
Information Privacy & Security Council	Douglas	Murdock
Office of Information Practices	Cheryl	Park
Procurement Policy Board	Lisa	Maruyama
State Procurement Office	Bonnie	Kahakui
Commission to Promote Uniform Legislation	Jill	Nagamine
Gun Violence and Violent Crimes Commission	Phillip	Higdon
Hawaii Correctional System Oversight Commission	Christin	Johnson
Law Enforcement Standards Board	Todd	Raybuck
Employees' Retirement System	Thomas	Williams
Hawai'i Employer-Union Benefits Trust Fund	Derek	Mizuno
Office of the Public Defender	James	Tabe
Agribusiness Development Corporation	Wendy	Gady
Stadium Authority	Ryan	Andrews
Hawai'i Community Development Authority	Craig	Nakamoto
Hawai'i Green Infrastructure Authority	Gwen	Yamamoto Lau
Hawai'i Housing Finance & Development Corporation	Dean	Minakami
Hawai'i Tourism Authority	Daniel	Nahoopi'i
Hawai'i Technology Development Corporation	Wayne	Inouye
Natural Energy Laboratory of Hawai'i Authority	Gregory	Barbour
Small Business Regulatory Review Board	Dori	Palcovich
Public Utilities Commission	Leodoloff "Leo"	Asuncion
Public Utilities Commission	Jodi	Endo Chai
Office of Veterans Services	Bruce	Oliveira
Hawai'i Teacher Standards Board	Felicia	Villalobos
Hawai'i Child Nutrition Programs	Sharlene	Wong
Executive Office on Early Learning	Yuuko	Arikawa-Cross
School Facilities Authority	Chad "Keone"	Farias
Hawai'i Health Systems Corporation	Edward	Chu
Executive Office on Aging	Caroline	Cadirao
Disability and Communications Access Board	Kirby	Shaw
Hawaii State Council on Developmental Disabilities	Daintry	Bartoldus
Office of Language Access	Aphirak	Bamrungruan
Hawai'i Labor Relations Board	Marcus	Oshiro
Hawai'i Civil Rights Commission	Marcus	Kawatachi
Labor and Industrial Relations Appeals Board	Damien	Elefante
Hawai'i Retirement Savings Board	Luis	Salaveria
Hawai'i Retirement Savings Board	Jade	Butay
Office of Community Services	Jovanie	Dela Cruz

State Fire Council	Kazuo	Todd
Workforce Development Council	Ken	Loui
Hoisting Machine Operators Advisory Board	John	Mihlbauer
Aha Moku Advisory Committee	Leimana	DaMate
Kaho'olawe Island Reserve Commission	Michael	Nahoopii
Mauna Kea Stewardship and Oversight Authority	John	Komeiji
Correctional Industries Advisory Committee	Tommy	Johnson
Corrections Population Management Commission	Tommy	Johnson
Hawai'i Paroling Authority	Edmund	Hyun
Board of Review	Glenn	Sakuda
Council on Revenue	Kurt	Kawafuchi
O'ahu Metropolitan Planning Organization	Mark	Garritty
The Research Corporation of the University of Hawaii	Leonard	Gouveia
Crime Victim Compensation Commission	Pamela	Ferguson-Brey
Commission on Fatherhood	Jeff	Esmond



JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LIEUTENANT GOVERNOR

LUIS P. SALAVERIA
DIRECTOR

SABRINA NASIR
DEPUTY DIRECTOR

EMPLOYEES' RETIREMENT SYSTEM
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND
OFFICE OF THE PUBLIC DEFENDER

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
Ka 'Oihana Mālama Mo'ohelu a Kālā
P.O. BOX 150
HONOLULU, HAWAII 96810-0150

ADMINISTRATIVE AND RESEARCH OFFICE
BUDGET, PROGRAM PLANNING AND MANAGEMENT DIVISION
FINANCIAL ADMINISTRATION DIVISION
OFFICE OF FEDERAL AWARDS MANAGEMENT

January 25, 2024

TO: Public Lands Trust Working Group

FROM: Luis P. Salaveria
Director of Finance

SUBJECT Department of Budget and Finance's Response to an Inquiry from the
Public Land Trust Working Group (PLTWG)

In response to the memorandum from the PLTWG that was dated January 9, 2024, the Department of Budget and Finance does not hold title, maintain management control, or otherwise use ceded lands and therefore submits a negative response as it pertains to this inquiry.

Sincerely,

LUIS P. SALAVERIA
Director of Finance

From: [Michael R. Wun](#)
To: [PLT Working Group](#)
Cc: [Nadine Y. Ando](#); [Dean I. Hazama](#); [Karyn T. Takahashi](#); [Terry K. Akasaka-Toyama](#)
Subject: 1-9-24 OHA Ceded Lands Request
Date: Thursday, January 11, 2024 11:18:55 AM

Hello,

The Department of Commerce and Consumer Affairs has no ceded land parcels nor incomes or proceeds collected or received from the public land trust.

Thank you,

Michael

From: [Rich Kiyabu](#)
To: [PLT Working Group](#)
Cc: [Roy Ikeda](#)
Subject: Hawaii State Department of Education - Ceded Lands in the Public Land Trust Inventory
Date: Tuesday, April 30, 2024 4:33:46 PM
Attachments: [02 Hawaii State Department of Education, Act 178 Report FY 2023.pdf](#)
[03 Report to the Office of Hawaiian Affairs, by N&K as of June 30, 2016.pdf](#)

Aloha Amber and the Public Land Trust Working Group,

Thank you very much for taking my call today. This message is in response to your letter dated January 9, 2024 requesting the Hawaii State Department of Education's (Department) account for all ceded lands in the public land trust inventory. We appreciate the Public Land Trust Working Group's permission to extend the Department's response to provide inventory data for a Public Land Trust Information System through May 14, 2024. Our office is in the process of cross referencing and verifying public land trust inventory information.

At this time, we wish to provide a response regarding the Department's accounting of income and proceeds collected or received from the public land trust during fiscal year 2023 (July 2022 through June 2023).

Accounting

Per the Department's Accounting Section, all receipts from lands described in section 5(f) of the Admission Act for the prior fiscal year are listed in the attached PDF file titled, "Hawaii State Department of Education, Act 178 Report FY 2023."

1. Please describe any and all reviews or audits to determine if the income and proceeds or receipts reported to DLNR contain any inaccuracies.

[For the Hawaii State Department of Education, none to our knowledge, except for the Report to the Office of Hawaiian Affairs on the Accuracy and Completeness of a report by the Department of Land and Natural Resources to the Hawaii State Legislature on Public Land Trust Receipts for Fiscal Year ended June 30, 2016, by N&K CPAs, Inc.](#)

[NOTE: The DEPARTMENT's Accounting Section cannot provide a response for the State Libraries and Public Charter Schools.](#)

2. If there are any omissions from the income and proceeds reported to DLNR for inclusion in its Accountings of All Receipts from Lands Described in Section 5 (f) of the Admission Act for Fiscal Year 2021 and Fiscal Year 2022, please provide all information required by Act 178, including but not limited to the source and amount of each omitted amount.

[None to the DEPARTMENT's knowledge.](#)

3. If the Report to the Office of Hawaiian Affairs on the Accuracy and Completeness of a report by the Department of Land and Natural Resources to the Hawaii State Legislature on Public Land Trust Receipts for Fiscal Year ended June 30, 2016, by N&K CPAs, Inc. (2018) identified any gaps in reporting for this agency, please

describe the steps taken to include the income and proceeds or receipts reported as a gap.

The attached N&K Report to Office of Hawaiian Affairs cited reporting gaps for (a) Honokaa Teacher Cottage Site, estimated to be \$25,200 for Public Land Trust Receipts and (b) Lahainaluna Sale of Agricultural Products, estimated to be \$1,664 for Public Land Trust Receipts. No steps have been taken to address these gaps.

NOTE: The DEPARTMENT's Accounting Section cannot provide a response for the State Libraries and Public Charter Schools.

Inventory

Per Act 54, Section 1, an inventory of all lands in the public land trust to which state agencies hold title or maintain management control is forthcoming. The Department's Office of Facilities and Operations, Facilities Development Branch, Planning Section, has compiled land trust data and is corresponding with the Department of Land and Natural Resources to research accuracy of the inventory database.

1. Inventory data shall include: tax map key number, acreage, acquisition pursuant to section 5(b) or 5(e) of the Admission Act, exchange, and agency holding title to the parcel.
2. The Department's inventory consists records from the Planning Sections files and land databases. We are currently reviewing the inventory data and consulting with the Department of Land and Natural Resources to determine whether data is current or requires updates.
3. As of May 30, 2024, inventory inaccuracies requiring updates consist of tax map key numbers, total acreage, changes so some school names, and possibly updates to some executive orders.

Inaccuracies were discovered upon comparing internal databases. We are in the process of working with the Department of Land and Natural Resources to identify inaccuracies and make corrections.

4. Please describe any and all principles or guidelines utilized by this agency in its reporting. For instance, if a parcel is part ceded lands and part non-ceded lands, how does the agency determine whether it will be included as ceded lands.

Records for title status of lands acquired under the Admissions Act are being examined.

5. Please confirm that all conservation district lands or preservation zoned lands which this agency holds title or over which it maintains management control were included in the reporting.

This item is being researched.

6. Please confirm that all Public Law 88-233 transferred since August 21, 1959 from the federal government to the state and to this agency was reported to DLNR and is included in the PLTIS.

This item is being researched.

Submerged Lands

To the best of my knowledge, the Department does not hold title, control, or manage submerged lands; however, this item is being researched.

Please let me know if you have any questions.

Sincerely,

Richard N. Kiyabu
Work Program Specialist
Hawai'i State Department of Education
Facilities Development Branch
3633 Wai'ālae Ave.
Honolulu, HI 96816
Tel (808) 784-5062
FAX (808) 733-2100

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Title of Report: **ACT 178 Report for FY 2023 (July 2022 - June 2023)**
 Agency: **Department of Education**
 Report as of: **Report prepared September 2023**
 Contact Person Name: **Land Data - Tracy Okumura, General Professional / Financial Data - Trisha Kaneshiro, Fiscal Specialist**
 Contact Person Email: **tracy.okumura@k12.hi.us / trisha.kaneshiro@k12.hi.us**
 Contact Person Phone: **(808) 784-5069 / (808) 784-6300**

Type	Tax Map Key	Other ID	Trust Land Status	Fund	Year	propriet	Document No.	Name	Amount Not Transferred to OHA	Amount Transferred to OHA	Gross Receipt
Use of School Facilities (regular)		100 - AINA HAINA ELEM		S	23	325	Various	Various	10,039.44	297.71	10,337.15
Use of School Facilities (regular)		101 - ALA WAI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		102 - ALIOLANI ELEM		S	23	325	Various	Various	9,089.93	269.55	9,359.48
Use of School Facilities (regular)		103 - ANUENUE-HAWAIIAN IMMERSION		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		104 - KE'ELIKOLANI MIDDLE		S	23	325	Various	Various	2,506.57	74.33	2,580.90
Use of School Facilities (regular)		105 - DOLE MIDDLE		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		106 - FARRINGTON HIGH		S	23	325	Various	Various	17,717.80	525.40	18,243.20
Use of School Facilities (regular)		107 - FERN ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		108 - HAHAIONE ELEM		S	23	325	Various	Various	10,147.34	300.91	10,448.25
Use of School Facilities (regular)		109 - HOKULANI ELEM		S	23	325	Various	Various	7,467.69	221.45	7,689.14
Use of School Facilities (regular)		110 - JARRETT MIDDLE		S	23	325	Various	Various	150.54	4.46	155.00
Use of School Facilities (regular)		111 - JEFFERSON ELEM		S	23	325	Various	Various	6,167.46	182.89	6,350.35
Use of School Facilities (regular)		112 - KAAHUMANU ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		113 - KAEWAI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		114 - KAHALA ELEM		S	23	325	Various	Various	9,209.19	273.09	9,482.28
Use of School Facilities (regular)		115 - KAIMUKI HIGH		S	23	325	Various	Various	15,006.30	445.00	15,451.30
Use of School Facilities (regular)		116 - KAIMUKI MIDDLE		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		117 - KAIULANI ELEM		S	23	325	Various	Various	64.10	1.90	66.00
Use of School Facilities (regular)		118 - KALAKAUA MIDDLE		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		119 - KALANI HIGH		S	23	325	Various	Various	6,817.82	202.18	7,020.00
Use of School Facilities (regular)		120 - KALIHI ELEM		S	23	325	Various	Various	7.77	0.23	8.00
Use of School Facilities (regular)		121 - KALIHI KAI ELEM		S	23	325	Various	Various	66.53	1.97	68.50
Use of School Facilities (regular)		122 - KALIHI-UKA ELEME		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		123 - KALIHI WAENA ELEM		S	23	325	Various	Various	77.70	2.30	80.00
Use of School Facilities (regular)		124 - KAPALAMA ELEM		S	23	325	Various	Various	43.70	1.30	45.00
Use of School Facilities (regular)		125 - KAULUWELA ELEM		S	23	325	Various	Various	1,243.14	36.86	1,280.00
Use of School Facilities (regular)		126 - KAWANANAKOA MIDDLE		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		127 - KOKO HEAD ELEM		S	23	325	Various	Various	16,605.70	492.43	17,098.13
Use of School Facilities (regular)		128 - KUHIO ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		129 - LANAKILA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		130 - LIHOLIHO ELEM		S	23	325	Various	Various	2,151.50	63.80	2,215.30
Use of School Facilities (regular)		131 - LIKELIKE ELEM		S	23	325	Various	Various	200.07	5.93	206.00
Use of School Facilities (regular)		132 - LILIUOKALANI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		133 - LINAPUNI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		134 - LINCOLN ELEM		S	23	325	Various	Various	1,041.57	30.89	1,072.46
Use of School Facilities (regular)		135 - LUNALILO ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		136 - MAEMAE ELEM		S	23	325	Various	Various	6,498.06	192.69	6,690.75
Use of School Facilities (regular)		137 - MANOA ELEM		S	23	325	Various	Various	97.12	2.88	100.00
Use of School Facilities (regular)		138 - MCKINLEY HIGH		S	23	325	Various	Various	4,865.71	144.29	5,010.00
Use of School Facilities (regular)		139 - NIU VALLEY MIDDLE		S	23	325	Various	Various	567.86	16.84	584.70
Use of School Facilities (regular)		140 - NOELANI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		141 - NUUANU ELEM		S	23	325	Various	Various	2,519.20	74.70	2,593.90
Use of School Facilities (regular)		142 - PALOLO ELEM		S	23	325	Various	Various	1,101.34	32.66	1,134.00
Use of School Facilities (regular)		143 - PAUOA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		145 - PUUHALE ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		146 - ROOSEVELT HIGH		S	23	325	Various	Various	3,543.37	105.08	3,648.45
Use of School Facilities (regular)		147 - ROYAL ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		148 - STEVENSON MIDDLE		S	23	325	Various	Various	2,643.58	78.39	2,721.97
Use of School Facilities (regular)		150 - WAIKIKI ELEM		S	23	325	Various	Various	7,302.51	216.55	7,519.06
Use of School Facilities (regular)		152 - WASHINGTON MIDDLE		S	23	325	Various	Various	1,501.18	44.52	1,545.70
Use of School Facilities (regular)		153 - WILSON ELEM		S	23	325	Various	Various	5,952.10	176.50	6,128.60
Use of School Facilities (regular)		154 - KAISER HIGH		S	23	325	Various	Various	530.47	15.73	546.20
Use of School Facilities (regular)		155 - KAMILOIKI ELEM		S	23	325	Various	Various	912.93	27.07	940.00
Use of School Facilities (regular)		470 - HAWAII SCHOOL FOR THE DEAF /		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		200 - AIEA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		201 - AIEA INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		202 - AIEA HIGH		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		203 - ALIAMANU ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		204 - ALIAMANU MIDDLE		S	23	325	Various	Various	354.38	13.62	368.00
Use of School Facilities (regular)		206 - HALEIWA ELEM		S	23	325	Various	Various	52.97	2.04	55.00
Use of School Facilities (regular)		207 - HALE KULA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		208 - HELEMANO ELEM		S	23	325	Various	Various	90.52	3.48	94.00
Use of School Facilities (regular)		210 - ILIAHI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		211 - KAALA ELEM		S	23	325	Various	Various	318.75	12.25	331.00
Use of School Facilities (regular)		212 - KIPAPA ELEM		S	23	325	Various	Various	4,416.33	169.68	4,586.01
Use of School Facilities (regular)		214 - LEILEHUA HIGH		S	23	325	Various	Various	891.74	34.26	926.00
Use of School Facilities (regular)		215 - MAKALAPA ELEM		S	23	325	Various	Various	186.34	7.16	193.50
Use of School Facilities (regular)		216 - MILILANI HIGH		S	23	325	Various	Various	1,116.12	42.88	1,159.00

Title of Report: **ACT 178 Report for FY 2023 (July 2022 - June 2023)**
 Agency: **Department of Education**
 Report as of: **Report prepared September 2023**
 Contact Person Name: **Land Data - Tracy Okumura, General Professional / Financial Data - Trisha Kaneshiro, Fiscal Specialist**
 Contact Person Email: **tracy.okumura@k12.hi.us / trisha.kaneshiro@k12.hi.us**
 Contact Person Phone: **(808) 784-5069 / (808) 784-6300**

Type	Tax Map Key	Other ID	Trust Land Status	Fund	Year	proprietor	Document No.	Name	Amount Not Transferred to OHA	Amount Transferred to OHA	Gross Receipt
Use of School Facilities (regular)		217 - MOANALUA ELEM		S	23	325	Various	Various	4,942.11	189.88	5,131.99
Use of School Facilities (regular)		218 - MOANALUA HIGH		S	23	325	Various	Various	17,647.45	678.04	18,325.49
Use of School Facilities (regular)		219 - MOANALUA MIDDLE		S	23	325	Various	Various	3,441.78	132.24	3,574.02
Use of School Facilities (regular)		220 - MOKULELE ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		221 - NIMITZ ELEM		S	23	325	Various	Various	39.46	1.52	40.98
Use of School Facilities (regular)		222 - PEARL HARBOR ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		223 - PEARL HARBOR KAI ELEM		S	23	325	Various	Various	106.47	4.09	110.56
Use of School Facilities (regular)		224 - RADFORD HIGH		S	23	325	Various	Various	46.22	1.78	48.00
Use of School Facilities (regular)		225 - RED HILL ELEM		S	23	325	Various	Various	1,159.45	44.55	1,204.00
Use of School Facilities (regular)		226 - SOLOMON ELEMENTARY SCHOOL		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		227 - SCOTT ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		228 - SHAFTER ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		229 - WAHIAWA ELEM		S	23	325	Various	Various	79.22	3.04	82.26
Use of School Facilities (regular)		230 - WAHIAWA MIDDLE		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		231 - WAIALUA ELEM		S	23	325	Various	Various	8,939.00	343.45	9,282.45
Use of School Facilities (regular)		232 - WAIALUA HIGH & INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		233 - WAIMALU ELEM		S	23	325	Various	Various	1,751.84	67.31	1,819.15
Use of School Facilities (regular)		234 - MILILANI-WAENA ELEM		S	23	325	Various	Various	736.70	28.31	765.00
Use of School Facilities (regular)		235 - WEBLING ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		237 - WHEELER MIDDLE		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		238 - MILILANI MIDDLE		S	23	325	Various	Various	471.50	18.12	489.62
Use of School Facilities (regular)		239 - SALT LAKE ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		240 - MILILANI IKE ELEM		S	23	325	Various	Various	4,815.00	185.00	5,000.00
Use of School Facilities (regular)		241 - MILILANI MAUKA ELEM		S	23	325	Various	Various	2,494.65	95.85	2,590.50
Use of School Facilities (regular)		242 - MILILANI UKA ELEM		S	23	325	Various	Various	416.02	15.98	432.00
Use of School Facilities (regular)		243 - PEARL RIDGE ELEM		S	23	325	Various	Various	9,905.02	380.57	10,285.59
Use of School Facilities (regular)		250 - AHRENS ELEM		S	23	325	Various	Various	935.24	50.26	985.50
Use of School Facilities (regular)		251 - BARBERS POINT ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		252 - CAMPBELL HIGH		S	23	325	Various	Various	688.20	36.98	725.18
Use of School Facilities (regular)		253 - EWA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		254 - EWA BEACH ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		255 - HIGHLANDS INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		256 - IROQUOIS POINT ELEM		S	23	325	Various	Various	56.94	3.06	60.00
Use of School Facilities (regular)		257 - MAILI ELEM		S	23	325	Various	Various	102.49	5.51	108.00
Use of School Facilities (regular)		258 - MAKAHA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		259 - MAKAKILO ELEM		S	23	325	Various	Various	3,538.82	190.18	3,729.00
Use of School Facilities (regular)		260 - MANANA ELEM		S	23	325	Various	Various	7,730.93	415.47	8,146.40
Use of School Facilities (regular)		261 - NANAIAKAPONO ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		262 - NANAKULI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		263 - NANAKULI HIGH & INTER		S	23	325	Various	Various	5,253.46	282.33	5,535.79
Use of School Facilities (regular)		264 - PALISADES ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		265 - PEARL CITY ELEM		S	23	325	Various	Various	2,186.69	117.51	2,304.20
Use of School Facilities (regular)		266 - PEARL CITY HIGH		S	23	325	Various	Various	15,827.42	850.58	16,678.00
Use of School Facilities (regular)		267 - PEARL CITY HIGHLANDS ELEM		S	23	325	Various	Various	3,684.02	197.98	3,882.00
Use of School Facilities (regular)		268 - LEHUA ELEM		S	23	325	Various	Various	1,260.27	67.73	1,328.00
Use of School Facilities (regular)		269 - POHAKEA ELEM		S	23	325	Various	Various	20.88	1.12	22.00
Use of School Facilities (regular)		270 - WAIANAE ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		271 - LEIHOKU ELEM		S	23	325	Various	Various	1,637.31	87.99	1,725.30
Use of School Facilities (regular)		272 - WAIANAE HIGH		S	23	325	Various	Various	595.02	31.98	627.00
Use of School Facilities (regular)		273 - WAIANAE INTER		S	23	325	Various	Various	1,383.88	74.37	1,458.25
Use of School Facilities (regular)		274 - WAIPAHU ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		276 - HONOWAI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		277 - WAIPAHU HIGH		S	23	325	Various	Various	782.93	42.08	825.00
Use of School Facilities (regular)		278 - WAIPAHU INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		279 - ILIMA INTER		S	23	325	Various	Various	2,338.34	125.66	2,464.00
Use of School Facilities (regular)		280 - HOLOMUA ELEM		S	23	325	Various	Various	136.66	7.34	144.00
Use of School Facilities (regular)		281 - KAIMILOA ELEM		S	23	325	Various	Various	151.84	8.16	160.00
Use of School Facilities (regular)		282 - KAPOLEI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		283 - KANOELANI ELEM		S	23	325	Various	Various	892.06	47.94	940.00
Use of School Facilities (regular)		285 - MOMILANI ELEM		S	23	325	Various	Various	920.72	49.48	970.20
Use of School Facilities (regular)		286 - MAUKA LANI ELEM		S	23	325	Various	Various	3,525.54	189.47	3,715.00
Use of School Facilities (regular)		287 - KALEIOPUU ELEM		S	23	325	Various	Various	322.14	17.31	339.45
Use of School Facilities (regular)		288 - WAI'AU ELEM		S	23	325	Various	Various	5,303.01	284.99	5,588.00
Use of School Facilities (regular)		290 - WAIKELE ELEM		S	23	325	Various	Various	256.23	13.77	270.00
Use of School Facilities (regular)		291 - KAPOLEI MIDDLE		S	23	325	Various	Various	2,713.67	145.83	2,859.50
Use of School Facilities (regular)		292 - KAPOLEI HIGH		S	23	325	Various	Various	3,472.87	186.63	3,659.50
Use of School Facilities (regular)		293 - HO'OKELE ELEM		S	23	325	Various	Various	-	-	-

Title of Report: **ACT 178 Report for FY 2023 (July 2022 - June 2023)**
Agency: **Department of Education**
Report as of: **Report prepared September 2023**
Contact Person Name: **Land Data - Tracy Okumura, General Professional / Financial Data - Trisha Kaneshiro, Fiscal Specialist**
Contact Person Email: **tracy.okumura@k12.hi.us / trisha.kaneshiro@k12.hi.us**
Contact Person Phone: **(808) 784-5069 / (808) 784-6300**

Type	Tax Map Key	Other ID	Trust Land Status	Fund	Year	proprietor	Document No.	Name	Amount Not Transferred to OHA	Amount Transferred to OHA	Gross Receipt
Use of School Facilities (regular)		294 - KEONEULA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		296 - EWA MAKAI MIDDLE		S	23	325	Various	Various	1,102.20	59.23	1,161.43
Use of School Facilities (regular)		297 - HONOLULU MIDDLE		S	23	325	Various	Various	17,802.29	956.71	18,759.00
Use of School Facilities (regular)		300 - AIKAHI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		301 - CASTLE HIGH		S	23	325	Various	Various	3,935.30	230.80	4,166.10
Use of School Facilities (regular)		302 - ENCHANTED LAKE ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		303 - HAUULA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		304 - HEEIA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		305 - KAAAWA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		306 - KAHALUU ELEM		S	23	325	Various	Various	59.51	3.49	63.00
Use of School Facilities (regular)		307 - KAHUKU HIGH & INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		308 - KAILUA ELEM		S	23	325	Various	Various	387.99	22.76	410.75
Use of School Facilities (regular)		309 - KAILUA HIGH		S	23	325	Various	Various	8,745.11	512.89	9,258.00
Use of School Facilities (regular)		310 - KAILUA INTER		S	23	325	Various	Various	3,719.36	218.14	3,937.50
Use of School Facilities (regular)		311 - KAINALU ELEM		S	23	325	Various	Various	7,520.07	441.05	7,961.12
Use of School Facilities (regular)		312 - KALAHEO HIGH		S	23	325	Various	Various	2,715.25	159.25	2,874.50
Use of School Facilities (regular)		313 - KANEOHE ELEM		S	23	325	Various	Various	8,208.46	481.42	8,689.88
Use of School Facilities (regular)		314 - PUOHALA ELEM		S	23	325	Various	Various	11,091.49	650.51	11,742.00
Use of School Facilities (regular)		315 - KAPUNAHALA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		317 - KEOLU ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		318 - KING INTER		S	23	325	Various	Various	2,359.61	138.39	2,498.00
Use of School Facilities (regular)		319 - LAIE ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		321 - MAUNAWILI ELEM		S	23	325	Various	Various	3,472.88	203.68	3,676.56
Use of School Facilities (regular)		322 - MOKAPU ELEM		S	23	325	Various	Various	425.07	24.93	450.00
Use of School Facilities (regular)		323 - PARKER ELEM		S	23	325	Various	Various	13.22	0.78	14.00
Use of School Facilities (regular)		324 - POPE ELEM		S	23	325	Various	Various	622.49	36.51	659.00
Use of School Facilities (regular)		325 - SUNSET BEACH ELEM		S	23	325	Various	Various	652.25	38.25	690.50
Use of School Facilities (regular)		326 - WAIHAOLE ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		327 - WAIMANALO ELEM & INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		330 - KAELEPULU ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		331 - KAHUKU ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		335 - AHUIMANU ELEM		S	23	325	Various	Various	409.96	24.04	434.00
Use of School Facilities (regular)		475 - OLOMANA SCHOOL		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		351 - DE SILVA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		352 - HAAHEO ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		353 - KEAAU ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		354 - KEAAU HIGH		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		355 - HILO HIGH		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		356 - HILO INTER		S	23	325	Various	Various	279.05	32.95	312.00
Use of School Facilities (regular)		358 - HOLUALOA ELEM		S	23	325	Various	Various	302.31	35.69	338.00
Use of School Facilities (regular)		359 - HONAUNAU ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		360 - HONOKAA HIGH & INTER		S	23	325	Various	Various	614.45	72.55	687.00
Use of School Facilities (regular)		361 - HONOKAA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		363 - HOOKENA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		365 - KALANIANA'OLE ELEM & INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		366 - KOHALA MIDDLE		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		367 - KAPIOLANI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		368 - KAU HIGH & PAHALA ELEME		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		369 - KAUMANA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		370 - KEAAU MIDDLE		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		371 - KAHAKAI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		372 - KEAUKAHA ELEM		S	23	325	Various	Various	150.26	17.74	168.00
Use of School Facilities (regular)		373 - KOHALA HIGH		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		374 - KONAWAENA HIGH		S	23	325	Various	Various	151.15	17.85	169.00
Use of School Facilities (regular)		375 - KONAWAENA ELEM		S	23	325	Various	Various	579.57	68.43	648.00
Use of School Facilities (regular)		376 - KONAWAENA MIDDLE		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		379 - MOUNTAIN VIEW ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		380 - NAALEHU ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		384 - WAIAKEA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		382 - PAAUILO ELEM & INTER		S	23	325	Various	Various	777.01	91.74	868.75
Use of School Facilities (regular)		383 - PAHOA HIGH & INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		385 - WAIAKEA INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		386 - WAIAKEAWAENA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		387 - WAIMEA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		388 - KEALAKEHE ELEM		S	23	325	Various	Various	44.72	5.28	50.00
Use of School Facilities (regular)		389 - WAIAKEA HIGH		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		390 - KEALAKEHE INTER		S	23	325	Various	Various	-	-	-

Title of Report: **ACT 178 Report for FY 2023 (July 2022 - June 2023)**
Agency: **Department of Education**
Report as of: **Report prepared September 2023**
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Contact Person Email: **tracy.okumura@k12.hi.us / trisha.kaneshiro@k12.hi.us**
Contact Person Phone: **(808) 784-5069 / (808) 784-6300**

Type	Tax Map Key	Other ID	Trust Land Status	Fund	Year	propriet	Document No.	Name	Amount Not Transferred to OHA	Amount Transferred to OHA	Gross Receipt
Use of School Facilities (regular)		391 - KEONEPOKO ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		392 - KEALAKEHE HIGH		S	23	325	Various	Various	158.51	18.71	177.22
Use of School Facilities (regular)		393 - WAIKOLOA ELEM & MIDDLE		S	23	325	Various	Various	515.17	60.83	576.00
Use of School Facilities (regular)		395 - KOHALA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		400 - BALDWIN HIGH		S	23	325	Various	Various	355.00	25.00	380.00
Use of School Facilities (regular)		401 - HAIKU ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		402 - HANA HIGH & ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		404 - IAO INTER		S	23	325	Various	Various	10,155.31	715.28	10,870.59
Use of School Facilities (regular)		405 - KAHULUI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		406 - KAMEHAMEHA III ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		407 - KAUNAKAKAI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		409 - KIHEI ELEM		S	23	325	Various	Various	264.75	18.65	283.40
Use of School Facilities (regular)		410 - KILOHANA ELEM		S	23	325	Various	Various	709.99	50.01	760.00
Use of School Facilities (regular)		412 - KULA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		413 - LAHAINA INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		414 - LAHAINALUNA HIGH		S	23	325	Various	Various	1,987.16	139.96	2,127.12
Use of School Facilities (regular)		415 - LANAI HIGH & ELEM		S	23	325	Various	Various	2,602.43	183.30	2,785.73
Use of School Facilities (regular)		416 - LIHIKAI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		417 - MAKAWAO ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		418 - MAUI HIGH		S	23	325	Various	Various	4,499.62	316.93	4,816.55
Use of School Facilities (regular)		419 - MAUNALO A ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		420 - KALAMA INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		421 - MOLOKAI HIGH		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		422 - PAIA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		424 - WAIHEE ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		425 - WAILUKU ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		426 - PUKALANI ELEM		S	23	325	Various	Various	2,605.95	183.55	2,789.50
Use of School Facilities (regular)		428 - MAUI WAENA INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		429 - NAHIENAENA ELEM		S	23	325	Various	Various	8,488.84	597.91	9,086.75
Use of School Facilities (regular)		430 - LOKELANI INTER		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		431 - KAMALII ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		433 - POMAIKAI ELEM		S	23	325	Various	Various	4,533.37	319.31	4,852.68
Use of School Facilities (regular)		435 - KEKAULIKE HIGH		S	23	325	Various	Various	1,219.62	85.90	1,305.52
Use of School Facilities (regular)		436 - PUU KUKUI ELEM		S	23	325	Various	Various	2,150.53	151.47	2,302.00
Use of School Facilities (regular)		437 - KULANIHAKO'I HIGH		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		447 - KAPAA MIDDLE		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		448 - KAMAKAHELEI MIDDLE		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		451 - ELEELE ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		452 - HANA LEI ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		453 - KALAHEO ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		454 - KAPAA ELEM		S	23	325	Various	Various	37.35	4.65	42.00
Use of School Facilities (regular)		455 - KAPAA HIGH		S	23	325	Various	Various	9,271.69	1,155.31	10,427.00
Use of School Facilities (regular)		456 - KAUAI HIGH		S	23	325	Various	Various	1,159.52	144.48	1,304.00
Use of School Facilities (regular)		457 - KAUMUALII ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		459 - KILAUEA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		460 - KOLOA ELEM		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		462 - WAIMEA HIGH		S	23	325	Various	Various	-	-	-
Use of School Facilities (regular)		463 - WILCOX ELEM		S	23	325	Various	Various	397.47	49.53	447.00
Use of School Facilities (regular)		464 - WAIMEA CANYON MIDDLE		S	23	325	Various	Various	-	-	-
SUBTOTAL - Use of School Facilities (regular) - Schools									411,247.19	19,335.12	430,582.31
Use of School Facilities (regular)		480 - MCKINLEY CAMPUS CS		S	23	325	Various	Various	576.89	17.11	594.00
Use of School Facilities (regular)		485 - MAUI CAMPUS CS		S	23	325	Various	Various	-	-	-
SUBTOTAL - Use of School Facilities (regular) - Community Schools									576.89	17.11	594.00

Title of Report: **ACT 178 Report for FY 2023 (July 2022 - June 2023)**
 Agency: **Department of Education**
 Report as of: **Report prepared September 2023**
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Type	Tax Map Key	Other ID	Trust Land Status	Fund	Year	propriet	Document No.	Name	Amount Not Transferred to OHA	Amount Transferred to OHA	Gross Receipt
Use of School Facilities (regular)		036 - OCISS-STUDENT SUPPORT BRAN	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		533 - OCID-EXTENDED LEARNING BRAN	S	23	325		Various	Various	40,551.99	1,202.53	41,754.52
Use of School Facilities (regular)		917 - CA-FARRINGTON-KAISER-KALANI	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		919 - CA-KAIMUKI-MCKINLEY-ROOSEVE	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		921 - CA-AIEA-MOANALUA-RADFORD	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		922 - CA-LEILEHUA-MILILANI-WAIALUA	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		931 - CA-CAMPBELL-KAPOLEI	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		932 - CA-PEARL CITY-WAIPAHU	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		933 - CA-NANAKULI-WAIANAE	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		941 - CA-CASTLE-KAHUKU	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		942 - CA-KAILUA-KALAHEO	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		951 - CA-HILO-WAIAKEA	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		952 - CA-KAU-KEAAU-PAHOA	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		953 - CA-HAWAII-WEST	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		850 - NORTH HILO COMPLEX	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		961 - CA-BALDWIN-KEKAULIKE-MAUI	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		962 - CA-HANA-LAHAINALUNA-LANAI-MK	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		971 - CA-KAPAA-KAUAI-WAIMEA	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		710 - FACILITIES DEVELOPMENT BRAN	S	23	325		Various	Various	-	-	-
Use of School Facilities (regular)		711 - FACILITIES MAINTENANCE BRANC	S	23	325		Various	Various	97.00	2.88	99.88
SUBTOTAL - Use of School Facilities (regular) - District Offices & State Offices									40,648.99	1,205.41	41,854.40
Use of School Facilities (telecom)		917 - CA-FARRINGTON-KAISER-KALANI	S	23	325		Various	Various	15,733.37	466.56	16,199.93
Use of School Facilities (telecom)		919 - CA-KAIMUKI-MCKINLEY-ROOSEVE	S	23	325		Various	Various	-	-	-
Use of School Facilities (telecom)		921 - CA-AIEA-MOANALUA-RADFORD	S	23	325		Various	Various	18,544.14	712.50	19,256.64
Use of School Facilities (telecom)		922 - CA-LEILEHUA-MILILANI-WAIALUA	S	23	325		Various	Various	32,567.89	1,251.31	33,819.20
Use of School Facilities (telecom)		931 - CA-CAMPBELL-KAPOLEI	S	23	325		Various	Various	102,248.71	5,494.93	107,743.64
Use of School Facilities (telecom)		932 - CA-PEARL CITY-WAIPAHU	S	23	325		Various	Various	61,979.51	3,330.83	65,310.34
Use of School Facilities (telecom)		933 - CA-NANAKULI-WAIANAE	S	23	325		Various	Various	-	-	-
Use of School Facilities (telecom)		941 - CA-CASTLE-KAHUKU	S	23	325		Various	Various	17,533.98	1,028.35	18,562.33
Use of School Facilities (telecom)		942 - CA-KAILUA-KALAHEO	S	23	325		Various	Various	-	-	-
Use of School Facilities (telecom)		951 - CA-HILO-WAIAKEA	S	23	325		Various	Various	-	-	-
Use of School Facilities (telecom)		952 - CA-KAU-KEAAU-PAHOA	S	23	325		Various	Various	-	-	-
Use of School Facilities (telecom)		953 - CA-HAWAII-WEST	S	23	325		Various	Various	18,180.55	2,146.54	20,327.09
Use of School Facilities (telecom)		961 - CA-BALDWIN-KEKAULIKE-MAUI	S	23	325		Various	Various	-	-	-
Use of School Facilities (telecom)		962 - CA-HANA-LAHAINALUNA-LANAI-MK	S	23	325		Various	Various	-	-	-
Use of School Facilities (telecom)		971 - CA-KAPAA-KAUAI-WAIMEA	S	23	325		Various	Various	-	-	-
SUBTOTAL - Use of School Facilities (telecom)									266,788.16	14,431.02	281,219.17
GRAND TOTAL - Use of School Facilities									719,261.23	34,988.66	754,249.88

[1]

RECONCILIATION

	Comp. Date	Comp No.	Amount
FY2023 1Q - OHA Ceded Land Assessments Paid to B&F in FY 2023	10/12/22	JT0527	6,953.58
FY2023 2Q - OHA Ceded Land Assessments Paid to B&F in FY 2023	01/10/23	JT0997	8,386.56
FY2023 3Q - OHA Ceded Land Assessments Paid to B&F in FY 2023	04/11/23	JT1503	7,132.29
FY2023 4Q - OHA Ceded Land Assessments Paid to B&F in FY 2023	06/30/23	JT1952	12,516.23

TOTAL AMOUNT DUE TO OHA FOR FY 2023	[1]	34,988.66
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ADJUSTMENTS:

ADD: FY 2022 additional OHA Ceded Land Assessment Paid to B&F in FY 2023	10/13/22	JT0554	573.49
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NET PAYMENT ADJUSTMENT	573.49	--> see [NOTE]
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TOTAL OHA CEDED LAND PAYMENTS MADE TO B&F IN FY 2023	35,562.15
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[NOTE] - The \$573.49 difference between the FY 2023 ACT 178 Report and FY 2023 OHA ceded land payments to B&F is due to the timing of transferring payments. See report reconciliation for details.

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



STATE OF HAWAI'I
KA MOKU'ĀINA O HAWAI'I
DEPARTMENT OF DEFENSE
KA 'OIHANA PILI KAUA
OFFICE OF THE ADJUTANT GENERAL
3949 DIAMOND HEAD ROAD
HONOLULU, HAWAI'I 96816-4495

KENNETH S. HARA
MAJOR GENERAL
ADJUTANT GENERAL
KA 'AKUKANA KENELALA

STEPHEN F. LOGAN
BRIGADIER GENERAL
DEPUTY ADJUTANT GENERAL
KA HOPE 'AKUKANA KENELALA

February 23, 2024

State of Hawai'i Office of Hawaiian Affairs (OHA)
Public Land Trust (PLT) Working Group
c/o Chair Hulu Lindsey
560 N. Nimitz, Suite 200
Honolulu, HI 96817

Dear Carmen Lindsey,

This letter is in response to the Public Land Trust Working Group established by Act 226, SLH 2022, OHA's request dated January 9, 2024. The State Department of Defense (DOD) submits the required reporting below within the 45-day reporting period:

1. Account for all ceded lands in the public land trust inventory for the DOD
2. Account for all income and proceeds from the public land trust for DOD; and
3. Subsequently determine the twenty percent share of income and proceeds from the public land trust annually.

Please see the attached forms to support the annual report to OHA. There has been no acquisition of additional ceded land added or removed from the DOD inventory this past calendar year.

Please contact COL (Ret) Rusty Spray at 808-369-3458 or Rusty.Spray@hawaii.gov if there are any questions or additional information needed.

Sincerely,

KENNETH S. HARA
Major General
Hawaii National Guard
Adjutant General

State of Hawaii, Department of Defense Ceded Land Site Information											
Trust Land Status:											
5(a)	Land not owned by the Hawaiian Monarchy.										
5(b)	Ceded/Trust Land										
5(c)	Lands kept by the Federal Government (e.g. under Presidential Order) and used after Statehood.										
5(d)	Lands kept by the Federal Government (e.g. via Lease) - Ceded but not trust land.										
5(e)	Lands used by the Federal Government prior to Statehood but returned to the State within 5-years (ceded/trust land).										
						Date: 11/18/2013 (rev.11/30/2022)					
Island (Division)	Name	Address	TMK	HIARNG Site No.	PLTIS (*2) Check Trust Land Status	Acres	Land Document No.	Comment			
Oahu (HIARNG/HIEMA/HIENG)	Fort Ruger & Diamond Head	3949 Diamond Head Road, Hon. HI 96816	(1) 3-1-42: 006, 016, 018, 027, 040, & 041	15A20	5 (b) - Ceded/Trust Land	322.130	EO 1997/ EO 3688/ EO 4055	Land under joint control/management by DLNR & DOD excluding SCD Communication Facility Site (fomer link/repeater site, DLNR - DSP IATCS Center Site (Former FAA site), two (2) small properties outside the crater (0.0330 & 0.04) under DLNR-DSP Former Link/Repeater Site JFHQ, Readiness Center Not on HIARNG inventory. 100% State Funded			
	> Diamond Head Crater	3949 Diamond Head Road, Hon. HI 96816 - (HIARNG/DOD Properties)					EO 1997/EO 3688				
	- Battery 407th (HIARNG)	4202 Diamond Head Road, Hon. HI 96816 - (HIEMA Properties Only)	(1) 3-1-042: 006			303.190					
	- Birkimer EOC/ B303/ M-6 (HIEMA)		(1) 3-1-042: 016			0.290	EO 4055				
	- M-Tunnels (M0 - M5) and Battery Harlow (HIENG)		(1) 3-1-042: 018			10.468	EO 1997 / EO 1998				
	Oahu (HIEMA)		> SCD Communication Facility Site			(1) 3-1-042: 027	2.010		EO 1997 / EO 1998		
	Oahu (HIENG)		> JFHQ (Parking Lot & B90)			(1) 3-1-042: 040	5.200		EO 1997		
	Oahu (HIARNG)		> JFHQ (B306 & B306A)								
	Oahu (HIARNG)		> B300 & B300A			(1) 3-1-042: 041	0.972		EO 1997		
Oahu (HIENG)	> 22nd Ave. Parking Lot	3949 Diamond Head Road, Hon. HI 96816									
Oahu (HIARNG)					Acquired after 8/59 (Not Ceded Land)	3.000	EO 2768	Readiness Center.			
	Pearl City Armory	96-1210 Waihona Street, Pearl City, HI 96782	(1) 9-6-004: 020	15891	Federal Land (*2)	19.000	LIC DACA84-3-87-6	Owner per CCH Tax Office: USA			
	TS Waiawa Gulch (RTSM)	96-1230 Waihona Street, Pearl City, HI, 96782	(1) 9-6-004: 015	15993							
	TS Waiawa Gulch (UTES)	96-1176 Waihona Street, Pearl City, HI, 96782			Federal Land (*2)	147.000	LIC DACA84-3-01-28 (09-14-01); DACA84-3-03-0026 (05-19-03) & Amendments	Owner per CCH Tax Office: USA; LIC DACA84-3-01-28 (09-14-01) = 150 Acres. Supplemental Agreement No. 1 exempted 2.8926 Acres. Resultant Acreage = 147.1074 Acres: LIC DACA84-3-03-0026 (05-19-03). LIC DACA84-3-03-0035 executed for use of 2nd Floor in B91.			
	Kalaeloa	97-1227 Enterprise Street, Kapolei, HI 96707	(1) 9-1-013: 045, 050, 056 & 111	15001					10.900	DACA84-3-19-0189	Lot B Federal land
			(1) 9-1-013:046						Acquired after 8/59 (Not Ceded Land)	9.800	DOT-A-16-0004
	Bellows RTI	711 Tinker Road, Waimanalo, HI 96798-1906	(1) 4-1-015: 001	15805	Federal Land (*2)	48.000	LIC DACA84-3-00-26	Regional Training Institute			
	Wahiawa Armory & OMS#2	77-230 Kamehameha Hwy., Mililani, HI 96789-3920	(1) 7-6-001: 002	15A90	5(b) - Ceded/Trust Land	3.869	EO 1748	Readiness Center and OMS [EO#1748 (08-24-56) set aside 5.05 Acres.] NOTE: Unable to locate EO 2822 on PLTIS.			
	Wahiawa Park & Ride	Schofield Barracks, Wahiawa HI 96753-1057	(1) 7-6-001: 001	15A91	(*1)	6.465	LIC DACA84-3-79-19	Owner per CCH Tax Office: USA			
	Wheeler AASF 1	1935 Santos Dumont, Schofield Bks, HI 96786	(1) 7-7-001: 001	15A95	Federal Land (*2)	31.000	LIC DACA 84-3-95-18	Army Enclave			
	Wheeler B832	1971 Santos Dumont, Schofield Bks, HI 96786									
	Wheeler C-26 Hangar	1445 Santos Dumont, Schofield Bks, HI 96786									
	Stadium Mall SFRO	Suite # A-4, 4510 Salt Lake Blvd, Honolulu, HI 96818	(1) 9-9-076:007	15820	Commercial Property	0.000	Lease DACA84-5-13-112	Expired 30 Aug 2023 leasing 1000 sf from Stadium Partners			
					Sub-total	601.164					
	Oahu (PACAF/HIANG)	Wheeler AFB				Federal Land (*2)	2.000	169ACWS	HIANG Augmentation personnel support active duty units who in turn retain control of facilities and real estate agreements.		
Kaala AFS					Federal Land (*2)	5.100	169 ACWS				
					Sub-total	7.100					
Oahu (OVS)					5(b) - Ceded/Trust Land	122.500	EO 3523	Perpetual Easement (lod27870) to Hawaiian Memorial Park Cemetery (1.072 acres) and (lod28382) to Hawaiian Electric Co. Inc. (0.7779 acres).			
	Hawaii State Veterans Cemetery	45-349 Kamehameha Highway, Kaneohe, Hawaii 96744	(1) 4-5-033: 002		Sub-total	122.500					
Kauai (HIARNG)					5(b) - Ceded/Trust Land	5.379	EO 3300 & EO 2963	Readiness Center and OMS#5 [EO#3300 (10-17-85) set aside 3.162 Acres. EO#2963 (03-27-79) set aside 1.759 Acres. Total = 4.921 Acres.] *Revocable Permit w/ County (11-19-86) to utilize 1.74 Acres.			
	Hanapepe Armory	13-460 Kaumualii Hwy., Hanapepe, HI 96716	(4) 1-8-008: 029 & 078	15A05				LOD 27404 Perpetual Easement to Citizens Utilities Co. [EO#4529 (03-23-17) cancelled EO#1715 (12-15-55); EO#4530 (03-23-17) set aside land for County of Kauai.] Pending DLNR to signed Transfer document in order to remove from property in the DOD State Inventory.			
	Kapa'a Armory	4670 Kahau Road, Kapaa, HI 96746	(4) 4-5-015: 005	15A40	5(b) - Ceded/Trust Land	3.283	EO 1715				
					5(b) - Ceded/Trust Land	68.262	EO 1794	Firing Range [EO #1794 (220.11 Acres) - EO#2871 (19.269 Acres withdrawn) - EO#3022 (132.579 Acres withdrawn) = 68.262 Acres]			
	TS Kekaha WETS	(NO Listing)	(4) 1-2-002: 021	15A65	Sub-total	76.924					
Kauai (HIANG)								Navy Property. Host-Tenant Real Estate Agreement (HTREA) 6274294RP00028 between the Department of the Navy and Department of the Air Force and License DACA 84-3-00-02 between the Department of the Air Force and State of Hawaii, HIANG are both for indefinite terms.			
	PMRF, Barking Sands	1115 Nohili Road		BAAM	Federal Land (*2)	2.400	293 CBCS				
	PMRF, Barking Sands	1115 Nohili Road		BAAM	Federal Land (*2)	9.700	293 CBCS	Navy Property			
	Kokee AFS				Federal Land (*2)	8.500	150 ACWS				
					Sub-total	20.600					
Maui (HIARNG)					5(b) - Ceded/Trust Land	39.279	EO 3347	Firing Range			
	TS Ukumehame	(NO Listing)	(2) 4-8-002: 047	15A67							
	Puunene Armory	2701 Mokulele Hwy., Waimanalo, HI 96795	(2) 3-8-008: 001 (por)	15B10	5(a) - DOD State (Not Ceded Land)	30.000	EO 3909	Readiness Center. 11-16-13 HIARNG Comment: Confirmed at 30 acres. EO#3909 (03-02-02) set aside 30-Acres for DOD.]			
					Sub-total	69.279					
Molokai (HIARNG)	Kaunakakai Armory	220 Puali Place, Kaunakakai, HI, 96748	(2) 5-3-009: 007	15A50	State (Not Ceded Land)	2.517	EO 0765				
Hawaii (HIARNG)	Keaukaha Military Reserve (KMR)	1046 Leilani Street, Hilo, HI 96720	(3) 2-1-013: 010 & (3) 2-1-012: 003	15A10	5(b) - Ceded/Trust Land	509.170	EO 1562	Readiness Center, Training Site [EO#1562 (05-12-53) set aside land for KMR. EO#3730 (04-02-98) withdrew 5.510 Acres from EO#1562 for USA Mobile Comm. Center.]			
		(3) 2-1-013: 010	61.174								
		(3) 2-1-012: 003	442.486								
Hawaii (HIENG)	Kealakekua Armory	81-1032 Nani Kupuna Place, P.O. Box 9007, Kealakekua, HI 96750	(3) 8-1-002: 56	15A60	5(a) - DOD State (Not Ceded Land)	4.249	EO 1912				
					5(b) - Ceded/Trust Land	4.407	EO 1110	09-29-14: Not on HIARNG inventory. 100% State funded.			
	Volcano Cabin	(NO Listing)	(3) 1-9-013: 001		Sub-total	520.870					
Hawaii (HIARNG)					5(b) - Ceded/Trust Land	20.09	Renewal State Lease No. DOT-A-10-0006	DOT Lease for Space No. 006-102A, 102B, 102C , 105 134-000, 135-000, 136-000, 137-000, 138-000; Total Area = 875,480 SF = 20.09 Acres, lease expire 31 Oct 2040			
	Hilo AASF 2	1095 Kekuanaoa Street, Hilo, HI 96720	(3) 2-1-012: 009	15A12	Sub-total	20.090					
Total Acres (HIARNG)						1,290.55					
Total Acres (HIANG)						47.79					
Total Acres (HIEMA)						0.29					
Total Acres (OVS)						122.50					
TOTAL ACRES						1,461.13					

NOTE: (*1) DLNR's Public Land Trust Information System
(*2)) Federal Government Land - Assumed Ceded but not Trust Land

TDR No. T-23-901-G		T-23-907-G	G-23-116-G	S-24-217-G	Total Deposit	Name of Renters	Building Locations	TMK	Amount	Receipts subject to 20% OHA Fees	20% OHA Fees
304400	340.00	85.00			425.00	Eye Productions, NCIS	Fort Ruger, HIDOD, 22nd Ave. Parking Lot	Tax ID (1)3-1-042:041	425.00	425.00	85.00
304401	400.00	100.00			500.00	The ARC in Hawaii	22nd Ave. Parking Lot Rental	Tax ID (1)3-1-042:041	500.00	500.00	100.00
304928	1,320.00	330.00			1,650.00	Eye Productions, NCIS	Fort Ruger, HIDOD, 22nd Ave. Parking Lot	Tax ID (1)3-1-042:041	1,650.00	1,650.00	330.00
304929	400.00	100.00			500.00	The ARC in Hawaii	22nd Ave. Parking Lot Rental	Tax ID (1)3-1-042:041	500.00	500.00	100.00
305136	340.00	85.00			425.00	Eye Procutions, Inc. Magnum PI S5	Fort Ruger, HIDOD, 22nd Ave. Parking Lot	Tax ID (1)3-1-042:041	425.00	425.00	85.00
305137	640.00	160.00			800.00	Eye Productions, NCIS	Fort Ruger, HIDOD, 22nd Ave. Parking Lot	Tax ID (1)3-1-042:041	800.00	800.00	160.00
305137	3,400.00	850.00			4,250.00	Eye Productions, NCIS	Fort Ruger, HIDOD, Parking lot below HI-EMA and grass lot	Tax ID (1)3-1-042: 006	4,250.00	4,250.00	850.00
305258	440.00	110.00			550.00	Eye Procutions, Inc. Magnum PI S5	22nd Ave. Parking Lot Rental	Tax ID (1)3-1-042:041	550.00	550.00	110.00
305258	1,200.00	300.00			1,500.00	Eye Procutions, Inc. Magnum PI S5	Fort Ruger, HIDOD, Battery Harlow	Tax ID (1)3-1-042: 021	1,500.00	1,500.00	300.00
305522	400.00	100.00			500.00	The ARC in Hawaii	22nd Ave. Parking Lot Rental	Tax ID (1)3-1-042:041	500.00	500.00	100.00
305934	1,958.55	1,291.20	3,206.25		6,456.00	Halau Hula Ka Lehua Tuahine	15A10 KMR, Bldg 643, Room A101 (Assembly Hall) & A109 (Kitchen) - providing lodging for Hula Halau during the Merrie Monarch 2023 Hula Festival in Hilo	Tax ID (3) 2-1-012:003	6,456.00	6,456.00	1,291.20
305935	261.60	65.40			327.00	Australian Consulate Hawaii	Fort Ruger, Bldg 407 (HIARNG Site No. 15A20)	Tax ID (1)3-1-042: 006	327.00	327.00	65.40
305757	1,184.25	4,242.00	15,783.75		21,210.00	Hawaii County Civil Defense Agency	Keaukaha Military Reservation (KMR). Bldg 643-B, C105 & C108	Tax ID (3) 2-1-012:003	21,210.00	21,210.00	4,242.00
JAN - MAR 2023	12,284.40	7,818.60	18,990.00	-	39,093.00				39,093.00	39,093.00	7,818.60
306322	400.00	100.00			500.00	The ARC in Hawaii	22nd Ave. Parking Lot Rental	Tax ID (1)3-1-042:041	500.00	500.00	100.00
306322	1,820.00	455.00			2,275.00	Eye Productions, NCIS	Fort Ruger, HIDOD, 22nd Ave. Parking Lot	Tax ID (1)3-1-042:041	2,275.00	2,275.00	455.00
306580	472.01	298.63	722.50		1,493.14	Waimea HS (Project Grad 2023)	Hanapepe Readiness Center, Bldg 1, Assembly Hall (gym) - Site No. 15A05	Tax ID (4)1-8-008: 029	1,493.14	1,493.14	298.63
306581	340.00	85.00			425.00	Eye Procutions, Inc. Magnum PI S5	Fort Ruger, HIDOD, 22nd Ave. Parking Lot	Tax ID (1)3-1-042:041	425.00	425.00	85.00
306830	400.00	100.00			500.00	The ARC in Hawaii	22nd Ave. Parking Lot Rental	Tax ID (1)3-1-042:041	500.00	500.00	100.00
307603	400.00	100.00			500.00	The ARC in Hawaii	22nd Ave. Parking Lot Rental	Tax ID (1)3-1-042:041	500.00	500.00	100.00
307775	195.20	48.80			244.00	King Kamehameha Celebration Commission	Fort Ruger, Oahu, 22nd Ave. Parking Lot Rental	Tax ID (1)3-1-042:041	244.00	244.00	48.80
307776	5,554.65	4,299.60	11,643.75		21,498.00	Hawaii County Civil Defense Agency	Keaukaha Military Reservation (KMR). Bldg 643-B, C105 & C108	Tax ID (3) 2-1-012:003	21,498.00	21,498.00	4,299.60
APR - JUN 2023	9,581.86	5,487.03	12,366.25	-	27,435.14				27,435.14	27,435.14	5,487.03
300877	800.00	200.00			1,000.00	The ARC in Hawaii	22nd Ave. Parking Lot Rental	Tax ID (1)3-1-042:041	1,000.00	1,000.00	200.00
301143		101.40	10.96	394.64	507.00	Australian Consulate General Honolulu	Fort Ruger, Bldg 407 (HIARNG Site No. 15A20)	Tax ID (1)3-1-042:006	507.00	507.00	101.40
301422	400.00	100.00			500.00	The ARC in Hawaii	22nd Ave. Parking Lot Rental	Tax ID (1)3-1-042:041	500.00	500.00	100.00
JUL - SEP 2024	1,200.00	401.40	10.96	394.64	2,007.00	-	-		2,007.00	2,007.00	401.40
301986	400	100			500.00	NCIS	22nd Ave. Parking Lot Rental	Tax ID (1)3-1-042:041	500.00	500.00	100.00
102937	400	100			500.00	NCIS	23rd Ave. Parking Lot Rental	Tax ID (1)3-1-042:041	500.00	500.00	100.00
OCT - DEC 2023	800	200	0	0	1,000.00				1,000.00	1,000.00	200.00
2023 TOTAL REVENUE FROM DOD CEDED LAND					69,535.14			TOTAL PAYMENT TO OHA at 20% of REVENUE COLLECTED FROM CEDED PAND			13,907.03

State of Hawaii, Department of Defense Ceded Land Site Information for OHA		
Trust Land Status:		
5(a)	Land not owned by the Hawaiian Monarchy.	
5(b)	Ceded/Trust Land	
5(c)	Lands kept by the Federal Government (e.g. under Presidential Order) and used after Statehood.	
5(d)	Lands kept by the Federal Government (e.g. via Lease) - Ceded but not trust land.	
5(e)	Lands used by the Federal Government prior to Statehood but returned to the State within 5-years (ceded/trust land)	Date: 2/22/2024

Name	Address	(1) Parcel's Location TMK	Parcel's Size, Acres	(2) Parcel's Size, Acres (Rounded)	Land Document No.	(3) Date Parcel Acquired	(4) If conveyed out of the public land trust, Date Parcel was Conveyed	(5) Was parcel acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88-233, or in exchange for a parcel of land acquired by the State pursuant to those laws?	(6) Is the parcel a subdivided portion of a larger parcel acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88- 233, or in exchange for a parcel of land acquired by the State pursuant to those laws?	(7) Is parcel or any portion of the parcel ceded land, and the extent to which the parcel consists of ceded land?	(8) Name of state or county agency holding title to the parcel	(9) Has the parcel been set aside and name of state or county agency to which the parcel has been set aside?	(10) Parcel's current state land use, state land classifications pusuant to section 172-10, HRS, and county zoning designations	(11) Description of all natural resources, including minerals and water, found on or appurtenant to the parcel.	(12) Description of every easement, covenant, regulatory condition or other benefit or servitude to which the parcel is entitled or subject.	(13) Description of all leases, uses, or other disposition to which the parcel has been put.
Fort Ruger & Diamond Head	3949 Diamond Head Road, Hon. HI 96816	(1) 3-1-42: 006, 016, 018, 027, 040, & 041	322.130	322	EO 1997/ EO 3688/ EO 4055	EO 1997 - 4/9/1962 EO 3688 - 5/3/1996 EO 4055 - 6/24/2004	N/A	5(b)	N/A	100%	DLNR	State of Hawaii, Department of Defense	EO 1997 - For Public Purpose: Diamond Head Reservation; EO 3688 - For State Park Purpeos - Addition to Diamond Head State Monument; EO 4055 - For Public Purposes: Communication Facility	Heavily disturbed and dominated by alien vegetation with very few native and indigenous species. Maintained lawns and garden areas. Rare and TES have been documented. Migratory bird species present. Wetlands present. Feral animals present.	Easements for: Access Road to Repeater Site Power, control and coaxial cables to Repeater Site Power and telephone systems to IATCS/Center Site Tunnel Development Access Road to North Tunnel Access Road to IATCS/Center Site Sewer Line	N/A
> Diamond Head Crater - Battery 407th (HIARNG) - Birkimer EOC/ B303/ M-6 (HIEMA) - M-Tunnels (M0 - M5) and Battery Harlow (HIENG)	3949 Diamond Head Road, Hon. HI 96816 - (HIARNG/DOD Properties) 4202 Diamond Head Road, Hon. HI 96816 - (HIEMA Properties Only)	(1) 3-1-042: 006	303.190	303	EO 1997/EO 3688	EO 1997 - 4/9/1962 EO 3688 - 5/3/1996	N/A	5(b)	N/A	100%	DLNR	State of Hawaii, Department of Defense	EO 1997 - For Public Purpose: Diamond Head Reservation; EO 3688 - For State Park Purpeos - Addition to Diamond Head State Monument; P-1 - Restricted Preservation District	Heavily disturbed and dominated by alien vegetation with very few native and indigenous species. Maintained lawns and garden areas. Rare and TES have been documented. Migratory bird species present. Wetlands present. Feral animals present.	Access Road to Repeater Site Power, control and coaxial cables to Repeater Site Power and telephone systems to IATCS/Center Site Tunnel Development Access Road to North Tunnel Access Road to IATCS/Center Site Sewer Line	N/A
> SCD Communication Facility Site	3949 Diamond Head Road, Hon. HI 96816	(1) 3-1-042: 016	0.290	0	EO 4055	6/24/2004	N/A	5(b)	N/A	100%	DLNR	State of Hawaii, Department of Defense, Civil Defense Division	EO 4055 - For communication facility; P-1 Restricted Preservation District	Flora consists mostly of alien ornamentals and weeds with few indigenous and Polynesian species. Migratory birds present, no TES.	Access Road Power, Control and Coaxial Cable	N/A
> JFHQ (Parking Lot & B90)		(1) 3-1-042: 018	10.468	10	EO 1997 / EO 1998	EO 1997 - 4/9/1962 EO 1998 - 4/9/1962	N/A	5(b)	N/A	100%	DLNR	State of Hawaii, Department of Defense	EO 1997 - For Public Purpose: Diamond Head Reservation; EO 1998 - Withdrawing land from the operation of Governor's Executive Order No. 1997.	Developed.	Access Road to Repeater Site Power, control and coaxial cables to Repeater Site Power and telephone systems to IATCS/Center Site Tunnel Development Access Road to North Tunnel Access Road to IATCS/Center Site Sewer Line	N/A
> JFHQ (B306 & B306A)		(1) 3-1-042: 027	2.010	2	EO 1997 / EO 1998	EO 1997 - 4/9/1962 EO 1998 - 4/9/1962	N/A	5(b)	N/A	100%	DLNR	State of Hawaii, Department of Defense	EO 1997 - For Public Purpose: Diamond Head Reservation; EO 1998 - Withdrawing land from the operation of Governor's Executive Order No. 1997.	Flora consists mostly of alien ornamentals and weeds, with few indigenous and Polynesian species. Migratory birds present, no TES. Feral animals present.	Access Road to Repeater Site Power, control and coaxial cables to Repeater Site Power and telephone systems to IATCS/Center Site Tunnel Development Access Road to North Tunnel Access Road to IATCS/Center Site Sewer Line	N/A
> B300 & B300A		(1) 3-1-042: 040	5.200	5	EO 1997	4/9/1962	N/A	5(b)	N/A	100%	DLNR	State of Hawaii, Department of Defense	EO 1997 - For Public Purpose: Diamond Head Reservation;	Flora consists mostly of alien ornamentals and weeds, with few indigenous and Polynesian species. Migratory birds present, no TES. Feral animals present.	Access Road to Repeater Site Power, control and coaxial cables to Repeater Site Power and telephone systems to IATCS/Center Site Tunnel Development Access Road to North Tunnel Access Road to IATCS/Center Site Sewer Line	N/A

State of Hawaii, Department of Defense
Ceded Land Site Information for OHA

Trust Land Status:

5(a)

5(b)

5(c)

5(d)

5(e)

Land not owned by the Hawaiian Monarchy.

Ceded/Trust Land

Lands kept by the Federal Government (e.g. under Presidential Order) and used after Statehood.

Lands kept by the Federal Government (e.g. via Lease) - Ceded but not trust land.

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Date: 2/22/2024

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> 22nd Ave. Parking Lot	3949 Diamond Head Road, Hon. HI 96816	(1) 3-1-042: 041	0.972	1	EO 1997	4/9/1962	N/A	5(b)	N/A	100%	DLNR	State of Hawaii, Department of Defense	EO 1997 - For Public Purpose: Diamond Head Reservation;	Developed.	Access Road to Repeater Site Power, control and coaxial cables to Repeater Site Power and telephone systems to IATCS/Center Site Tunnel Development Access Road to North Tunnel Access Road to IATCS/Center Site Sewer Line	N/A
Wahiawa Armory & OMS#2	77-230 Kamehameha Hwy., Mililani, HI 96789-3920	(1) 7-6-001: 002	3.869	4	EO 1748	8/24/1956	N/A	5(b)	N/A	100%	DLNR	Hawaii Army National Guard	EO 1748 - For National Guard Armory Site; AG-1 - Restricted Agriculture District	Maintained lawns and grounds, flora consists mostly of alien ornamentals and weeds, with few indigenous and Polynesian species. Migratory birds present, TES noted but no resident species. Feral animals present.	Perpetual easement in favor of power lines over and under parcel of land.	N/A
Hawaii State Veterans Cemetery	45-349 Kamehameha Highway, Kaneohe, Hawaii 96744	(1) 4-5-033: 002	122.500	123	EO 3523	9/9/1991	N/A	5(b)	N/A	100%	DLNR	State of Hawaii, Department of Defense, Office of Veterans Services	EO 3523 - For cemetery site purposes; AG-1 - Restricted Agriculture District	Maintained lawns and grounds, flora consists mostly of alien ornamentals and weeds, with few indigenous and Polynesian plant species. Migratory birds present. No TES.	Perpetual Non-Exclusive Roadway and Utility Easement over, under and across Hawaiian Memorial Park Cemetery Association	N/A
Hanapepe Armory	13-460 Kaumualii Hwy., Hanapepe, HI 96716	(4) 1-8-008: 029 & 078	5.379	5	EO 3300 & EO 2963	10/17/1985	N/A	5(b)	N/A	100%	DLNR	State of Hawaii, Department of Defense, Hawaii Army National Guard Armory Site	EO 3300 - For Hawaii Army National Guard Site. EO2963 - For Maintenance Shop and Motor Pool Site; O - Open Space	Maintained lawns and grounds, flora consists mostly of alien ornamentals and weeds, with few indigenous and Polynesian plant species. Migratory birds present, TES noted but no resident species. Feral animals present.	EO 2963 Easement for access purposes	N/A
TS Kekaha WETS	(NO Listing)	(4) 1-2-002: 021	68.262	68	EO 1794	7/17/1957	N/A	5(b)	N/A	100%	DLNR	Hawaii National Guard	EO 1794 - For use as a rifle range and weekend training area; CON - Conservation	Coastal arid site, mostly disturbed habitat that also contains a small coastal dune shrubland habitat, which is also designated critical habitat. Vegetation is dominated by alien species, with a few native species, and one rare endemic species. TES species noted but no resident species, with the exception of the Hawaiian Hoary Bat which is present and may be resident. Migratory birds present. A small area within the site contains an assemblage of wetland plant species, no jurisdictional wetlands on site. Signs of feral cats and feral pigs noted.	N/A	N/A

Page 2 of 4

State of Hawaii, Department of Defense
Ceded Land Site Information for OHA

Trust Land Status:

5(a)

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Ceded/Trust Land

5(c)

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5(d)

Lands kept by the Federal Government (e.g. via Lease) - Ceded but not trust land.

5(e)

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Date: 2/22/2024

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TS Ukumehame	(NO Listing)	(2) 4-8-002: 047	39.279	39	EO 3347	9/26/1986	N/A	5(b)	N/A	100%	DLNR	Hawaii Army National Guard	EO 3347 - For Hawaii Army National Guard Firing Range; AG - Agriculture	Coastal arid site, heavily disturbed area, vegetation comprised mostly of alien species with some native species noted. Seasonally flooded areas create ponding. TES fauna present but no resident species, with the exception of the Hawaiian Hoary Bat which is present and may be resident. Developed irrigation well with submersible pump for landscape restoration improvements, well is in process of being closed, not in use. No jurisdictional wetlands on site. Migratory birds present. Feral cats and axis deer are noted to be present on site.	Easement 2 for Roadway Purposes, and subject , however, to Easement 1 for access purposes.	N/A

State of Hawaii, Department of Defense
Ceded Land Site Information for OHA

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Keaukaha Military Reserve (KMR)	1046 Leilani Street, Hilo, HI 9	(3) 2-1-013: 010 & (3) 2-1-012: 003	503.660	504	EO 1562	5/12/1953	N/A	5(b)	N/A	100%	DLNR	Hawaii National Guard	EO 1562 - For a military reservation	Noted below:	N/A	N/A
		(3) 2-1-013: 010	61.174	61		5/12/1953	N/A	5(b)	N/A	100%	DLNR	Hawaii National Guard	EO 1562 - For a military reservation; A-20a Agricultural District	Maintained lawns and grounds, flora consists mostly of alien ornamentals and weeds, with few indigenous and Polynesian plant species. Migratory birds present. TES fauna, both non-resident and resident [Hawaiian Hawk (state), Hawaiian Hoary Bat is present and may be resident]. Invasive feral animals present.	N/A	N/A
		(3) 2-1-012: 003	442.486	442		5/12/1953	N/A	5(b)	N/A	100%	DLNR	Hawaii National Guard	EO 1562 - For a military reservation; A-5a Agricultural District	Lowland forest habitat, vegetation comprised mostly of alien species with a mix of native species, indigenous, and Polynesian plant species. Migratory birds present. TES fauna, both non-resident and resident [Hawaiian Hawk (state), Hawaiian Hoary Bat is present and may be resident]. Water Well No. 4202-01 tapping into Hilo aquifer. Invasive feral animals present.	N/A	N/A
Volcano Cabin	(NO Listing)	(3) 1-9-013: 001	4.407	4	EO 1110	4/2/1945	N/A	5(b)	N/A	100%	DLNR	Hawaii National Guard	EO 1110 - For Hawaii National Guard Camp Site; RS-20 - Single-Family Residential District	Maintained lawns and grounds.	N/A	N/A

NOTE: (*1) DLNR's Public Lant Trust Information System

JOSH GREEN, M.D.
GOVERNOR OF HAWAII
KE KIA'AINA O KA MOKU'AINA 'O HAWAII



KENNETH S. FINK, MD, MGA, MPH
DIRECTOR OF HEALTH
KA LUNA HO'OLELE

STATE OF HAWAII
DEPARTMENT OF HEALTH
KA 'OIHANA OLAKINO
P. O. BOX 3378
HONOLULU, HI 96801-3378

In reply, please refer to:
File:

January 24, 2024

Carmen "Hulu" Lindsey
Chair, Public Land Trust Working Group
Office of Hawaiian Affairs
560 N. Nimitz Highway, Suite 200
Honolulu, Hawaii 96817

Dear Chair Hulu:

Thank you for your letter dated January 9, 2024 requesting information identifying all ceded land parcels and all income and proceeds collected or received from the public land trust. The Department of Health (DOH) does not own any ceded land parcels that collected or received income from the public land trust.

Please contact Varick Hotema, Capital Improvements Coordinator at varick.hotema@doh.hawaii.gov if you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ken Fink", written over a horizontal line.

Kenneth S. Fink, MD, MGA, MPH
Director of Health

JOSH GREEN, M.D.
GOVERNOR | KE KIA'ĀINA

SYLVIA LUKE
LIEUTENANT GOVERNOR | KA HOPE KIA'ĀINA



DAWN N.S. CHANG
CHAIRPERSON
BOARD OF LAND AND NATURAL RESOURCES
COMMISSION ON WATER RESOURCE
MANAGEMENT

STATE OF HAWAII | KA MOKU'ĀINA 'O HAWAI'I
DEPARTMENT OF LAND AND NATURAL RESOURCES
KA 'OIHANA KUMUWAIWAI 'ĀINA
LAND DIVISION

P.O. BOX 621
HONOLULU, HAWAII 96809

February 22, 2024

Carmen "Hulu" Lindsey
Chairperson, Public Land Trust Working Group
Office of Hawaiian Affairs
560 N Nimitz Hwy, Suite 200
Honolulu, HI 96817

Dear Chair Lindsey:

We write in response to your letter dated January 9, 2024, received at the Department of Land and Natural Resources (DLNR) on January 11, 2024. The questions beginning at page 4 of your letter are set forth in bold black font below and numbered 1 through 7.

1. Please describe the information from the list of 13 above that were included in this agency information and data provided to DLNR to create and maintain the PLTIS.

DLNR provided two Excel files to each agency. The agencies were required to complete the fields in Excel files, and were also allowed to include additional fields at their option. The Excel file names are:

- pltis_parcelTemplate.xlsx
 - pltis_encumbranceTemplate.xlsx
- (Copies enclosed.)

Additional Notes in Response to Question 1:

In the notes that follow, language from Act 54 (SLH 2011) appears in italicized black font. DLNR's responses are in blue font.

At minimum, the department of land and natural resources shall determine whether the following information relating to each parcel of land in the operating inventory would be useful:

(1) The parcel's location by metes and bounds, tax map key number, or both; - Collected under Tax Map Key / Alternate ID / Latitude + Longitude. We provided tax map key as the main geographical locator, but not metes and bounds. For cases that do not have any

tax map key assigned, we set up alternate ID by making references to the closest TMK. For example, (1) 2-3-456:789-A means "seaward" of TMK 1-2-3-456:789.

(2) *The parcel's size rounded to the nearest acre;* - Collected under Parcel Acreage. Yes, we did provide the acreage, but we relied on the acreage, without any rounding, for individual tax map keys downloaded from the respective county websites.

(3) *The date the parcel was acquired;* - Collected for Most Parcels under Acquired Date. Most lands in our inventory were transferred to the State upon statehood pursuant to Section 5(b) of the Admission Act. However, PLTIS does not reflect a specific acquisition date for them apart from the trust land status designation, "5(b)". For parcels acquired after statehood, PLTIS reflects "5(a)" but does not provide the actual date of acquisition. For more specific information on acquisition dates, our staff would typically review the paper files housed in our vault in Honolulu, which contain the original conveyance documents.

(4) *If conveyed out of the public land trust, the date the parcel was conveyed;* - Not collected: DLNR only lists parcels in its inventory at the time of reporting.

(5) *Whether the parcel was acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88-233, or in exchange for a parcel of land acquired by the State pursuant to those laws;* - Yes, Admission Act Sections 5(b) and 5(e), and Public Law 88-233 Trust Land Status were provided in addition to other statuses. Information regarding exchanges was not collected. However, by law when ceded lands are exchanged for private lands, the private lands so acquired assume ceded status. See Section 171-50, HRS.

(6) *Whether the parcel is a subdivided portion of a larger parcel acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88-233, or in exchange for a parcel of land acquired by the State pursuant to those laws;* - Information not collected.

(7) *Whether the parcel or any portion of the parcel is ceded land, and the extent to which the parcel consists of ceded land;* - Ceded land status was collected. However, information as to whether only a portion of a parcel is ceded was not collected.

(8) *The name of the state or county agency holding title to the parcel;* - Collected under Fee Owner Agency.

(9) *Whether the parcel has been set aside and the name of the state or county agency to which the parcel has been set aside;* - Yes.

(10) *The parcel's current state land use, state land classifications pursuant to section 171-10, Hawaii Revised Statutes, and county zoning designations;* - Not collected, however some of this data is available through layers included in PLTIS. For State land use classifications and county zoning information, we relied on the information provided by other agencies on the State GIS platform. We are not aware of any classifications under 171-10, HRS. Land classes identified in HRS 171-10 are not part of the PLTIS system.

(11) *A description of all natural resources, including minerals and water, found on or appurtenant to the parcel;* - Not collected – No.

(12) *A description of every easement, covenant, regulatory condition, or other benefit or servitude to which the parcel is entitled or subject; and* – Encumbrances collected in PLTIS. Information is restricted to those dispositions processed by Land Division. In

some cases, the benefits or servitudes are actually incorporated in the deed or other real estate document and Land Division does not report such information separately in its database.

(13) A description of all leases, uses, or other disposition to which the parcel has been put. - Encumbrances collected in PLTIS. Encumbrances in PLTIS are restricted to anything that last more than 30 days. For example, a right-of-entry permit for a single event firework display for a few hours will not be shown.

2. Please describe any and all steps that are taken by this agency to verify your data and to determine if there are any inaccuracies in the PLTIS.

For DLNR, the data was obtained from our land inventory records system. For other agencies, DLNR relied on the submissions from the agencies to be complete and accurate. DLNR reviewed the Trust Land Status discrepancies within the same parcel but reported by different agencies. DLNR is currently in the process of determining how to resolve the discrepancies.

Periodically DLNR reviews built-in PLTIS discrepancy reports:

- Parcels with TMKs not in GIS
- Parcels Reported by Multiple Agencies
- Parcels with no Acreage
- Parcels with no Trust Land Status (Undetermined)
- Encumbrances with no Lessor Agency (Other)
- Encumbrances with no Type (Other)
- Encumbrances with \$0 Annual Rent
- Encumbrances with no Acreage

3. Please identify any current inaccuracies discovered in this agency information provided or otherwise available to the DLNR or now present in the PLTIS and include: (A) A description of how the inaccuracy will be corrected; and (B) Copies of all documents related to the correction of those inaccuracies.

DLNR rarely receives requests to fix inaccurate information.

- A. Any discrepancies are reviewed and edits made in the system.
- B. Land Division staff would need to search old emails and manually select relevant requests.

4. Please describe any and all principles or guidelines utilized by this agency in its reporting. For instance, if a parcel is part ceded lands and part non-ceded lands, how does the agency determine whether it will be included as ceded lands.

For DLNR, if the ceded lands portion of a parcel constitutes 50.00% or more of the parcel area, the whole parcel is designated as ceded. If the parcel is 50.01% or more non-ceded,

then the whole parcel is designated non-ceded. For other agencies, DLNR relies on the submissions from the agencies to be complete and accurate.

Principles and guidelines of the PLTIS system are in the technical documentation – some documentation was previously transmitted to PLTWG (some portions withheld due to it containing sensitive IT information).

- 5. Please confirm that all conservation district lands or preservation zoned lands which this agency holds title or over which it maintains management control were included in the reporting.**

For DLNR, all public lands were included in PLTIS including conservation district and preservation zoned lands. For other agencies, DLNR relies on the submissions from the agencies to be complete and accurate.

- 6. Please confirm that all Public Law 88-233 transferred since August 21, 1959 from the federal government to the state and to this agency was reported to DLNR and is included in the PLTIS.**

For DLNR, we confirm that Public Law 88-233 lands transferred to the State since August 21, 1959 are included in PLTIS. For other agencies, we rely on the submissions from the agencies to be complete and accurate.

- 7. Submerged Lands: Please identify and describe any submerged lands within the jurisdiction or use of this agency and provide the information and data required by Act 54.**

Please direct specific questions to land agents. Answers to be provided on a case-by-case basis.

Sincerely,

Russell Tsuji

Russell Y. Tsuji
Administrator, Land Division

Enclosures

C: Chairperson Dawn N.S. Chang

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Free Owner Agency	Tax Map Key*	Island	Parcel Acreage	Public Land Trust Status	Public Land Trust Status Acres	Public Land Trust Status Method of Determination	Parcel Description	Unencumbered Acreage	Acquired Date	Acquisition	User Notes	Agency Notes	Geographic Relation
<p>The acronym of the agency that holds title to the parcel.</p> <p>Valid State agency values are:</p> <p>DLN, DOA, DHHL, JH, ADC, AIDC, HDOA, JHSC, HTDC, HHFDC, JPHH, NEIHA, OHA, BPNAS, RC, COA, DOT, Highways</p> <p>Valid County agency values are to be determined in cooperation with County agencies.</p>	<p>TIMK using one of the following formats:</p> <p>(1) 2-3-004-005-0000</p> <p>(1) 2-3-004-005</p> <p>123004005</p> <p>1230040050000</p> <p>If the parcel does not have a TIMK, you may use one or more of the orange-colored fields to identify the parcel.</p>	<p>The island on which the parcel is located</p>	<p>Parcel area in acres entered to the nearest 0.0001 acres</p>	<p>Public Land Trust Status of the parcel per Admission Act (e.g., 5(a), 5(b), etc.). If more than one Public Land Trust Status applies, the row should be duplicated based on the number of Public Land Trust Statuses that exist for that parcel.</p> <p>Valid values are:</p> <p>5(a), 5(b), 5(c), 5(d), 5(e), PL-88-233, Acquired after 8/39</p>	<p>When a single parcel lists multiple Public Land Trust Statuses, this column can be used to represent the acreage of each of the statuses. If the parcel has a single Public Land Trust Status, the value in this column will be identical to the Parcel Acreage column.</p>	<p>Method of Determination: How the Public Land Trust Status was derived. For example: "Memo of Abstract"</p>	<p>A free-form field to describe the parcel as the agency sees it. For example, "Alaia Stadium" or "Olaa Forest Park Reserve"</p>	<p>Unencumbered parcel area in acres entered to the nearest 0.0001 acres. For example, if only a portion of the parcel is unencumbered, and if the remaining unencumbered acreage is known, this field should be filled in.</p>	<p>Date parcel was acquired in YYYY/MM/DD/YYYY</p>	<p>Acquisition Number</p> <p>Acquired Date</p>	<p>Notes that will be viewable by all users</p>	<p>Notes that are only visible to state/county agencies via the admin interface</p>	<p>This column can be used in conjunction with a TIMK of 1's own, but it describes land that does a TIMK. For example, DC properties that may or may not be State land, in these cases, the adjacent TIMK is the adjacent TIMK. For example, "Seaward of" relation to the adjacent</p>

Legend

Primary Fields Fields that are very important in supporting the goals of the agency. These fields may not be tracked by all agencies. Provide if available and/or applicable.

Secondary Fields Fields that are very important in supporting the goals of the agency. These fields may not be tracked by all agencies. Provide if available and/or applicable.

Orange-colored fields Fields that are orange-colored fields as an alternate means of identifying the parcel. If a parcel does not have a TIMK, use one or more of the orange-colored fields as an alternate means of identifying the parcel.

From: [Vincent, Michael S](#)
To: [PLT Working Group](#)
Cc: [Moriyama, Kathy K](#)
Subject: Ceded Land Inventory
Date: Wednesday, February 7, 2024 7:19:07 AM
Attachments: [Outlook-hu3sfk2n.png](#)
[Outlook-20t5hnta.png](#)
[Outlook-iuxvvvc.png](#)
[Outlook-khe4p2ch.png](#)

We received your letter dated January 9, 2023, but recognize that it was postmarked January 9, 2024 requesting that the Department of Law Enforcement account for all ceded lands may hold title to, maintain management control, or otherwise use along with any income generated from these lands. The DLE does not have any state property that falls into the requested categories of information. Any offices or parts of facilities that the Department may occupy are part of other departments and would fall under their inventory.

Please feel free to call me if you have any questions or need any further information.

Mahalo

Michael S. Vincent
Deputy Director for Administration

State of Hawai'i
Ka Moku'Āina O Hawai'i

Department of Law Enforcement
Ka 'Oihana Ho'okō Kānāwai

715 S King Street, #409
Honolulu, Hawaii 96813
808-587-1207
808-587-1282 (Fax)
<https://law.hawaii.gov/>



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JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



STATE OF HAWAII | KA MOKU'ĀINA 'O HAWAII
**DEPARTMENT OF CORRECTIONS
AND REHABILITATION**
*Ka 'Oihana Ho'omalu Kalaima
a Ho'oponopono Ola*
1177 Alakea Street
Honolulu, Hawaii 96813

TOMMY JOHNSON
DIRECTOR

Melanie Martin
Deputy Director
Administration

Vacant
Deputy Director
Correctional Institutions

Sanna Muñoz
Deputy Director
Rehabilitation Services
and
Programs

No. 2024-0010

State of Hawai'i - Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
c/o Chair Hulu Lindsey
560 N. Nimitz Hwy, Suite 200
Honolulu, HI 96817

Subject: Office of Hawaiian Affairs Act 226 (SLH 2022) Public Land Trust Working Group
Letter Dated December 22, 2023

Aloha Ms. Lindsey,

Pursuant to the Public Land Trust Working Group specific statutory responsibilities outlined in your letter, the Department of Corrections and Rehabilitation (DCR) provides the following in response to your request:

- 1) We reviewed our records of applicable and effective Executive Orders related to lands set aside for public purposes under our management control and found no inaccuracies with the inventory of ceded land parcels associated with DCR.
- 2) As specified by Act 54, Section 2(c), we found that the information relating to each parcel of land in our operating inventory would not be applicable nor useful to determine whether any inaccuracies of income and proceeds or receipts exists because DCR derives no such benefits from the lands under our management control.

As requested, we confirm that all known conservation district lands or preservation zoned lands over which this agency maintains management control are included in our inventory as stated in paragraph 1) above. Also, lands transferred to the state pursuant to Public Law 88-233 is not applicable to DCR since we do not hold title to any ceded lands set aside for public use under our management control. Additionally, DCR has no submerged lands within its jurisdiction and therefore information and data required by Act 54 is not applicable.

A handwritten signature in black ink, appearing to read "Tommy".

Tommy Johnson
Director

JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION

Ka 'Oihana 'Auhau

P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
FAX NO: (808) 587-1506

GARY S. SUGANUMA
DIRECTOR OF TAXATION

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

January 19, 2024

State of Hawai'i - Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
c/o Chair Hulu Lindsey
560 N. Nimitz Hwy, Suite 200
Honolulu, HI 96817

Aloha Chair Lindsey:

This letter is in response to your inquiry regarding our accounting records of all receipts from lands described in section 5(f) of the Admission Act set forth by Act 178, Session Laws of Hawai'i 2006. The Department of Taxation does not hold title to maintain management control or otherwise use ceded lands. We do not submit any report to the Department of Land and Natural Resources ("DLNR") for the purpose of inventory and any income and proceeds collected or received from the public land trust.

If you have any questions, please contact Min Ming, Administrative Services Officer, at min.meng@hawaii.gov.

Sincerely,

A blue ink signature of Gary S. Suganuma, written in a cursive style.

Gary S. Suganuma
Director of Taxation

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



STATE OF HAWAII | KA MOKU'ĀINA 'O HAWAII
DEPARTMENT OF TRANSPORTATION | KA 'OIHANA ALAKAU
869 PUNCHBOWL STREET
HONOLULU, HAWAII 96813-5097

February 23, 2024

EDWIN H. SNIFFEN
DIRECTOR
KA LUNA HO'OKELE

Deputy Directors
Nā Hope Luna Ho'okele
DREANALEE K. KALILI
TAMMY L. LEE
ROBIN K. SHISHIDO

IN REPLY REFER TO:

DIR 0044
STP 8.3713

VIA EMAIL: pltworkinggroup@oha.org

TO: STACY KEALOHALANI FERREIRA, CHIEF EXECUTIVE OFFICER
OFFICE OF HAWAIIAN AFFAIRS

ATTENTION: CARMEN HULU LINDSEY, CHAIR
PUBLIC LAND TRUST WORKING GROUP

FROM: EDWIN H. SNIFFEN 
DIRECTOR OF TRANSPORTATION

SUBJECT: ACT 226, SESSION LAWS OF HAWAII 2022: PUBLIC LAND
TRUST WORKING GROUP

Thank you for your letter dated January 9, 2023, requesting the Hawaii Department of Transportation (HDOT) to provide an accounting of all receipts from lands described in section 5(f) of the Admission Act for the prior fiscal year.

HDOT provides the following information:

HDOT Harbors complies with the provisions of Act 178, Session Laws of Hawaii 2006, which requires all state agencies that use or manage public land trust lands to provide an accounting of all receipts from lands described in section 5(f) of the Admission Act for the prior fiscal year. Harbors remits the 20 percent pro-rata share of all funds derived from the public land trust to the Office of Hawaiian Affairs (OHA) each calendar quarter.

The report to the OHA on the Accuracy and Completeness of a report by the Department of Land and Natural Resources to the Hawaii State Legislature on Public Land Trust Receipts for Fiscal Year ended June 30, 2016, by N&K CPAs, Inc. (2018) identified gaps in reporting for this agency for Hilo Harbor Piers 1 and 2, regarding the income and proceeds or receipts reported. Harbors addressed this gap by analyzing this reported gap and took corrective action to ensure that in the future, the Ceded Land percentages for these areas are consistently applied.

Additionally, Harbors has taken steps to address N&K CPA's, Inc. comment regarding supporting documentation for the basis of percentages that Harbors uses to determine the Public Land Trust acreage.

Harbors accessed the Public Land Trust Information System (PLTIS) website to obtain the maps of the land areas on which Harbors' facilities are located, for which Harbors was delegated jurisdiction. During this process, the PLTIS categorization of each of those land areas in relation

to the 1959 Admissions Act, i.e., land designations/ classifications of 5(a), 5(b) or 5(e) is noted and is used to verify that Harbors is properly categorizing those land areas as Ceded or not in its computation of Harbors' remittance of OHA's pro-rata share. Harbors also refers to Governor Executive Orders that delegate jurisdiction of fast land areas and submerged land areas to Harbors.

The request asks for a description of the principles or guidelines utilized by this agency in its reporting. Harbors uses the principle that remittances will be made to OHA based upon the Public Land Trust's percentage of ownership, whether 100 percent ceded, or part ceded.

If a parcel is part ceded lands and part non-ceded lands, Harbors computes the actual ceded land ownership percentage by dividing the ceded land area by the total land area of the parcel which it obtains by adding the two parts of land together to obtain the total land area. Harbors pays OHA for the part ceded land using the actual ownership percentage, i.e., no part ceded lands are excluded from Harbors' remittances to OHA.

Regarding submerged lands, Harbors pays for submerged land areas for which it is provided jurisdiction.

HDOT Highways Right-of-Way has confirmed the following revocable permit rents are from property under ceded lands trust as of June 1, 2023.

Tenant Name	AR Subsidiary (HWYAC)	Monthly Permit Revenue	Ceded Land Revenue %	Ceded Land Revenue (TXX921D)	State Highway Fund (SHF) Revenue %	SHF Revenue (SXX321)
Ken's House of Pancakes	KEN01	\$393.00	20%	\$78.60	80%	\$314.40
AT&T (Pali Tunnel)	ATT901	\$2,500.00	20%	\$500.00	80%	\$2,000.00
Verizon Wireless (Pali Tunnel)	GTE903	\$ 2,500.00	20%	\$500.00	80%	\$2,000.00
T-Mobile (Pail Tunnel)	WEST03	\$2,500.00	20%	\$500.00	80%	\$2,000.00
AT&T (H3)	ATT902	\$2,500.00	20%	\$500.00	80%	\$2,000.00
Verizon Wireless (H-3)	GTE902	\$2,500.00	20%	\$500.00	80%	\$2,000.00
T-Mobile (H3)	WEST04	\$2,500.00	20%	\$500.00	80%	\$2,000.00
Monthly Total:		\$15,393.00		\$3,078.60		\$12,314.40
Quarterly Total:		\$46,179.00		\$9,235.80		\$36,943.20
Yearly Total:		\$184,716.00		\$36,943.20		\$147,772.80

On October 27, 1997, President Clinton signed H.R. 2169, the Fiscal Year 1998 Transportation Appropriations bill, which contains the OHA forgiveness legislation. Section 340 (c) "Prohibition on Further Diversion" states that " There shall be no further payment of airport revenues from

claims related to ceded lands, whether characterized as operating expenses, rent, or otherwise, and whether related to claims for periods of time prior to or after the date of enactment of this Act."

Based on the Federal legislation, HDOT is not responsible for any payments to OHA. However, payments by the State of Hawaii to OHA may still be required for OHA ceded land used by HDOT Airports. The below exhibits depict revenues from Airport operations. Exhibits A - G is used to report the OHA payments due from the State of Hawaii relating to OHA ceded lands used by HDOT Airports.

Exhibit A
Calculation of OHA Payment
Fiscal Year Ended June 30, 2023
State of Hawaii Department of Transportation Airports

	Exhibit	OHA Eligible Revenue	(1) OHA Percentage	Due To OHA From The State Of Hawaii
HIA Terminal Rental Revenue	C	\$15,492,695.00	20.0%	\$3,098,539.00
HIA Terminal Concession Revenue	D	\$1,464,538.00	20.0%	\$292,908.00
Other Terminal/Concession Revenue	E	\$51,231,574.00	20.0%	\$10,246,315.00
Airfield Revenue	F	\$44,642,011.00	20.0%	\$8,928,402.00
Ground Rental Revenue	G	\$17,944,444.00	20.0%	\$3,588,889.00
Total		\$130,775,263.00		\$26,155,053.00

NOTE: (1) Required by Hawaii Revised Statutes Chapter 10 Section 13.5.

Exhibit B
OHA Eligible Revenue by Airport
Fiscal Year Ended June 30, 2023
State of Hawaii Department of Transportation Airports

Airport	OHA Eligible Revenue	OHA Percentage	Due To OHA From The State Of Hawaii
Honolulu International	\$66,159,353.00	20.0%	\$13,231,871.00
Kona International	\$50,555,847.00	20.0%	\$10,111,169.00
Port Allen	\$27,632.00	20.0%	\$5,526.00
Molokai	\$699,924.00	20.0%	\$139,985.00
Kalaupapa	\$31,844.00	20.0%	\$6,369.00
Hilo International	\$12,916,054.00	20.0%	\$2,583,210.00
Hana	\$24,154.00	20.0%	\$4,831.00
Upolu	\$1,895.00	20.0%	\$379.00
Dillingham	\$351,560.00	20.0%	\$70,312.00
Waimea-Kohala	\$7,001.00	20.0%	\$1,400.00
Total	\$130,775,263.00		\$26,155,052.00

Exhibit C
Calculation of OHA Eligible Airline Terminal Rental Revenue
Fiscal Year Ended June 30, 2023
State of Hawaii Department of Transportation Airports

Honolulu International	
Non-Exclusive Premises - OST Gates C1 - C5	\$12,177,813.00
Building #360 & Space #611 (Ewa Concourse)	\$3,314,883.00
Total	\$15,492,695.00

Exhibit D
Calculation of OHA Eligible Terminal Concession Revenue
at Honolulu International Airport
Fiscal Year Ended June 30, 2023
State of Hawaii Department of Transportation Airports

	Square Footage Ceded Lands	Total Square Footage	OHA Eligible Revenue
Honolulu International			
Marriott/Host (restaurant and beverage)	\$11,087.00	\$90,295.00	(1) \$826,701.00
DFS Group L.P. (Retail)	\$4,348.00	\$32,949.00	(1) \$637,837.00
Total			\$1,464,538.00

NOTE: (1) Greater of Minimum Annual Guarantee or Percentage
Rent based on the most current lease year ended.

Exhibit E
Calculation of OHA Eligible Other Terminal/Concession Revenue
Fiscal Year Ended June 30, 2023
State of Hawaii Department of Transportation Airports

	(1) Total Annual Revenue	OHA Allocation Percentage	OHA Eligible Revenue
Kona International			
Aeronautical revenue	\$9,907,849.00	100.0%	\$9,907,849.00
Concession revenue	\$26,363,784.00	100.0%	\$26,363,784.00
Non-aeronautical revenue	\$3,522,458.00	100.0%	\$3,522,458.00
Total			\$39,794,091.00
Port Allen			
Aeronautical revenue	\$27,110.00	100.0%	\$27,110.00
Total			\$27,110.00
Molokai			
Aeronautical revenue	\$57,990.00	100.0%	\$57,990.00
Concession revenue	\$322,833.00	100.0%	\$322,833.00
Non-aeronautical revenue	\$34,896.00	100.0%	\$34,896.00
Total			\$415,718.00

Kalaupapa			
Aeronautical revenue	\$0.00	100.0%	\$0.00
Total			\$0.00
Hilo International			
Aeronautical revenue	\$5,115,935.00	100.0%	\$5,115,935.00
Concession revenue	\$4,976,117.00	100.0%	\$4,976,117.00
Non-aeronautical revenue	\$542,925.00	100.0%	\$542,925.00
Total			\$10,634,977.00
Hana			
Aeronautical revenue	\$7,598.00	100.0%	\$7,598.00
Concession revenue	\$984.00	100.0%	\$984.00
Non-aeronautical revenue	\$1,205.00	100.0%	\$1,205.00
Total			\$9787.00
Upolu			
Aeronautical revenue	\$1,895.00	100.0%	\$1,895.00
Total			\$1895.00
Dillingham Airfield			
Aeronautical revenue	\$346,583.00	100.0%	\$346,583.00
Non-aeronautical revenue	\$1,414.00	100.0%	\$1,414.00
Total			\$347,997.00
Total			\$51,231,574.00

NOTE: (1) Based on Operational Revenue Schedule which agrees to Financial Statements. Operational Revenue Schedule used since Financial Statements do not have sufficient detail.

Exhibit F
Calculation of OHA Eligible Airfield Revenue
Fiscal Year Ended June 30, 2023
State of Hawaii Department of Transportation Airports

	Landing Fee Revenue	Portion of Runway on Ceded Lands	OHA Eligible Revenue
Honolulu International		See Exhibit F.1	\$31,257,675.00
Kona International	\$ 10,761,756.00	100.0%	\$10,761,756.00
Port Allen	\$522.00	100.0%	\$522.00
Molokai	\$284,206.00	100.0%	\$284,206.00
Kalaupapa	\$31,844.00	100.0%	\$31,844.00
Hilo International	\$2,447,507.00	93.2%	\$2,281,077.00
Hana	\$15,634.00	91.9%	\$14,367.00
Upolu	\$0.00	33.9%	\$0.00
Dillingham	\$40,491.00	8.8%	\$3,563.00
Waimea-Kohala	\$14,260.00	49.1%	\$7,001.00
Total			\$44,642,011.00

Exhibit F.1
Calculation of OHA Eligible Airfield Revenue - HIA
Fiscal Year Ended June 30, 2023
State of Hawaii Department of Transportation Airports

	(A) Total	(B) (A) Total	(C) (B) Total	(D) Ceded	(E) (D)/(A) %	(F) (C)*(E) AUC Prorated
Runway #	Runway Length	%		Runway Length	% of Total	
8L - 26R	12,357	30.7%	\$20,801,094.00	2,106	17.0%	\$3,536,186.00
8R - 26L	12,001	29.8%	\$20,191,290.00	8,946	74.5%	\$15,042,511.00
				3,055	25.5%	\$5,148,779.00
4L - 22R	6,952	17.2%	\$11,654,033.00	1,512	21.7%	\$2,528,925.00
4R - 22L	9,000	22.3%	\$15,109,589.00	2,980	33.1%	\$5,001,274.00
Total	40,310	100.0%	(1) \$67,756,006	18,599	46.1%	\$31,257,675.00

NOTE: (1) Total Per Operational Revenue Schedule

Exhibit G
Calculation of OHA Eligible Ground & Ewa Concourse Rental Revenue - HIA
Fiscal Year Ended June 30, 2023
State of Hawaii Department of Transportation Airports

Ewa Service Court (1-C, 5-A)	\$4,340,241.00
South Ramp (7-A-1)	\$10,823,879.00
Sand Island (9-B&C)	\$2,411,553.00
Kapalama Military Reservation (KMR)	\$368,772.00
Total Ground Rental Revenue - HIA	\$17,944,444.00

If there are any questions, please contact Mr. Gerald Schmitz, Planner, Tech Support Section, of the HDOT Statewide Transportation Planning Office at (808) 831-7991 or via email at gerald.j.schmitz@hawaii.gov.



UNIVERSITY
of HAWAII[®]

Ke Kulanui o Hawai'i

David Lassner
President

February 26, 2024

State of Hawai'i
Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
560 N. Nimitz Hwy, Suite 200
Honolulu, Hawai'i 96817
Attention: Chair Hulu Lindsey

Re: Response to Public Land Trust Working Group Request Regarding Ceded Lands
Pursuant to Act 226 (Session Laws of Hawai'i 2022)

Aloha Chair Lindsey,

Thank you for your letter received on January 12, 2024, regarding the Public Land Trust Working Group ("**PLTWG**") that was established by Act 226 ("**PLTWG Letter**").

At the outset, the University of Hawai'i ("**University**" or "**UH**") respectfully notes its constitutionally established mission and unique relationship to the public land trust.

The University and then the Office of Hawaiian Affairs ("**OHA**") were both established by the Hawai'i State Constitution in 1959 and 1978, respectively. The Hawai'i Supreme Court has recognized three land trusts created under the Hawai'i State Constitution: (1) the ceded land trust that article XII, section 4 created from the land granted to the State of Hawai'i ("**State**") in the Admission Act of 1959 ("**Ceded Lands**"); (2) the University trust created by article X, section 5 ("**University Trust**"); and (3) the public natural resource trust created by article XI, section 1. See *Matter of Conservation Dist. Use Application HA-3568*, 143 Hawai'i 379, 415 (2018) (Pollack & Wilson, concurring).

Article X, Section 5 of the Hawai'i State Constitution expressly provides that University Trust lands shall be held by the University for University purposes as follows:

The University of Hawaii is hereby established as the state university and constituted a body corporate. **It shall have title to all the real and personal property now or hereafter set aside or conveyed to it, which shall be held in public trust for its purposes**, to be administered and disposed of as provided by law.

Emphasis added.

Public educational institutions, such as the University, are the first of five enumerated categories to benefit from Ceded Lands under section 5(f) of the Admission Act as follows:

2444 Dole Street, Bachman Hall
Honolulu, Hawai'i 96822
Telephone: (808) 956-8207
Fax: (808) 956-5286

An Equal Opportunity/Affirmative Action Institution

(f) *The lands granted to the State of Hawai'i . . . together with the proceeds from the sale or other disposition of any such lands and the income therefrom, shall be held by said State as a public trust [1] for the support of the public schools and other public educational institutions, [2] for the betterment of the conditions of native Hawaiians, as defined in the Hawaiian Homes Commission Act, 1920, as amended, [3] for the development of farm and [4] home ownership on as widespread a basis as possible for the making of public improvements, and [5] for the provision of lands for public use . . . The schools and other educational institutions supported, in whole or in part out of such public trust shall forever remain under the exclusive control of said State[.]*

Emphases added.

In fulfilling its obligations as the state's only public institution of higher education, the University provides substantial university-generated revenue directly towards native Hawaiian students and programs - revenues far beyond what it currently provides to OHA. In its new Strategic Plan for 2023-2029, "Hawai'i's University for Today and Tomorrow," the University embraced its commitment to "Fulfill kuleana to Native Hawaiians and Hawai'i" as the first of just four strategic imperatives. The goal for this imperative is to,

Model what it means to be an indigenous-serving and indigenous-centered institution: Native Hawaiians thrive, traditional Hawaiian values and knowledge are embraced, and UH scholarship and service advance all Native Hawaiians and Hawai'i.

The Strategic Plan for 2023-2029 is posted online at www.hawaii.edu/strategic-plan.

University investment of university-generated revenue directly towards this imperative includes over \$11 million in University-funded tuition support to Native Hawaiian students last fiscal year alone, representing a steady increase over past investments. UH also supports, with institutional and other funds, Native Hawaiian student success programs across our UH campuses. In addition, University resources are invested in a plethora of programs that contribute directly and indirectly to the betterment of the condition of Native Hawaiians, including but not limited to the Department of Native Hawaiian Health in our medical school, the Ka Huli Ao Center for Excellence in Native Hawaiian Law in our Law School, the Hawai'inuiākea School of Hawaiian Knowledge at UH Mānoa, the Ka Haka 'Ula OKe'elikōlani College of Hawaiian Language at UH Hilo, Hawaiian Language and Hawaiian Studies programs across our campuses, the Hawaiian Collection at Hamilton Library, and individual centers of academic excellence focused on Hawaiian knowledge throughout the University.

The University has deep respect for the constitutional role of OHA. However, it should be clear to all that the University also stands firmly committed to the betterment of Native Hawaiians and invests accordingly. If the goal of the PLTWG is fair and equitable accounting for pro rata contributions, then the University should be credited for this contribution which goes far beyond the arbitrary accounting called for in statute. It should also be noted that the University also directly supports and advances all five categories of Ceded Lands beneficiaries through its programs, services, and activities.

That said, to be responsive to the PLTWG's specific requests to all State agencies that hold title to, maintain management control, or otherwise use Ceded Lands, the following information has been compiled and is provided on behalf of the University:

Q1. Please describe any and all reviews or audits to determine if the income and proceeds or receipts reported to DLNR contain any inaccuracies.

A1. The University is not aware of formal internal reviews or audits related to income and proceeds or receipts reported to the Department of Land and Natural Resources ("DLNR"). The University is aware of formal reviews commissioned by OHA towards this end.

Q2. If there are any omissions from the income and proceeds reported to DLNR for inclusion in its Accounting of All Receipts from Lands Described in Section 5(f) of the Admission Act for Fiscal Year 2021 and Fiscal Year 2022, please provide all information required by Act 178 (Session Laws of Hawai'i 2006), including but not limited to the source and amount of each omitted amount.

A2. The University has identified possible omissions for Fiscal Year 2021 and Fiscal Year 2022, and related information is provided below:

Account Name	Tax Map Key	Ceded/Public Land Trust Total Receipts omitted for FY 21	20% of Ceded/Public Land Trust Total Receipts omitted for FY 21	Ceded/Public Land Trust Total Receipts omitted for FY 22	20% of Ceded/Public Land Trust Total Receipts omitted for FY 22
UHM Facilities Business Office	(1) 2-8-023:003	\$389,860.35	\$77,972.07	\$460,757.34	\$92,151.47
UHM Office of Vice Chancellor for Research	(1) 4-1-014:014	\$42,660.00	\$8,532.00	\$42,660.00	\$8,532.00
UHH 'Imiloa	(3) 2-4-001:007	\$3,568.61	\$713.72	\$77,366.89	\$15,473.38
TOTAL		\$436,088.96	\$87,217.78	\$580,784.23	\$116,156.85

In Fiscal Year 2023, the University began reporting regarding cell tower license agreements and a space lease to the U.S. National Oceanic and Atmospheric Administration ("NOAA") for an

office located at UH Mānoa. In Fiscal Year 2024, the University began reporting net receipts from the 'Imiloa Astronomy Center located at the University of Hawai'i at Hilo ("UH Hilo").

The University continues to review transactions on a go-forward basis to identify additional Act 178 reporting requirements.

Q3. If the Report to the Office of Hawaiian Affairs on the Accuracy and Completeness of a report by the DLNR to the Hawai'i State Legislature on Public Land Trust Receipts for Fiscal Year ended June 30, 2016, by N&K CPAS, Inc. (2018) identified any gaps in reporting for this agency, please describe the steps taken to include the income and proceeds or receipts reported as a gap.

A3. The N&K CPAS, Inc. report identified the following as a reporting gap for the University, "bookstore receipts for food, sundries & souvenirs, and insignia clothing generated at UH Mānoa bookstore." The University has incorporated the net receipts from this gap into its reporting to DLNR.

Q4. Please describe the information from the list of 13 items listed in the PLTWG Letter that were included in this agency information and data provided to DLNR to create and maintain the Public Land Trust Information System ("PLTIS").

A4. The University previously provided a land inventory of parcels with the relevant requested information (as applicable) to DLNR, which was used to create and maintain PLTIS.

Q5. Please describe any and all steps that are taken by this agency to verify your data and to determine if there are any inaccuracies in the PLTIS.

A5. When considering the use of lands under the University's jurisdiction that would generate income and proceeds or receipts receivable by the University, as part of ordinary due diligence, the University determines whether the land in question is Ceded Lands. If PLTIS needs to be updated, the University will take the necessary steps to inform DLNR of any corrections needed to update PLTIS.

Q6. Please identify any current inaccuracies discovered in this agency information provided or otherwise available to the DLNR or now present in the PLTIS and include: (A) A description of how the inaccuracy will be corrected; and (B) Copies of all documents related to the correction of those inaccuracies.

A6. Should the University identify any specific inaccuracies, it will take the necessary steps to inform DLNR of any corrections and provide any documents needed to update PLTIS.

Q7. Please describe any and all principles or guidelines utilized by this agency in its reporting. For instance, if a parcel is part Ceded Lands and part non-Ceded Lands, how does the agency determine whether it will be included as Ceded Lands?

A7. The University utilizes guidance from the Attorney General, PLTIS, and its operational assessments to determine what lands in possession of the University are ceded and which receipts it collects from the use of public land trust lands are subject to transfer to OHA under Executive Order ("EO") 06-06 and EO 22-04.

In addition, the University has engaged in informal discussions with OHA in pursuit of Act 178 compliance. The University reports and transfers receipts from the use of public land trust lands collected for parking, faculty housing, non-student housing rentals, vending machines, certain bookstore items, and leases. Each campus is discussed in turn below.

UH at Mānoa. The University reports receipts from parking, faculty housing, non-student housing rentals, vending machines, licenses and leases, and bookstore food, sundry, and logo items. The University reports receipts in the named categories for the bookstore, less the cost of goods sold.

UH Hilo. The University reports receipts from parking, non-student housing rentals, vending machines, bookstore foods, sundry, and logo items. The UH Hilo campus does not have faculty housing. The University reports receipts in the named categories for the bookstore, less the cost of goods sold. The University also reports receipts from the 'Imiloa Astronomy Center, less the cost of goods sold.

UH Hilo presently accounts and reports receipts for the sublease and operation of commercial tours on Ceded Lands leased by the University from the Board of Land and Natural Resources on Mauna Kea ("**UH Mauna Kea Lands**").

Windward Community College ("**WCC**"). The University reports receipts from vending machines and bookstore food, sundry, and logo items. The WCC campus does not have faculty or student housing, and it does not charge for parking. The University reports receipts in the named categories for the bookstore, less the cost of goods sold.

Honolulu Community College ("**HonCC**"). The University reports receipts from parking and vending machines. The HonCC campus does not have faculty or student housing, and its bookstore is not on Ceded Lands.

Hawai'i Community College ("**Hawai'i CC**"). The University reports receipts from vending machines. The Hawai'i CC campus does not have faculty or student housing, and it does not charge for parking.

Other Campuses. UH at West O'ahu, Leeward Community College, and Kaua'i Community College are not on Ceded Lands. UH Maui College and Kapi'olani Community College have parcels designated as Ceded Lands, but those parcels are used for educational purposes and pursuant to EO 06-06 (which incorporates EO 03-03 by reference), EO 22-04, and guidance from the Attorney General, receipts from those uses are not subject to transfer to OHA.

Other UH Lands. The University reports receipts from lease revenue for lands that it has entered into contracts with other parties.

Q8. Please confirm that all conservation district lands or preservation zoned lands which this agency holds title or over which it maintains management control were included in the reporting.

A8. With regard to the PLTWG Letter's reference to "preservation zoned" lands and "conservation district" lands, we assume these are references to (i) a county zoning classification and (ii) the State conservation district defined under Hawai'i Revised Statutes chapter 183C [Conservation District], accordingly. To the extent that these lands were also Ceded Lands that the University holds title to or over which it maintains management control, those lands were included in PLTIS. For example, UH Mauna Kea Lands are Ceded Lands and also located in the State conservation district.

Q9. Please confirm that all Public Law 88-233 transferred since August 21, 1959 from the federal government to the State and to this agency was reported to DLNR and is included in the PLTIS.

A9. The University is not aware of any lands transferred from the federal government to the University that are subject to Public Law 88-233.

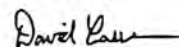
Q10. Please identify and describe any submerged lands within the jurisdiction or use of this agency and provide the information and data required by Act 54 (Session Laws of Hawai'i 2011).

A10. We are aware of the following submerged parcels:

- Coconut Island. TMK No. (1) 4-6-001: 051. Held by UH under EO 3794, for University and Allied Purposes.
- Makai Pier. TMK No. (1) 4-1-014: 014. Held by UH under general lease issued by BLNR to be used solely for construction, use, and maintenance of a pier and other facilities for berthing vessels, housing equipment to be used in marine science and ocean technology and research, and for the design, construction, testing, and use of equipment and facilities to further marine science, ocean technology, and undersea exploration of aquatic and terrestrial resources.
- Marine Education Training Center. TMK No. (1) 1-5-041: 006 (portion) and 334 (portion). Held by UH under general lease issued by BLNR for Education and Research Purposes.

If you have any questions or concerns, please let me know.

Sincerely,



David Lassner
President, University of Hawai'i

JOSH GREEN, M.D.
Governor

SYLVIA LUKE
Lt. Governor



State of Hawai'i
DEPARTMENT OF AGRICULTURE
KA 'OIHANA MAHI'AI
1428 South King Street
Honolulu, Hawai'i 96814-2512
Phone: (808) 973-9600 FAX: (808) 973-9613

SHARON HURD
Chairperson, Board of Agriculture

DEXTER KISHIDA
Deputy to the Chairperson

January 18, 2024

Ms. Carmen "Hulu" Lindsey
Public Land Trust Working Group
State of Hawaii
Office of Hawaiian Affairs
50 N. Nimitz Hwy., #200
Honolulu, HI 96817

Dear Ms. Lindsey:

This is in reply to your letter dated December 22, 2023, regarding the Public Land Trust Working Group (Act 226 (SLH 2022)).

For your information, enclosed is the report entitled Implementation of Section 5, Act 178, SLH 2006 report as of June 30, 2023, that was submitted to DLNR and DAGS.

Should you have any questions, please contact Linda Murai, Property Manager, at Linda.H.Murai@hawaii.gov or call 808-973-9473.

Sincerely,

A handwritten signature in black ink that reads "Sharon Hurd".

Sharon Hurd, Chairperson
Board of Agriculture

Enclosure

c. Sherry P. Broder, Esq.
Public Land Trust Working Group



Title of Report: Implementation of Section 5, Act 178, SLH 2006
Agency: Agriculture
Report as of: 30-Jun-23
Contact Person Name: Linda Murai
Contact Person Email: Linda.H.Murai@hawaii.gov
Contact Person Phone: 973-9473

Type	Tax Map Key	Other ID	Trust Land Status	Fund	Year	Appropriation	Document No.	Name	Amount Not Transferred to OHA	Amount Transferred to OHA	Gross Receipt	Comment
AGRICULTURAL PARK												
Lease	(1) 8-5-034:001	5(b)		S-317	FY2023	S-317	S-1001	Hawaii Golden Farm LLC	\$ 3,198.40	\$ 799.60	\$ 3,998.00	
Lease	(1) 8-5-034:002	5(b)		S-317	FY2023	S-317	S-10020	Hawaii Golden Farm, LLC	\$ 1,675.20	\$ 418.80	\$ 2,094.00	
Lease	(1) 8-5-034:003	5(b)		S-317	FY2023	S-317	S-1003	SGVG Corp.	\$ 3,234.40	\$ 808.60	\$ 4,043.00	
Lease	(1) 8-5-034:004	5(b)		S-317	FY2023	S-317	S-1004	Bernardino Cagauan, Jr.	\$ 2,388.00	\$ 597.00	\$ 2,985.00	
Lease	(1) 8-5-034:005	5(b)		S-317	FY2023	S-317	S-1005	Wen Guang Wu and Jin Qun Liu	\$ 728.96	\$ 182.24	\$ 911.20	
Lease	(1) 8-5-034:006	5(b)		S-317	FY2023	S-317	S-1006	James Kam	\$ 12,760.46	\$ 3,190.12	\$ 15,950.58	
Lease	(1) 8-5-034:007	5(b)		S-317	FY2023	S-317	S-1007	Hydroponics Alternatives LLC	\$ 19,228.00	\$ 4,807.00	\$ 24,035.00	
Lease	(1) 8-5-034:008	5(b)		S-317	FY2023	S-317	S-1008	Creighton & Elton Mow	\$ 6,240.00	\$ 1,560.00	\$ 7,800.00	
Lease	(1) 8-5-034:010	5(b)		S-317	FY2023	S-317	S-1010	Burke Dunlap	\$ 2,912.00	\$ 728.00	\$ 3,640.00	
Lease	(1) 8-5-034:011	5(b)		S-317	FY2023	S-317	S-1011	Burke & Chantel Tien Dunlap	\$ 2,304.00	\$ 576.00	\$ 2,880.00	
Lease	(1) 8-5-034:013	5(b)		S-317	FY2023	S-317	S-10130	Hawaii Golden Farm, LLC	\$ 2,108.80	\$ 527.20	\$ 2,636.00	
Lease	(1) 8-5-034:014	5(b)		S-317	FY2023	S-317	S-1014	Cary Takenaka	\$ 7,360.00	\$ 1,840.00	\$ 9,200.00	
Lease	(1) 8-5-034:015	5(b)		S-317	FY2023	S-317	S-1015	Shermiah laea III	\$ 2,406.40	\$ 601.60	\$ 3,008.00	
Lease	(1) 8-5-034:016	5(b)		S-317	FY2023	S-317	S-10160	Hawaii Golden Farm, LLC	\$ 3,203.20	\$ 800.80	\$ 4,004.00	
Lease	(1) 8-5-034:017	5(b)		S-317	FY2023	S-317	S-10170	Hawaii Golden Farm, LLC	\$ 1,955.20	\$ 488.80	\$ 2,444.00	
Lease	(1) 9-4-002:080	5(b)		S-317	FY2023	S-317	S-2000	Waikele Farms, Inc. (Larry Jefts), RP-26	\$ 1,193.00	\$ 298.25	\$ 1,491.25	
Lease	(3) 1-5-116:002	5(b)		S-317	FY2023	S-317	S-4416	Joseph Dalrymple	\$ 1,400.00	\$ 350.00	\$ 1,750.00	
Lease	(3) 1-5-116:004	5(b)		S-317	FY2023	S-317	S-4418	Aloha Blooms Inc.	\$ 1,400.00	\$ 350.00	\$ 1,750.00	
Lease	(3) 1-5-116:006	5(b)		S-317	FY2023	S-317	S-4420	Thomas Lee	\$ 1,400.00	\$ 350.00	\$ 1,750.00	
Lease	(3) 1-5-116:008	5(b)		S-317	FY2023	S-317	S-4422	Elvira Sadorra	\$ 2,927.29	\$ 731.82	\$ 3,659.11	
Lease	(3) 1-5-116:009	5(b)		S-317	FY2023	S-317	S-4423	Melecio and Arceli Alvarado	\$ 1,400.00	\$ 350.00	\$ 1,750.00	
Lease	(3) 1-5-116:010	5(b)		S-317	FY2023	S-317	S-4424	Ken and Karen Delimont	\$ 1,400.00	\$ 350.00	\$ 1,750.00	
Lease	(3) 1-5-116:011	5(b)		S-317	FY2023	S-317	S-4426	John Garcia Jr.	\$ 160.00	\$ 40.00	\$ 200.00	
Lease	(3) 1-5-116:014	5(b)		S-317	FY2023	S-317	S-4428	Shane Castillo, Jr.	\$ 2,800.00	\$ 700.00	\$ 3,500.00	
Lease	(3) 1-5-116:016	5(b)		S-317	FY2023	S-317	S-4430	Delfin Ventura	\$ 2,144.80	\$ 536.20	\$ 2,681.00	
Lease	(3) 1-5-116:021	5(b)		S-317	FY2023	S-317	S-4624	Gerry Barao, Sr.	\$ 722.03	\$ 180.50	\$ 902.53	
Lease	(3) 1-5-116:022	5(b)		S-317	FY2023	S-317	S-4625	Kahakai Nursery Inc. (Terada)	\$ 1,352.00	\$ 338.00	\$ 1,690.00	
Lease	(3) 1-5-116:023	5(b)		S-317	FY2023	S-317	S-4626	Pacific Floral Exchange	\$ 1,352.00	\$ 338.00	\$ 1,690.00	
Lease	(3) 1-5-116:024	5(b)		S-317	FY2023	S-317	S-4627	Scott Salfen	\$ 1,352.00	\$ 338.00	\$ 1,690.00	
Lease	(3) 1-5-116:027	5(b)		S-317	FY2023	S-317	S-4628	Pasion, Sibucao & Fiesta	\$ 5,040.00	\$ 1,260.00	\$ 6,300.00	
Lease	(3) 1-5-116:025	5(b)		S-317	FY2023	S-317	S-4630	Pacific Farms Inc. (Grayson) - Sublessee	\$ 1,984.00	\$ 496.00	\$ 2,480.00	
Lease	(3) 7-3-049:002	5(b)		S-317	FY2023	S-317	S-4681	Resort Management Group	\$ 2,312.00	\$ 578.00	\$ 2,890.00	
Lease	(3) 7-3-049:003	5(b)		S-317	FY2023	S-317	S-4682	Resort Management Group	\$ 2,648.00	\$ 662.00	\$ 3,310.00	
Lease	(3) 7-3-049:005	5(b)		S-317	FY2023	S-317	S-4684	Joseph Roderick	\$ 1,432.00	\$ 358.00	\$ 1,790.00	
Lease	(3) 7-3-049:007	5(b)		S-317	FY2023	S-317	S-4686	Kelly Greenwell (Orchard Marine Corp)	\$ 3,088.00	\$ 772.00	\$ 3,860.00	
Lease	(3) 7-3-049:008	5(b)		S-317	FY2023	S-317	S-4687	James Smith	\$ 2,392.00	\$ 598.00	\$ 2,990.00	
Lease	(3) 7-3-049:009	5(b)		S-317	FY2023	S-317	S-4688	Resort Management Group	\$ 3,616.00	\$ 904.00	\$ 4,520.00	
Lease	(3) 7-3-049:010	5(b)		S-317	FY2023	S-317	S-4689	Nookie Castillo	\$ 2,512.00	\$ 628.00	\$ 3,140.00	
Lease	(3) 7-3-049:011	5(b)		S-317	FY2023	S-317	S-4690	Thomas & Fatima Martin	\$ 1,196.00	\$ 299.00	\$ 1,495.00	
Lease	(3) 7-3-049:012	5(b)		S-317	FY2023	S-317	S-4691	Howard Clark	\$ 3,980.00	\$ 995.00	\$ 4,975.00	
Lease	(3) 2-2-056:027	5(b)		S-317	FY2023	S-317	S-4748	David Shiigi Trust	\$ 3,280.00	\$ 820.00	\$ 4,100.00	
Lease	(3) 2-2-056:028	5(b)		S-317	FY2023	S-317	S-4749	Clarence Kim	\$ 3,296.00	\$ 824.00	\$ 4,120.00	
Lease	(3) 2-2-056:029	5(b)		S-317	FY2023	S-317	S-4750	James Kim	\$ 1,644.00	\$ 411.00	\$ 2,055.00	
Lease	(3) 2-2-056:030	5(b)		S-317	FY2023	S-317	S-4751	Tadashi's Nursery Inc.	\$ 3,296.00	\$ 824.00	\$ 4,120.00	
Lease	(3) 2-2-056:032	5(b)		S-317	FY2023	S-317	S-4753	Keith Kuroiwa	\$ 3,296.00	\$ 824.00	\$ 4,120.00	
Lease	(3) 2-2-056:034	5(b)		S-317	FY2023	S-317	S-4755	George Nishimura	\$ 1,644.00	\$ 411.00	\$ 2,055.00	
Lease	(3) 2-2-056:035	5(b)		S-317	FY2023	S-317	S-4756	Charles & Shirley Kanoa	\$ 3,272.00	\$ 818.00	\$ 4,090.00	
Lease	(3) 2-2-056:036	5(b)		S-317	FY2023	S-317	S-4757	Raymond Savella	\$ 3,280.00	\$ 820.00	\$ 4,100.00	
Lease	(3) 2-2-056:037	5(b)		S-317	FY2023	S-317	S-4758	M. Nakamura Nursery	\$ 4,430.04	\$ 1,107.51	\$ 5,537.55	
Lease	(3) 2-2-056:038	5(b)		S-317	FY2023	S-317	S-4759	M. Nakamura Nursery	\$ 4,422.04	\$ 1,105.51	\$ 5,527.55	
Lease	(3) 2-2-056:039	5(b)		S-317	FY2023	S-317	S-4760	Raymond Tanouye, Mountain Meadows	\$ 2,144.00	\$ 536.00	\$ 2,680.00	

Lease	(3) 2-2-056:041	5(b)	S-317 FY2023	S-317	S-4762	Scot Aiona	\$	4,456.00	\$	1,114.00	\$	5,570.00
Lease	(3) 2-2-056:042	5(b)	S-317 FY2023	S-317	S-4763	Ono Nut Farms	\$	4,400.00	\$	1,100.00	\$	5,500.00
Lease	(3) 2-2-056:043	5(b)	S-317 FY2023	S-317	S-4764	Panaewa Foliage (Kurt Fujioka)	\$	1,636.00	\$	409.00	\$	2,045.00
Lease	(3) 2-2-056:044	5(b)	S-317 FY2023	S-317	S-4765	Panaewa Foliage (Kurt Fujioka)	\$	1,644.00	\$	411.00	\$	2,055.00
Lease	(3) 2-2-056:045	5(b)	S-317 FY2023	S-317	S-4766	Emil Yadao	\$	3,280.00	\$	820.00	\$	4,100.00
Lease	(3) 2-2-056:046	5(b)	S-317 FY2023	S-317	S-4767	Frederick & India Schor	\$	3,768.00	\$	942.00	\$	4,710.00
Lease	(3) 2-2-056:047	5(b)	S-317 FY2023	S-317	S-4768	Stephen Matsuura	\$	4,260.00	\$	1,065.00	\$	5,325.00
Lease	(3) 2-2-056:048	5(b)	S-317 FY2023	S-317	S-4769	David Sakai	\$	2,670.00	\$	667.50	\$	3,337.50
Lease	(3) 2-2-056:049	5(b)	S-317 FY2023	S-317	S-4770	Toshiyuki & Sandra Ota	\$	2,664.00	\$	666.00	\$	3,330.00
Lease	(3) 2-2-056:050	5(b)	S-317 FY2023	S-317	S-4771	Calvin & Doreen Nogami	\$	2,856.00	\$	714.00	\$	3,570.00
Lease	(3) 2-2-056:051	5(b)	S-317 FY2023	S-317	S-4772	Kawasaki Nursery Inc	\$	2,840.00	\$	710.00	\$	3,550.00
Lease	(3) 2-2-056:052	5(b)	S-317 FY2023	S-317	S-4773	Hawaiian Sunshine Nursery, Inc.	\$	3,732.00	\$	933.00	\$	4,665.00
Lease	(3) 2-2-056:053	5(b)	S-317 FY2023	S-317	S-4774	Waialani Growers (Peter Matsuura)	\$	1,620.00	\$	405.00	\$	2,025.00
Lease	(3) 2-2-056:054	5(b)	S-317 FY2023	S-317	S-4775	Henry & Loraine Terada	\$	3,768.00	\$	942.00	\$	4,710.00
Lease	(3) 2-2-056:031	5(b)	S-317 FY2023	S-317	S-4777	Emil Yadao	\$	2,000.00	\$	500.00	\$	2,500.00
Lease	(3) 2-2-056:055	5(b)	S-317 FY2023	S-317	S-4779	William & Henrietta Hanson	\$	984.00	\$	246.00	\$	1,230.00
Lease	(3) 1-5-116:028	5(b)	S-317 FY2023	S-317	S-4791	Delfin and Crisanta Ventura	\$	664.00	\$	166.00	\$	830.00
Lease	(3) 1-5-116:029	5(b)	S-317 FY2023	S-317	S-4792	Michael & Leilani Au	\$	664.00	\$	166.00	\$	830.00
Lease	(3) 1-5-116:030	5(b)	S-317 FY2023	S-317	S-4793	Young Soo and Arlene Kim	\$	664.00	\$	166.00	\$	830.00
Lease	(3) 1-5-116:032	5(b)	S-317 FY2023	S-317	S-4795	Eberlil Tropical Flowers Inc.	\$	332.00	\$	83.00	\$	415.00
Lease	(3) 1-5-116:033	5(b)	S-317 FY2023	S-317	S-4796	Kenneth and Karen Delimont	\$	664.00	\$	166.00	\$	830.00
Lease	(3) 1-5-116:035	5(b)	S-317 FY2023	S-317	S-4798	Michael Martin	\$	709.60	\$	177.40	\$	887.00
Lease	(3) 1-5-116:036	5(b)	S-317 FY2023	S-317	S-4799	Neil Anderson	\$	1,027.01	\$	256.75	\$	1,283.76
Lease	(3) 1-5-116:046	5(b)	S-317 FY2023	S-317	S-4800	Neal Okimoto	\$	608.00	\$	152.00	\$	760.00
Lease	(3) 1-5-116:037	5(b)	S-317 FY2023	S-317	S-4801	Joshua McClung	\$	664.00	\$	166.00	\$	830.00
Lease	(3) 1-5-116:038	5(b)	S-317 FY2023	S-317	S-4802	Robert Fujitake	\$	664.00	\$	166.00	\$	830.00
Lease	(3) 1-5-116:039	5(b)	S-317 FY2023	S-317	S-4803	Robert D'Anna & James Downing	\$	664.00	\$	166.00	\$	830.00
Lease	(3) 1-5-116:040	5(b)	S-317 FY2023	S-317	S-4804	Dennis Kapuras	\$	664.00	\$	166.00	\$	830.00
Lease	(3) 1-5-116:041	5(b)	S-317 FY2023	S-317	S-4805	Wade Okamoto	\$	1,800.00	\$	450.00	\$	2,250.00
Lease	(3) 1-5-116:043	5(b)	S-317 FY2023	S-317	S-4807	David Stone	\$	711.04	\$	177.76	\$	888.80
Lease	(3) 1-5-116:044	5(b)	S-317 FY2023	S-317	S-4808	Hawaii Clean Seed LLC (Dan Kelly)	\$	1,094.40	\$	273.60	\$	1,368.00
Lease	(3) 1-5-116:047	5(b)	S-317 FY2023	S-317	S-4810	Neal Okimoto	\$	688.00	\$	172.00	\$	860.00
Lease	(3) 1-5-116:048	5(b)	S-317 FY2023	S-317	S-4811	Leonard Paresa	\$	728.00	\$	182.00	\$	910.00
Lease	(3) 1-5-116:053	5(b)	S-317 FY2023	S-317	S-4816	Daniel & Martha Carter (Marsdan Tropicals)	\$	776.00	\$	194.00	\$	970.00
Lease	(3) 1-5-116:054	5(b)	S-317 FY2023	S-317	S-4817	Christopher Lichty	\$	1,212.00	\$	303.00	\$	1,515.00
Lease	(3) 1-5-116:056	5(b)	S-317 FY2023	S-317	S-4819	Michael & Patricia Sauer	\$	768.00	\$	192.00	\$	960.00
Lease	(3) 1-5-116:057	5(b)	S-317 FY2023	S-317	S-4820	Jose Atalig & Cecillia Cardines	\$	672.00	\$	168.00	\$	840.00
Lease	(3) 1-5-116:058	5(b)	S-317 FY2023	S-317	S-4821	Wajira Wansa	\$	672.00	\$	168.00	\$	840.00
Lease	(3) 1-5-116:059	5(b)	S-317 FY2023	S-317	S-4822	Susan Philips	\$	664.00	\$	166.00	\$	830.00
Lease	(3) 1-5-116:060	5(b)	S-317 FY2023	S-317	S-4823	Jed Ramos	\$	744.00	\$	186.00	\$	930.00
Lease	(3) 1-5-116:005	5(b)	S-317 FY2023	S-317	S-4824	Kenneth Kudo	\$	1,149.68	\$	287.42	\$	1,437.10
Lease	(3) 1-5-116:042	5(b)	S-317 FY2023	S-317	S-4825	Donato Sarahan	\$	1,394.40	\$	348.60	\$	1,743.00
Lease	(3) 1-5-116:026	5(b)	S-317 FY2023	S-317	S-4826	Panaewa Foliage Inc, (Kurt Fujioka)	\$	1,702.40	\$	425.60	\$	2,128.00
Lease	(3) 1-5-116:045	5(b)	S-317 FY2023	S-317	S-4827	Patricia Leimomi Greene	\$	500.00	\$	125.00	\$	625.00
Lease	(3) 1-5-116:034	5(b)	S-317 FY2023	S-317	S-4829	William & Henrietta Hanson	\$	280.00	\$	70.00	\$	350.00
Lease	(3) 1-5-116:051	5(b)	S-317 FY2023	S-317	S-4830	George Poppas	\$	1,440.00	\$	360.00	\$	1,800.00
Lease	(3) 7-3-049:017	5(b)	S-317 FY2023	S-317	S-4834	Resort Management Group	\$	2,448.00	\$	612.00	\$	3,060.00
Lease	(3) 7-3-049:018	5(b)	S-317 FY2023	S-317	S-4835	Nursery Solutions, Inc.	\$	3,513.48	\$	878.37	\$	4,391.85
Lease	(3) 7-3-049:019	5(b)	S-317 FY2023	S-317	S-4836	Jossanna Ma	\$	3,312.00	\$	828.00	\$	4,140.00
Lease	(3) 7-3-049:020	5(b)	S-317 FY2023	S-317	S-4837	Curtis Nakaoka	\$	1,764.00	\$	441.00	\$	2,205.00
Lease	(3) 7-3-049:021	5(b)	S-317 FY2023	S-317	S-4838	Puna Certified Nursery	\$	4,872.00	\$	1,218.00	\$	6,090.00
Lease	(3) 7-3-049:022	5(b)	S-317 FY2023	S-317	S-4839	Puna Certified Nursery (Malcolm Saxby)	\$	2,532.00	\$	633.00	\$	3,165.00
Lease	(3) 7-3-049:023	5(b)	S-317 FY2023	S-317	S-4840	Kato, Inc.	\$	3,320.00	\$	830.00	\$	4,150.00
Lease	(3) 7-3-049:024	5(b)	S-317 FY2023	S-317	S-4841	Alvin Sato	\$	3,327.96	\$	831.99	\$	4,159.95
Lease	(3) 7-3-049:025	5(b)	S-317 FY2023	S-317	S-4842	Craig Chambers	\$	3,320.00	\$	830.00	\$	4,150.00
Lease	(3) 7-3-049:026	5(b)	S-317 FY2023	S-317	S-4843	Daniel Green	\$	3,320.00	\$	830.00	\$	4,150.00
Lease	(3) 7-3-049:028	5(b)	S-317 FY2023	S-317	S-4845	Orchid Farm, Inc.	\$	5,200.00	\$	1,300.00	\$	6,500.00
Lease	(3) 7-3-049:029	5(b)	S-317 FY2023	S-317	S-4846	Orchid Farm, Inc.	\$	2,540.00	\$	635.00	\$	3,175.00
Lease	(3) 7-3-049:031	5(b)	S-317 FY2023	S-317	S-4848	Denis Louis O'leary	\$	2,540.00	\$	635.00	\$	3,175.00
Lease	(3) 7-3-049:032	5(b)	S-317 FY2023	S-317	S-4849	Greg Boyer Hawaiian Landscapes Inc	\$	3,319.80	\$	829.95	\$	4,149.75
Lease	(3) 7-3-049:033	5(b)	S-317 FY2023	S-317	S-4850	Green Thumb, Inc. (James Furuyama)	\$	3,312.00	\$	828.00	\$	4,140.00

Lease	(3) 7-3-049:034	5(b)	S-317 FY2023	S-317	S-4851	Patricia Leimomi Greene	\$	3,312.00	\$	828.00	\$	4,140.00
Lease	(3) 7-3-049:035	5(b)	S-317 FY2023	S-317	S-4852	Puna Certified Nursery Inc.	\$	2,628.00	\$	657.00	\$	3,285.00
Lease	(3) 7-3-049:015	5(b)	S-317 FY2023	S-317	S-4853	Hawaii Lawn & Landscaping (Caz DiMarco	\$	2,936.00	\$	734.00	\$	3,670.00
Lease	(3) 7-3-049:016	5(b)	S-317 FY2023	S-317	S-4854	Kelly Greenwell (Orchard Marine Corp)	\$	1,544.00	\$	386.00	\$	1,930.00
Lease	(3) 7-3-049:001	5(b)	S-317 FY2023	S-317	S-4856	Peter Fithian (Orchid Farm Inc.)	\$	2,904.00	\$	726.00	\$	3,630.00
Lease	(3) 7-3-049:006	5(b)	S-317 FY2023	S-317	S-4857	Dean Maruyama (Turf Hawaii)	\$	2,272.00	\$	568.00	\$	2,840.00
Lease	(3) 7-3-049:014	5(b)	S-317 FY2023	S-317	S-4858	George Broderson & Adam Broderson	\$	2,304.00	\$	576.00	\$	2,880.00
Lease	(3) 7-3-049:027	5(b)	S-317 FY2023	S-317	S-4860	Daniel Green	\$	6,000.00	\$	1,500.00	\$	7,500.00
Lease	(1) 4-1-035:001	5(b)	S-317 FY2023	S-317	S-4922	Orathai Vixayvong and Seng Vixayvong	\$	10,926.40	\$	2,731.60	\$	13,658.00
Lease	(1) 4-1-035:002	5(b)	S-317 FY2023	S-317	S-4923	Frankie's Nursery, LLC	\$	11,742.40	\$	2,935.60	\$	14,678.00
Lease	(1) 4-1-035:003	5(b)	S-317 FY2023	S-317	S-4924	Kenneth L & Lisa L Vinzant	\$	4,170.40	\$	1,042.60	\$	5,213.00
Lease	(1) 4-1-035:004	5(b)	S-317 FY2023	S-317	S-4925	Mahiku Farm LLC	\$	11,316.00	\$	2,829.00	\$	14,145.00
Lease	(1) 4-1-035:005	5(b)	S-317 FY2023	S-317	S-4926	The 2004 Uehara Family Revocable Living	\$	10,211.10	\$	2,552.78	\$	12,763.88
Lease	(1) 4-1-035:006	5(b)	S-317 FY2023	S-317	S-4927	Sumitra Viyanan Barton	\$	11,380.00	\$	2,845.00	\$	14,225.00
Lease	(1) 4-1-035:008	5(b)	S-317 FY2023	S-317	S-4929	Scott & Lynda Campesino Chun	\$	8,574.40	\$	2,143.60	\$	10,718.00
Lease	(1) 4-1-035:009	5(b)	S-317 FY2023	S-317	S-4930	Stephen K. Morse & DonMarie Chung	\$	11,640.00	\$	2,910.00	\$	14,550.00
Lease	(1) 4-1-035:011	5(b)	S-317 FY2023	S-317	S-4932	Koba's Nursery, Inc.	\$	8,172.00	\$	2,043.00	\$	10,215.00
Lease	(1) 4-1-035:012	5(b)	S-317 FY2023	S-317	S-4933	Ahiki Acres, LLC	\$	10,308.00	\$	2,577.00	\$	12,885.00
Lease	(1) 4-1-035:013	5(b)	S-317 FY2023	S-317	S-4934	CC Repair & Maintenance Service, Inc.	\$	7,616.59	\$	1,904.15	\$	9,520.74
Lease	(1) 4-1-035:010	5(b)	S-317 FY2023	S-317	S-4936	Glads Landscaping & Tree Trimming, Inc.	\$	11,617.15	\$	2,904.29	\$	14,521.44
Lease	(2) 5-2-004:016	5(b)	S-317 FY2023	S-317	S-9002	Hikiola Cooperative	\$	576.00	\$	144.00	\$	720.00
Lease	(2) 5-2-004:119	5(b)	S-317 FY2023	S-317	S-9003	Akea Farms, Inc.	\$	448.00	\$	112.00	\$	560.00
Lease	(2) 5-2-001:012	5(b)	S-317 FY2023	S-317	S-9004	L&R Farm Ent. LLC	\$	772.00	\$	193.00	\$	965.00
Lease	(2) 5-2-001:013	5(b)	S-317 FY2023	S-317	S-9005	Grant Schule, Kumu Farms	\$	762.96	\$	190.74	\$	953.70
Lease	(2) 5-2-001:014	5(b)	S-317 FY2023	S-317	S-9006	L&R Farm Ent. LLC	\$	748.00	\$	187.00	\$	935.00
Lease	(2) 5-2-001:015	5(b)	S-317 FY2023	S-317	S-9007	L&R Farm Ent. LLC	\$	1,408.00	\$	352.00	\$	1,760.00
Lease	(2) 5-2-001:018	5(b)	S-317 FY2023	S-317	S-9010	Hawaii Tropical Plants, Limited Partnership	\$	789.71	\$	197.43	\$	987.14
Lease	(2) 5-2-001:019	5(b)	S-317 FY2023	S-317	S-9011	Hawaii Tropical Plants, Limited Partnership	\$	836.37	\$	209.09	\$	1,045.46
Lease	(2) 5-2-001:021	5(b)	S-317 FY2023	S-317	S-9013	Kumu Farms LLC	\$	1,114.01	\$	278.50	\$	1,392.51
Lease	(2) 5-2-001:022	5(b)	S-317 FY2023	S-317	S-9014	Thomas DeCourcy	\$	1,728.00	\$	432.00	\$	2,160.00
Lease	(2) 5-2-001:023	5(b)	S-317 FY2023	S-317	S-9015	Friendly Isle Growing Service Corporation	\$	672.00	\$	168.00	\$	840.00
Lease	(2) 5-2-001:024	5(b)	S-317 FY2023	S-317	S-9016	Molokai Ag Park, Inc.	\$	1,024.00	\$	256.00	\$	1,280.00
Lease	(2) 5-2-001:025	5(b)	S-317 FY2023	S-317	S-9017	Naiwa Farm & Nursery	\$	2,644.67	\$	661.17	\$	3,305.84
Lease	(2) 5-2-001:026	5(b)	S-317 FY2023	S-317	S-9018	Grant Schule	\$	673.20	\$	168.30	\$	841.50
Lease	(2) 5-2-001:027	5(b)	S-317 FY2023	S-317	S-9019	Duane Cranney	\$	908.00	\$	227.00	\$	1,135.00
Lease	(2) 5-2-001:028	5(b)	S-317 FY2023	S-317	S-9020	Friendly Isle Growing Service Corporation	\$	1,264.00	\$	316.00	\$	1,580.00
Lease	(2) 5-2-004:123	5(b)	S-317 FY2023	S-317	S-9021	Molokai Livestock Coop.	\$	829.60	\$	207.40	\$	1,037.00
Sub-Total Agricultural Park							\$	435,886.96	\$	108,971.73	\$	544,858.69

NON-AGRICULTURAL PARK

Revocable Permit	(3) 4-6-002:001	5(b)	S-305 FY2023	S-305	N-2001	Stephen DeLuz	\$	1,184.06	\$	296.02	\$	1,480.08
Revocable Permit	(4) 4-1-009:005	5(b)	S-305 FY2023	S-305	N-2102	Michael Fernandes	\$	158.70	\$	39.68	\$	198.38
Revocable Permit	(4) 4-1-009:006	5(b)	S-305 FY2023	S-305	N-2102	Michael Fernandes						
Lease	(1) 4-1-010:040	5(b)	S-305 FY2023	S-305	N-2500	Wailupe Farms LLC	\$	15,849.60	\$	3,962.40	\$	19,812.00
Lease	(3) 6-6-005:028	5(b)	S-305 FY2023	S-305	N-3002	Kamuela Vacuum Cooling Site	\$	2,033.88	\$	508.47	\$	2,542.35
Lease	(1) 4-1-010:005	5(b)	S-305 FY2023	S-305	N-3100	Abigail K. Kawananakoa	\$	12,264.96	\$	3,066.24	\$	15,331.20
Lease	(1) 4-1-010:044	5(b)	S-305 FY2023	S-305	N-3101	Windward Plants Incorporated	\$	1,600.00	\$	400.00	\$	2,000.00
Lease	(1) 4-1-025:022	5(b)	S-305 FY2023	S-305	N-3102	Hugh Baptiste	\$	4,000.00	\$	1,000.00	\$	5,000.00
Lease	(1) 4-1-025:023	5(b)	S-305 FY2023	S-305	N-3102	Hugh Baptiste						
Lease	(1) 4-1-010:039	5(b)	S-305 FY2023	S-305	N-3103	Yogarden LLC	\$	5,940.00	\$	1,485.00	\$	7,425.00
Lease	(1) 4-1-010:038	5(b)	S-305 FY2023	S-305	N-3104	Gabriel & Shellee Machado, Trustees	\$	6,692.00	\$	1,673.00	\$	8,365.00
Lease	(1) 4-1-027:026	5(b)	S-305 FY2023	S-305	N-3105	Fantastic Gardens	\$	7,368.00	\$	1,842.00	\$	9,210.00
Lease	(1) 4-1-026:015	5(b)	S-305 FY2023	S-305	N-3106	Joseph N.A. Ryan, Jr. & Tamara A. Ryan	\$	2,766.00	\$	691.50	\$	3,457.50
Lease	(1) 4-1-027:002	5(b)	S-305 FY2023	S-305	N-3107	Michael Buck	\$	8,160.00	\$	2,040.00	\$	10,200.00
Lease	(1) 9-4-012:002	5(b)	S-305 FY2023	S-305	N-3108	Waikele Farms, Inc. (Larry Jeffs)	\$	216,698.98	\$	54,174.74	\$	270,873.72
Lease	(1) 4-1-018:048	5(b)	S-305 FY2023	S-305	N-3109	Milton Coleman, Jr.	\$	23,680.00	\$	5,920.00	\$	29,600.00
Lease	(1) 4-1-010:042	5(b)	S-305 FY2023	S-305	N-3110	Ultimate Innovations, Inc.	\$	4,000.00	\$	1,000.00	\$	5,000.00

Lease	(1) 4-1-026:017	5(b)	S-305 FY2023	S-305	N-3111	Puongpun Sananikone	\$	5,929.74	\$	1,482.44	\$	7,412.18
Lease	(1) 4-1-027:028	5(b)	S-305 FY2023	S-305	N-3112	A & K Nursery	\$	5,920.00	\$	1,480.00	\$	7,400.00
Lease	(4) 4-4-004:043	5(b)	S-305 FY2023	S-305	N-3113	Kapaa Poi Factory	\$	11,520.00	\$	2,880.00	\$	14,400.00
Lease	(3) 4-4-011:033	5(b)	S-305 FY2023	S-305	N-3114	Julia Shumann-Shinsky	\$	2,856.00	\$	714.00	\$	3,570.00
Lease	(3) 9-5-015:003	5(b)	S-305 FY2023	S-305	N-3115	Kuahiwi Contractors, Inc.	\$	8,160.00	\$	2,040.00	\$	10,200.00
Lease	(1) 4-1-024:023	5(b)	S-305 FY2023	S-305	N-3116	Aloha Aina Landscaping, LLC	\$	8,000.00	\$	2,000.00	\$	10,000.00
Lease	(1) 4-1-027:010	5(b)	S-305 FY2023	S-305	N-3117	41-672 Corp.	\$	7,218.31	\$	1,804.58	\$	9,022.89
Lease	(1) 4-1-010:006	5(b)	S-305 FY2023	S-305	N-3118	Roberta A.N. Rita	\$	5,852.00	\$	1,463.00	\$	7,315.00
Lease	(1) 4-1-010:041	5(b)	S-305 FY2023	S-305	N-3119	Michael Patrick Fairall	\$	4,320.00	\$	1,080.00	\$	5,400.00
Lease	(1) 4-1-027:025	5(b)	S-305 FY2023	S-305	N-3120	Stephen and Marlene Ikene	\$	5,298.67	\$	1,324.67	\$	6,623.34
Lease	(1) 4-1-024:062	5(b)	S-305 FY2023	S-305	N-3121	Hawaiian Sunshine Nursery, Inc.	\$	7,994.40	\$	1,998.60	\$	9,993.00
Lease	(1) 4-1-024:063	5(b)	S-305 FY2023	S-305	N-3121	Hawaiian Sunshine Nursery, Inc.						
Lease	(1) 4-1-026:018	5(b)	S-305 FY2023	S-305	N-3122	Patrick & Nancy Maloney	\$	10,655.18	\$	2,663.80	\$	13,318.98
Lease	(1) 4-1-027:008	5(b)	S-305 FY2023	S-305	N-3123	Sharon's Plants Ltd.	\$	6,748.00	\$	1,687.00	\$	8,435.00
Lease	(1) 4-1-027:007	5(b)	S-305 FY2023	S-305	N-3124	Sharon's Plants Ltd.	\$	5,236.00	\$	1,309.00	\$	6,545.00
Lease	(1) 4-1-027:006	5(b)	S-305 FY2023	S-305	N-3125	Sharon's Plants Ltd.	\$	5,488.00	\$	1,372.00	\$	6,860.00
Lease	(1) 4-1-024:054	5(b)	S-305 FY2023	S-305	N-3126	Char Hung Sut Fish Farms, Inc.	\$	7,532.00	\$	1,883.00	\$	9,415.00
Lease	(1) 4-1-027:012	5(b)	S-305 FY2023	S-305	N-3127	Kalikimaka Farms, LLC	\$	7,238.40	\$	1,809.60	\$	9,048.00
Lease	(4) 4-4-004:005	5(b)	S-305 FY2023	S-305	N-3128	William J. Sanchez	\$	1,108.00	\$	277.00	\$	1,385.00
Lease	(1) 4-1-010:043	5(b)	S-305 FY2023	S-305	N-3129	Hui Ku Maoli Ola	\$	4,400.00	\$	1,100.00	\$	5,500.00
Lease	(3) 4-6-002:007	5(b)	S-305 FY2023	S-305	N-3130	Jill Mattos dba RJ Ranch	\$	541.60	\$	135.40	\$	677.00
Revocable Permit	(3) 4-7-004:009	5(b)	S-305 FY2023	S-305	N-3131	George M. Olival	\$	2,880.00	\$	720.00	\$	3,600.00
Lease	(1) 4-1-010:046	5(b)	S-305 FY2023	S-305	N-3132	Joshua Stamm	\$	13,584.00	\$	3,396.00	\$	16,980.00
Lease	(2) 1-3-004:006	5(b)	S-305 FY2023	S-305	N-3133	Mahealani Farms, Inc.	\$	3,910.50	\$	977.63	\$	4,888.13
Lease	(2) 1-3-004:020	5(b)	S-305 FY2023	S-305	N-3133	Mahealani Farms, Inc.						
Lease	(2) 1-1-005:017	5(b)	S-305 FY2023	S-305	N-3134	Joseph H. Young	\$	2,100.00	\$	525.00	\$	2,625.00
Lease	(2) 1-1-005:025	5(b)	S-305 FY2023	S-305	N-3134	Joseph H. Young						
Lease	(2) 1-1-005:034	5(b)	S-305 FY2023	S-305	N-3134	Joseph H. Young						
Lease	(2) 1-1-005:036	5(b)	S-305 FY2023	S-305	N-3134	Joseph H. Young						
Lease	(2) 1-1-005:041	5(b)	S-305 FY2023	S-305	N-3134	Joseph H. Young						
Lease	(2) 1-1-005:045	5(b)	S-305 FY2023	S-305	N-3134	Joseph H. Young						
Lease	(2) 1-1-005:054	5(b)	S-305 FY2023	S-305	N-3134	Joseph H. Young						
Lease	(2) 1-1-005:070	5(b)	S-305 FY2023	S-305	N-3134	Joseph H. Young						
Lease	(1) 4-1-010:007	5(b)	S-305 FY2023	S-305	N-3135	Ernest & Donna Carlborn (fka gl4296)	\$	8,900.76	\$	2,225.19	\$	11,125.95
Lease	(1) 4-1-010:034	5(b)	S-305 FY2023	S-305	N-3136	David & Michelle Campbell (fka gl3756)	\$	6,107.25	\$	1,526.81	\$	7,634.06
Lease	(1) 4-1-027:004	5(b)	S-305 FY2023	S-305	N-3137	Atirom Gardens LLC	\$	4,209.83	\$	1,052.46	\$	5,262.29
Lease	(1) 9-1-031:001	5(b)	S-305 FY2023	S-305	N-3138	Hawaii Land & Livestock, LLC	\$	7,320.00	\$	1,830.00	\$	9,150.00
Lease	(2) 5-2-001:009	5(b)	S-305 FY2023	S-305	N-3139	Akea Farms, Inc.	\$	14,780.00	\$	3,695.00	\$	18,475.00
Lease	(1) 8-5-001:033	5(b)	S-305 FY2023	S-305	N-3140	David A. Souza & Carol J. Souza	\$	532.00	\$	133.00	\$	665.00
Lease	(4) 4-6-005:009	5(b)	S-305 FY2023	S-305	N-3141	Ronald & Shane Matsumura	\$	10,125.02	\$	2,531.26	\$	12,656.28
Lease	(3) 5-8-002:002	5(b)	S-305 FY2023	S-305	N-3142	Ponoholo Ranch Ltd.	\$	1,030.00	\$	257.50	\$	1,287.50
Lease	(4) 1-9-002:001	5(b)	S-305 FY2023	S-305	N-3145	Dean H. & Nicol U. Nonaka	\$	1,400.80	\$	350.20	\$	1,751.00
Lease	(4) 1-9-002:020	5(b)	S-305 FY2023	S-305	N-3146	Dean H. & Nicol U. Nonaka	\$	603.20	\$	150.80	\$	754.00
Lease	(1) 4-1-018:049	5(b)	S-305 FY2023	S-305	N-3147	Dale H. & Carla T. Hardinger	\$	3,706.43	\$	926.61	\$	4,633.04
Lease	(1) 4-1-027:027	5(b)	S-305 FY2023	S-305	N-3148	Kevin J. Mulkern and Susan S. Mulkern	\$	6,629.05	\$	1,657.26	\$	8,286.31
Lease	(1) 4-1-027:020	5(b)	S-305 FY2023	S-305	N-3149	Hala Toa Mui Farms LLC	\$	37,200.00	\$	9,300.00	\$	46,500.00
Lease	(1) 4-1-027:024	5(b)	S-305 FY2023	S-305	N-3149	Hala Toa Mui Farms LLC						
Lease	(3) 5-5-007:005	5(b)	S-305 FY2023	S-305	N-3150	Kohala Dairy, LLC	\$	497.60	\$	124.40	\$	622.00
Lease	(3) 1-2-006:019	5(b)	S-305 FY2023	S-305	N-3153	Alan Martins	\$	625.60	\$	156.40	\$	782.00
Lease	(3) 2-4-049:017	5(b)	S-305 FY2023	S-305	N-3154	Puna Certified Nursery, Inc.	\$	2,589.56	\$	647.39	\$	3,236.95
Lease	(1) 4-1-027:023	5(b)	S-305 FY2023	S-305	N-3155	Tree Concepts Hawaii LLC	\$	6,016.80	\$	1,504.20	\$	7,521.00
Lease	(1) 4-1-010:031	5(b)	S-305 FY2023	S-305	N-3753	SGVG Corp.	\$	3,280.00	\$	820.00	\$	4,100.00

Lease	(1) 4-1-010:008	5(b)	S-305 FY2023	S-305	N-3764	Scotland C. Willson	\$	4,209.20	\$	1,052.30	\$	5,261.50
Lease	(1) 4-1-027:029	5(b)	S-305 FY2023	S-305	N-3766	Contemporary Landscaping, LLC	\$	10,200.00	\$	2,550.00	\$	12,750.00
Lease	(1) 4-1-027:019	5(b)	S-305 FY2023	S-305	N-3771	Contemporary Landscaping	\$	12,852.00	\$	3,213.00	\$	16,065.00
Lease	(1) 4-1-026:019	5(b)	S-305 FY2023	S-305	N-3780	Campbell Cavasso, Trustee	\$	9,630.40	\$	2,407.60	\$	12,038.00
Lease	(1) 4-1-027:014	5(b)	S-305 FY2023	S-305	N-4008	Sustainable Ideation, LLC	\$	13,470.00	\$	3,367.50	\$	16,837.50
Lease	(3) 2-4-049:031	5(b)	S-305 FY2023	S-305	N-4205	Kohala Plants Inc.	\$	14,700.00	\$	3,675.00	\$	18,375.00
Lease	(3) 2-4-049:011	5(b)	S-305 FY2023	S-305	N-4225	Mitsuo & Yaeko Kitagawa	\$	3,928.00	\$	982.00	\$	4,910.00
Lease	(3) 2-4-049:017	5(b)	S-305 FY2023	S-305	N-4364	Puna Certified Nursery, Inc.	\$	3,952.00	\$	988.00	\$	4,940.00
Lease	(4) 1-9-001:011	5(b)	S-305 FY2023	S-305	N-4392	Lois N. Hashimoto, Clyde T. Hashimoto, Ly	\$	1,986.40	\$	496.60	\$	2,483.00
Lease	(4) 4-4-004-044	5(b)	S-305 FY2023	S-305	N-4393	Christopher Barry Singleton	\$	7,504.59	\$	1,876.15	\$	9,380.74
Lease	(3) 2-4-049:026	5(b)	S-305 FY2023	S-305	N-4445	Green Point Nursery, Inc.	\$	8,448.00	\$	2,112.00	\$	10,560.00
Lease	(3) 2-4-049:027	5(b)	S-305 FY2023	S-305	N-4445	Green Point Nursery, Inc.						
Lease	(3) 2-4-049:028	5(b)	S-305 FY2023	S-305	N-4445	Green Point Nursery, Inc.						
Lease	(3) 2-4-049:002	5(b)	S-305 FY2023	S-305	N-4446	Eunice Nursery, Inc.	\$	3,200.00	\$	800.00	\$	4,000.00
Lease	(3) 2-4-049:007	5(b)	S-305 FY2023	S-305	N-4447	Donald J. & Carolyn Hunter	\$	4,672.00	\$	1,168.00	\$	5,840.00
Lease	(3) 2-4-049:010	5(b)	S-305 FY2023	S-305	N-4455	Palms, Inc.	\$	3,200.00	\$	800.00	\$	4,000.00
Lease	(3) 2-4-049:012	5(b)	S-305 FY2023	S-305	N-4456	Jules & Soontaree Gervais, Jr.	\$	2,168.00	\$	542.00	\$	2,710.00
Lease	(3) 6-6-005:021	5(b)	S-305 FY2023	S-305	N-4548	Alexander Penovaroff, Jr.	\$	9,600.00	\$	2,400.00	\$	12,000.00
Lease	(3) 6-6-005:026	5(b)	S-305 FY2023	S-305	N-4549	Hirako Farms, Inc.	\$	11,820.00	\$	2,955.00	\$	14,775.00
Lease	(3) 2-4-049:032	5(b)	S-305 FY2023	S-305	N-4632	Panaewa Diversified Agricultural Products,	\$	8,120.00	\$	2,030.00	\$	10,150.00
Lease	(3) 2-4-049:020	5(b)	S-305 FY2023	S-305	N-4634	Donald & Carolyn Hunter	\$	3,584.00	\$	896.00	\$	4,480.00
Lease	(3) 2-4-049:022	5(b)	S-305 FY2023	S-305	N-4636	Green Point Nurseries, Inc.	\$	3,584.00	\$	896.00	\$	4,480.00
Lease	(3) 2-4-049:009	5(b)	S-305 FY2023	S-305	N-4638	Big Island Plant & Foliage Inc	\$	3,504.00	\$	876.00	\$	4,380.00
Lease	(3) 2-4-049:023	5(b)	S-305 FY2023	S-305	N-4640	Sunny O. Stewart (Paw'u deceased)	\$	4,752.00	\$	1,188.00	\$	5,940.00
Lease	(3) 1-8-006:103	5(b)	S-305 FY2023	S-305	N-4642	Maluhia Farms, LLC	\$	3,556.19	\$	889.05	\$	4,445.24
Lease	(3) 8-8-004:010	5(b)	S-305 FY2023	S-305	N-4790	Lester Gebin	\$	2,560.00	\$	640.00	\$	3,200.00
Lease	(1) 8-5-005:009	5(b)	S-305 FY2023	S-305	N-4877	Glory Herb Hawaii, LLC	\$	9,204.10	\$	2,301.02	\$	11,505.12
Lease	(4) 1-9-001:003	5(b)	S-305 FY2023	S-305	N-4938	Dean H. & Nicol U. Nonaka	\$	990.40	\$	247.60	\$	1,238.00
Lease	(1) 4-2-010:004	5(b)	S-305 FY2023	S-305	N-4970	Hawaii Agricultural Research Center (HAR)	\$	10,000.00	\$	2,500.00	\$	12,500.00
Lease	(4) 1-9-001:014	5(b)	S-305 FY2023	S-305	N-5113	Dean H. & Nicol U. Nonaka	\$	3,840.00	\$	960.00	\$	4,800.00
Lease	(1) 4-1-027:018	5(b)	S-305 FY2023	S-305	N-5168	Akamai Landscape & Maintenance Svc Inc	\$	9,798.40	\$	2,449.60	\$	12,248.00
Lease	(1) 4-1-018:040	5(b)	S-305 FY2023	S-305	N-5214	Green Thumb, Inc.	\$	4,782.43	\$	1,195.61	\$	5,978.04
Lease	(1) 4-1-010:030	5(b)	S-305 FY2023	S-305	N-5312	Johnny Castillo and Pauline B. Castillo	\$	8,292.00	\$	2,073.00	\$	10,365.00
Lease	(4) 4-5-015:008	5(b)	S-305 FY2023	S-305	N-5322	Wilbert A. & Melody A. Pigao	\$	1,480.00	\$	370.00	\$	1,850.00
Lease	(1) 4-1-018:047	5(b)	S-305 FY2023	S-305	N-5328	Green Thumb, Inc.	\$	3,156.00	\$	789.00	\$	3,945.00
Lease	(1) 4-1-008:076	5(b)	S-305 FY2023	S-305	N-5353	Jeffrey John Berg, Trustee and Angela Mai	\$	4,320.00	\$	1,080.00	\$	5,400.00
Lease	(1) 4-1-025:057	5(b)	S-305 FY2023	S-305	N-5354	Byron Fujieki	\$	1,401.60	\$	350.40	\$	1,752.00
Lease	(3) 5-5-003:012	5(b)	S-305 FY2023	S-305	N-5356	Alvin H. Kawamoto	\$	862.00	\$	215.50	\$	1,077.50
Lease	(1) 4-1-025:055	5(b)	S-305 FY2023	S-305	N-5378	Julian & Joseph DeCoite	\$	5,244.80	\$	1,311.20	\$	6,556.00
Lease	(1) 4-1-009:266	5(b)	S-305 FY2023	S-305	N-5380	Thomas Aki	\$	1,696.00	\$	424.00	\$	2,120.00
Lease	(4) 1-9-012:028	5(b)	S-305 FY2023	S-305	N-5397	Corrine Murata & Wanda Corr	\$	1,680.00	\$	420.00	\$	2,100.00
Lease	(4) 4-4-002:031	5(b)	S-305 FY2023	S-305	N-5480	Lelan & Barbara Nishek dba Kauai Nursery	\$	1,877.60	\$	469.40	\$	2,347.00
Lease	(1) 4-1-018:052	5(b)	S-305 FY2023	S-305	N-5493	Scot M & Karen M Mitamura	\$	16,000.00	\$	4,000.00	\$	20,000.00
Lease	(1) 4-1-010:081	5(b)	S-305 FY2023	S-305	N-5496	Progressive Landscaping, Inc.	\$	5,934.40	\$	1,483.60	\$	7,418.00
Lease	(1) 4-1-010:104	5(b)	S-305 FY2023	S-305	N-5498	Gary E Johnson	\$	3,948.00	\$	987.00	\$	4,935.00
Lease	(1) 4-1-008:045	5(b)	S-305 FY2023	S-305	N-5499	Clayton K.T. Ng	\$	224.00	\$	56.00	\$	280.00
Lease	(1) 4-1-010:029	5(b)	S-305 FY2023	S-305	N-5501	Naki Farms LLC	\$	4,188.00	\$	1,047.00	\$	5,235.00
Lease	(3) 2-1-016:001	5(b)	S-305 FY2023	S-305	N-5510	Seaside, Inc.	\$	2,022.40	\$	505.60	\$	2,528.00
Lease	(1) 4-1-027:001	5(b)	S-305 FY2023	S-305	N-5515	Leandra Gollob	\$	3,612.00	\$	903.00	\$	4,515.00
Lease	(1) 4-1-027:030	5(b)	S-305 FY2023	S-305	N-5516	Frankie's Nursery, LLC	\$	7,614.40	\$	1,903.60	\$	9,518.00
Lease	(1) 4-1-010:088	5(b)	S-305 FY2023	S-305	N-5530	David Larsen	\$	1,482.00	\$	370.50	\$	1,852.50
Lease	(3) 1-2-006:005	5(b)	S-305 FY2023	S-305	N-5535	Edward A.K. & Lucia R. Lee	\$	3,440.00	\$	860.00	\$	4,300.00

Lease	(3) 1-2-006:077	5(b)	S-305 FY2023	S-305	N-5535	Edward A.K. & Lucia R. Lee					
Lease	(3) 2-2-056:020	5(b)	S-305 FY2023	S-305	N-5538	SL Kuwahara Partners, LLC	\$	2,000.00	\$	500.00	\$ 2,500.00
Lease	(3) 5-5-004:051	5(b)	S-305 FY2023	S-305	N-5539	William T.S. Wong	\$	356.00	\$	89.00	\$ 445.00
Lease	(3) 5-5-004:052	5(b)	S-305 FY2023	S-305	N-5539	William T.S. Wong					
Lease	(3) 4-4-001:001	5(b)	S-305 FY2023	S-305	N-5549	Hamakua-North Hilo Agr. Coop.	\$	3,040.00	\$	760.00	\$ 3,800.00
Lease	(3) 4-6-004:001	5(b)	S-305 FY2023	S-305	N-5550	Triple D Ranch, Inc.	\$	6,288.00	\$	1,572.00	\$ 7,860.00
Lease	(3) 4-6-004:002	5(b)	S-305 FY2023	S-305	N-5550	Triple D Ranch, Inc.					
Lease	(3) 4-6-004:003	5(b)	S-305 FY2023	S-305	N-5550	Triple D Ranch, Inc.					
Lease	(3) 4-6-004:005	5(b)	S-305 FY2023	S-305	N-5550	Triple D Ranch, Inc.					
Lease	(3) 4-6-004:006	5(b)	S-305 FY2023	S-305	N-5550	Triple D Ranch, Inc.					
Lease	(3) 4-6-003:001	5(b)	S-305 FY2023	S-305	N-5551	Hamakua-North Hilo Agr. Coop.	\$	27,800.00	\$	6,950.00	\$ 34,750.00
Lease	(3) 4-6-003:002	5(b)	S-305 FY2023	S-305	N-5551	Hamakua-North Hilo Agr. Coop.					
Lease	(3) 4-6-003:020	5(b)	S-305 FY2023	S-305	N-5551	Hamakua-North Hilo Agr. Coop.					
Lease	(3) 4-3-003:002	5(b)	S-305 FY2023	S-305	N-5553	Hamakua-North Hilo Agr. Coop.	\$	16,496.00	\$	4,124.00	\$ 20,620.00
Lease	(3) 4-3-003:003	5(b)	S-305 FY2023	S-305	N-5553	Hamakua-North Hilo Agr. Coop.					
Lease	(3) 4-3-003:004	5(b)	S-305 FY2023	S-305	N-5553	Hamakua-North Hilo Agr. Coop.					
Lease	(3) 4-3-003:005	5(b)	S-305 FY2023	S-305	N-5553	Hamakua-North Hilo Agr. Coop.					
Lease	(3) 4-3-003:006	5(b)	S-305 FY2023	S-305	N-5553	Hamakua-North Hilo Agr. Coop.					
Lease	(3) 4-3-003:007	5(b)	S-305 FY2023	S-305	N-5553	Hamakua-North Hilo Agr. Coop.					
Lease	(3) 4-3-003:002	5(b)	S-305 FY2023	S-305	N-5553	Hamakua-North Hilo Agr. Coop.					
Lease	(3) 4-6-001:007	5(b)	S-305 FY2023	S-305	N-5554	Hamakua-North Hilo Agr. Coop.	\$	9,440.00	\$	2,360.00	\$ 11,800.00
Lease	(3) 4-6-001:008	5(b)	S-305 FY2023	S-305	N-5554	Hamakua-North Hilo Agr. Coop.					
Lease	(3) 4-6-001:018	5(b)	S-305 FY2023	S-305	N-5554	Hamakua-North Hilo Agr. Coop.					
Lease	(4) 4-6-008:001	5(b)	S-305 FY2023	S-305	N-5563	Stephen Sico	\$	5,200.00	\$	1,300.00	\$ 6,500.00
Lease	(3) 5-5-003:018	5(b)	S-305 FY2023	S-305	N-5573	Island Harvest, Inc.	\$	5,304.00	\$	1,326.00	\$ 6,630.00
Lease	(1) 4-1-027:009	5(b)	S-305 FY2023	S-305	N-5577	State of California	\$	10,712.00	\$	2,678.00	\$ 13,390.00
Lease	(4) 4-3-004:001	5(b)	S-305 FY2023	S-305	N-5583	William J. Sanchez	\$	1,392.00	\$	348.00	\$ 1,740.00
Lease	(4) 4-3-004:014	5(b)	S-305 FY2023	S-305	N-5583	William J. Sanchez					
Lease	(4) 4-3-004:017	5(b)	S-305 FY2023	S-305	N-5583	William J. Sanchez					
Lease	(3) 3-9-001:001	5(b)	S-305 FY2023	S-305	N-5586	Hawaii Secure Foods, LLC	\$	69,174.00	\$	17,293.50	\$ 86,467.50
Lease	(3) 3-9-001:001	5(b)	S-305 FY2023	S-305	N-5586	Hawaii Secure Foods, LLC					
Lease	(3) 3-9-001:002	5(b)	S-305 FY2023	S-305	N-5586	Hawaii Secure Foods, LLC					
Lease	(3) 3-9-002:007	5(b)	S-305 FY2023	S-305	N-5586	Hawaii Secure Foods, LLC					
Lease	(3) 3-9-002:008	5(b)	S-305 FY2023	S-305	N-5586	Hawaii Secure Foods, LLC					
Lease	(3) 4-1-001:006	5(b)	S-305 FY2023	S-305	N-5586	Hawaii Secure Foods, LLC					
Lease	(3) 4-1-005:001	5(b)	S-305 FY2023	S-305	N-5592	Nalo Farms, Inc.	\$	6,000.00	\$	1,500.00	\$ 7,500.00
Lease	(3) 5-9-001:004	5(b)	S-305 FY2023	S-305	N-5599	Ponoholo Ranch Ltd.	\$	18,248.00	\$	4,562.00	\$ 22,810.00
Lease	(3) 5-9-003:002	5(b)	S-305 FY2023	S-305	N-5599	Ponoholo Ranch Ltd.					
Lease	(3) 5-9-003:004	5(b)	S-305 FY2023	S-305	N-5599	Ponoholo Ranch Ltd.					
Lease	(3) 5-9-004:001	5(b)	S-305 FY2023	S-305	N-5599	Ponoholo Ranch Ltd.					
Lease	(3) 5-9-004:008	5(b)	S-305 FY2023	S-305	N-5599	Ponoholo Ranch Ltd.					
Lease	(2) 2-3-003:006	5(b)	S-305 FY2023	S-305	N-5614	Bryan Otani	\$	6,438.40	\$	1,609.60	\$ 8,048.00
Lease	(3) 2-4-049:021	5(b)	S-305 FY2023	S-305	N-5615	Panaewa Foliage	\$	2,240.00	\$	560.00	\$ 2,800.00
Lease	(1) 4-1-013:032	5(b)	S-305 FY2023	S-305	N-5620	Heine & Gladys Aruda	\$	16,392.00	\$	4,098.00	\$ 20,490.00
Lease	(1) 4-1-018:051	5(b)	S-305 FY2023	S-305	N-5643	Keiki O Ka Aina Farms, Inc.	\$	5,328.00	\$	1,332.00	\$ 6,660.00
Lease	(3) 5-9-002:006	5(b)	S-305 FY2023	S-305	N-5655	Ponoholo Ranch Ltd.	\$	1,304.00	\$	326.00	\$ 1,630.00
Lease	(1) 4-1-010:037	5(b)	S-305 FY2023	S-305	N-5657	Ed K. Miyashita	\$	8,000.00	\$	2,000.00	\$ 10,000.00
Lease	(1) 4-1-027:011	5(b)	S-305 FY2023	S-305	N-5658	Akamai Landscape & Maintenance Svc Inc	\$	11,862.40	\$	2,965.60	\$ 14,828.00
Lease	(4) 4-1-002:012	5(b)	S-305 FY2023	S-305	N-5659	William J. Sanchez	\$	130.11	\$	32.53	\$ 162.64
Lease	(4) 4-1-002:018	5(b)	S-305 FY2023	S-305	N-5659	William J. Sanchez					
Lease	(4) 4-4-004:004	5(b)	S-305 FY2023	S-305	N-5660	William J. Sanchez	\$	500.16	\$	125.04	\$ 625.20
Lease	(4) 4-4-004:051	5(b)	S-305 FY2023	S-305	N-5660	William J. Sanchez					

Lease	(1) 4-1-010:048	5(b)	S-305 FY2023	S-305	N-5707	All Tree Services, Inc.	\$	12,120.00	\$	3,030.00	\$	15,150.00
Lease	(1) 4-1-027:016	5(b)	S-305 FY2023	S-305	N-5708	Landscape Hawaii Inc.	\$	32,720.00	\$	8,180.00	\$	40,900.00
Lease	(1) 4-1-010:026	5(b)	S-305 FY2023	S-305	N-5713	Burke Dunlap	\$	7,014.40	\$	1,753.60	\$	8,768.00
Lease	(3) 3-1-004:002	5(b)	S-305 FY2023	S-305	N-5811	Andy Trang	\$	4,400.00	\$	1,100.00	\$	5,500.00
Lease	(4) 4-6-005:011	5(b)	S-305 FY2023	S-305	N-5824	Andy B. & Mary G. Alfiler, and LBD Coffee,	\$	1,324.22	\$	331.06	\$	1,655.28
Lease	(3) 2-4-049:029	5(b)	S-305 FY2023	S-305	N-5905	Green Point Nurseries, Inc.	\$	1,384.00	\$	346.00	\$	1,730.00
Revocable Permit	(2) 1-1-003:028	5(b)	S-305 FY2023	S-305	N-5932	Isaac Kanoa, Jr.	\$	124.80	\$	31.20	\$	156.00
Lease	(3) 5-5-003:004	5(b)	S-305 FY2023	S-305	N-6024	Boteilho Hawaii Enterprises, Inc.	\$	40,632.07	\$	10,158.02	\$	50,790.09
Lease	(3) 5-5-003:004	5(b)	S-305 FY2023	S-305	N-6024	Boteilho Hawaii Enterprises, Inc.						
Lease	(3) 5-5-003:005	5(b)	S-305 FY2023	S-305	N-6024	Boteilho Hawaii Enterprises, Inc.						
Lease	(3) 5-5-003:006	5(b)	S-305 FY2023	S-305	N-6024	Boteilho Hawaii Enterprises, Inc.						
Lease	(3) 5-5-005:001	5(b)	S-305 FY2023	S-305	N-6024	Boteilho Hawaii Enterprises, Inc.						
Lease	(3) 5-5-006:002	5(b)	S-305 FY2023	S-305	N-6024	Boteilho Hawaii Enterprises, Inc.						
Lease	(3) 5-5-006:003	5(b)	S-305 FY2023	S-305	N-6024	Boteilho Hawaii Enterprises, Inc.						
Lease	(3) 5-5-006:004	5(b)	S-305 FY2023	S-305	N-6024	Boteilho Hawaii Enterprises, Inc.						
Revocable Permit	(3) 5-5-006:015	5(b)	S-305 FY2023	S-305	N-6814	Ronald P. Weidenback dba Hawaii Fish Cc	\$	664.00	\$	166.00	\$	830.00
Revocable Permit	(1) 6-9-001:003	5(b)	S-305 FY2023	S-305	N-6814	Ronald P. Weidenback dba Hawaii Fish Company						
Revocable Permit	(1) 6-9-001:036	5(b)	S-305 FY2023	S-305	N-6814	Ronald P. Weidenback dba Hawaii Fish Company						
Revocable Permit	(4) 1-9-003:006	5(b)	S-305 FY2023	S-305	N-7045	Shoichi Nagamine	\$	2,086.00	\$	521.50	\$	2,607.50
Revocable Permit	(4) 1-9-002:019	5(b)	S-305 FY2023	S-305	N-7317	Helen B.H. Chu	\$	486.43	\$	121.61	\$	608.04
Revocable Permit	(4) 1-9-012:011	5(b)	S-305 FY2023	S-305	N-7321	Scott J. & Shari T. Nonaka	\$	530.90	\$	132.73	\$	663.63
Revocable Permit	(1) 4-1-018:049	5(b)	S-305 FY2023	S-305	N-7713	Dale H. & Carla T. Hardinger	\$	40.70	\$	10.18	\$	50.88
Revocable Permit	(3) 5-5-007:011	5(b)	S-305 FY2023	S-305	N-7732	George Freitas Dairy, Inc.	\$	604.80	\$	151.20	\$	756.00
Revocable Permit	(4) 4-1-001:007	5(b)	S-305 FY2023	S-305	N-7738	Mary Thronas Trust	\$	298.93	\$	74.72	\$	373.65
Revocable Permit	(4) 4-1-001:012	5(b)	S-305 FY2023	S-305	N-7771	Thomas T. & Dennis T. Takatsuki	\$	486.44	\$	121.60	\$	608.04
Revocable Permit	(3) 3-1-004:001	5(b)	S-305 FY2023	S-305	N-7775	Norman Medeiros, Sr.	\$	796.80	\$	199.20	\$	996.00
Revocable Permit	(4) 1-9-003:010	5(b)	S-305 FY2023	S-305	N-7794	Francis P. & Laura Mission	\$	1,020.00	\$	255.00	\$	1,275.00
Revocable Permit	(3) 4-9-011:002	5(b)	S-305 FY2023	S-305	N-7839	Ainslie A.N. Loo, Anita A.N. Loo & Nicole K	\$	1,258.40	\$	314.60	\$	1,573.00
Revocable Permit	(1) 4-1-008:071	5(b)	S-305 FY2023	S-305	N-7889	Kazuto Yamada	\$	1,336.51	\$	334.13	\$	1,670.64
Revocable Permit	(1) 4-1-008:072	5(b)	S-305 FY2023	S-305	N-7889	Kazuto Yamada						
Sub-Total Non-Ag Park (DOA Receipts)							\$	1,187,706.71	\$	296,926.65	\$	1,484,633.36

GRAND TOTAL AGRICULTURAL PARK AND NON-AGRICULTURAL PARKS	\$	1,623,593.67	\$	405,898.38	\$	2,029,492.05
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JOSH GREEN, M. D.
GOVERNOR
KE KIA'ĀINA

SYLVIA LUKE
LT. GOVERNOR
KA HOPE KIA'ĀINA



BRENN H. HASHIMOTO
DIRECTOR
KA LUNA HO'OKELE

RYAN YAMANE
DEPUTY DIRECTOR
KA HOPE LUNA HO'OKELE

STATE OF HAWAII | KA MOKU'ĀINA O HAWAII
DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT
KA 'OIHANA HO'OMŌHALA LIMAHANA

235 S. BERETANIA STREET
HONOLULU, HAWAII 96813-2437

January 18, 2024

Sent via email: pltworkinggroup@oha.org

State of Hawaii – Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
c/o Chair Hulu Lindsey
560 N. Nimitz Highway, Suite 200
Honolulu, Hawaii 96817

Dear Chair Lindsey:

Pursuant to your letter dated December 22, 2023, the Department of Human Resources Development (DHRD) provides the following response.

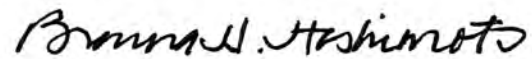
DHRD offices are located at 235 S. Beretania Street on five floors of the Leiopapa A Kamehameha building (the building), TMK (1) 2-1-017:005. To the best of our knowledge, we have nothing further to report. Specifics regarding Sections III, IV, and V of your request are below.

- Section III – Accounting of all receipts for the prior fiscal year from public land trust lands that State agencies use or manage, as described in section 5(f) of the Admission Act. The building's trust land status is "Acquired After 8/59." All receipts that DHRD accepts are primarily appropriations from the State legislature, federal awards, and cost reimbursements from other entities. We also collect an immaterial amount of receipts into DHRD's Special Fund for entrepreneurial efforts not associated with the lands of the building, including benefit and workers' compensation administration and training. **We do not collect receipts from the lands of the building.** Further, our understanding is that the Department of Accounting and General Services (DAGS) Automotive Division, as building lessor, receives and reports any rents such as parking.
- Section IV – Public Land Trust Inventory System (PLTIS). We have reviewed the PLTIS and are not aware of any required changes to the information reported by DLNR.
- Section V – Submerged lands. We do not operate on submerged lands.

State of Hawai'i – Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
January 18, 2024
Page 2 of 2

Please feel free to contact Marc Togashi, Administrative Services Officer, at
(808) 587-1150 with any questions.

Sincerely,

A handwritten signature in black ink, reading "Brenna H. Hashimoto". The signature is written in a cursive, flowing style.

Brenna H. Hashimoto
Director

c: Ryan I. Yamane, Deputy Director
Marc Togashi, ASO

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



KEITH A. REGAN
COMPTROLLER
KA LUNA HO'OMALU HANA LAULĀ

MEOH-LENG SILLIMAN
DEPUTY COMPTROLLER
KA HOPE LUNA HO'OMALU HANA LAULĀ

STATE OF HAWAII | KA MOKU'ĀINA O HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES | KA 'OIHANA LOIHELU A LAWELAWÉ LAULĀ
P.O. BOX 119, HONOLULU, HAWAII 96810-0119

January 4, 2023

Public Land Trust Working Group
500 N. Nimitz Hwy, Suite 200
Honolulu, HI 96817
Attention: Ms. Carmen Lindsey

Aloha Ms. Lindsey,

We are in receipt of your December 22, 2023, letter requesting any pertinent information the State Building Code Council (SBCC) may have relating to the Public Land Trust Working Group's kuleana.

The SBCC is solely concerned with building codes and its activities do not apply to the holdings described in the letter.

Sincerely,

A handwritten signature in black ink, appearing to read "Howard C. Wiig".

Howard C. Wiig, Chair
State Building Code Council

From: [Lau, Terence C](#)
To: [PLT Working Group](#)
Subject: PLTIS Survey Response
Date: Thursday, December 28, 2023 3:02:16 PM

Aloha PLT Working Group,

The Campaign Spending Commission received a PLTIS related survey/questioner to be completed. We are in a State of Hawaii office building, and we believe we don't hold title to any parcel of land/submerged land/ceded land. Please advise if we needed to provide additional responses.

Mahalo,
Terence Lau
Elections Assistant
Campaign Spending Commission
235 South Beretania Street, Room 300
Honolulu, Hawaii 96813
Phone: (808) 586-0285
www.hawaii.gov/campaign

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**Use of E-mail Limited: E-mail messages to Commission staff shall not be considered or construed to be a request for an advisory opinion to the Commission under HRS section 11-315, nor shall e-mail messages from Commission staff be considered or construed to be an advisory opinion rendered by the Commission.*

PHONE (808) 594-1888
WORKING GROUP MEMBERS
Sherry P. Broder, Esq.
Dawn N.S. Chang, Dept. of Land and Natural Resources
Ryan K.P. Kanaka'ole, Dept. of the Attorney General
Carmen Hulu Lindsey, Office of Hawaiian Affairs
Luis P. Salaveria, Dept. of Budget and Finance
Militani Trask, Office of Hawaiian Affairs



FAX (808) 594-1868

**STATE OF HAWAII
OFFICE OF HAWAIIAN AFFAIRS
ACT 226 (SLH 2022) PUBLIC LAND TRUST WORKING GROUP**

December 22, 2023

Royce Murakami
Hawai'i Enhanced 911 Board
1151 Punchbowl Street, Room 411A
Honolulu, HI 96813

Aloha Mr. Murakami,

I. Introduction

The Public Land Trust Working Group was established by Act 226 (SLH 2022). Our specific statutory responsibilities are to:

- (1) Account for all ceded lands in the public land trust inventory;
- (2) Account for all income and proceeds from the public land trust; and
- (3) Subsequently determine the twenty per cent pro rata share of income and proceeds from the public land trust due annually to the office of Hawaiian affairs for the betterment of the conditions of Native Hawaiians.

At this time in the process, we are asking all state agencies that hold title to, maintain management control or otherwise use ceded lands, to provide information, data, documents and maps to ensure that they have completely and accurately identified and reported to the Department of Land and Natural Resources ("DLNR") the following: (1) all ceded land parcels for the purpose of an inventory and (2) all income and proceeds collected or received from the public land trust.

II. Legal Foundation

In 1978, the people of Hawai'i ratified constitutional amendments relating to the rights, claims, culture and language of Native Hawaiians proposed by the Constitutional Convention, including but not limited to article XII, sections 4, 5, and 6, of the Hawai'i State Constitution, which established the Office of Hawaiian Affairs ("OHA") and clarified its right to a pro rata share of the income and proceeds of the ceded lands.

Article XII, section 4 provides that the ceded lands "shall be held by the State as a public trust for native Hawaiians and the general public."

Article XII, Section 6 provides that “[t]he board of trustees of the Office of Hawaiian Affairs shall exercise power as provided by law: to manage and administer the proceeds from the sale or other disposition of the lands, natural resources, minerals and income derived from whatever sources for native Hawaiians and Hawaiians, including all income and proceeds from that pro rata portion of the trust referred to in section 4 of this article for native Hawaiians.”

Article XVI, section 7, of the Hawai‘i State Constitution requires the State to enact legislation to comply with its trust obligations. “Any trust provisions which the Congress shall impose, upon the admission of this State, in respect of the lands patented to the State by the United States or the proceeds and income therefrom, shall be complied with by appropriate legislation” This section also protects the pro rata share due to OHA, among other things. “Such legislation shall not diminish or limit the benefits of native Hawaiians under Section 4 of Article XII.”

Act 273, Session Laws of Hawai‘i 1980, enacted section 10-13.5, Hawaii Revised Statutes (“HRS”), to implement OHA’s constitutionally mandated pro rata share provided “Twenty per cent of all funds derived from the public land trust, described in section 10-3, shall be expended by the office, as defined in section 10-2, for the purposes of this chapter.”

III. Accounting

Act 178, Session Laws of Hawai‘i 2006, requires all state agencies that use or manage public land trust lands to provide an accounting of all receipts from lands described in section 5(f) of the Admission Act for the prior fiscal year.

Section 5 of Act 178 requires that:

Not later than January 1 of each year, the department of land and natural resources, with the cooperation of the department of budget and finance and any other state department or agency that uses or manages public lands, shall provide an accounting of all receipts from lands described in section 5(f) of the Admission Act for the prior fiscal year. With respect to each receipt, the department of land and natural resources shall identify:

- (1) The total gross amount;
- (2) The amount transferred to the office of Hawaiian affairs;
- (3) The amount retained by the State;
- (4) The account or fund in which the amount specified in paragraph (3) was transferred or deposited;
- (5) The parcel of land subject to section 5(f) of the Admission Act that generated the receipt, whether by tax map key number, department of land and natural resources inventory number, or other recognizable description; and
- (6) The state department or agency that received the total gross amount identified in paragraph (1).

The accounting shall also indicate whether any parcel of land described in section 5(f) of the Admission Act was sold or exchanged in the prior fiscal year and, if so, the amount of consideration that the State received for the respective parcels.

Please describe any and all reviews or audits to determine if the income and proceeds or receipts reported to DLNR contain any inaccuracies.

If there are any omissions from the income and proceeds reported to DLNR for inclusion in its Accountings of All Receipts from Lands Described in Section 5 (f) of the Admission Act for Fiscal Year 2021 and Fiscal Year 2022, please provide all information required by Act 178, including but not limited to the source and amount of each omitted amount.

If the Report to the Office of Hawaiian Affairs on the Accuracy and Completeness of a report by the Department of Land and Natural Resources to the Hawai'i State Legislature on Public Land Trust Receipts for Fiscal Year ended June 30, 2016, by N&K CPAs, Inc. (2018) identified any gaps in reporting for this agency, please describe the steps taken to include the income and proceeds or receipts reported as a gap.

IV. Inventory

Act 54, Session Laws of Hawai'i 2011, Section 2 (b) describes the goals of the PLTIS. "The purpose of this Act is to facilitate the establishment of a comprehensive information system to inventory and maintain information about the lands of the public land trust described in section 5(f) of the Admission Act and article XII, section 4 of the Hawaii State Constitution."

Act 54, Section 1 is clear that the PLTIS is to be a "complete and accurate inventory of all lands." "The information system shall consist of a complete and accurate inventory of all lands in the public land trust to which state agencies hold title or over which they maintain management control." Section 2 (b).

Act 54, Section 2 (g) requires "All state and county agencies shall assist the department in facilitating the establishment of the public land trust information system and shall comply with any and all requests the department of land and natural resources may make for any information and services pertinent to the completion of the information system."

Act 54, Section 2 (c) requires the DLNR to consult with the state and county agencies to develop this comprehensive and complete and accurate inventory.

At minimum, the department of land and natural resources shall determine whether the following information relating to each parcel of land in the operating inventory would be useful:

- (1) The parcel's location by metes and bounds, tax map key number, or both;
- (2) The parcel's size rounded to the nearest acre;
- (3) The date the parcel was acquired;
- (4) If conveyed out of the public land trust, the date the parcel was conveyed;

- (5) Whether the parcel was acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88-233, or in exchange for a parcel of land acquired by the State pursuant to those laws;
- (6) Whether the parcel is a subdivided portion of a larger parcel acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88-233, or in exchange for a parcel of land acquired by the State pursuant to those laws;
- (7) Whether, the parcel or any portion of the parcel is ceded land, and the extent to which the parcel consists of ceded land;
- (8) The name of the state or county agency holding title to the parcel;
- (9) Whether the parcel has been set aside and the name of the state or county agency to which the parcel has been set aside;
- (10) The parcel's current state land use, state land classifications pursuant to section 172-10, HRS, and county zoning designations;
- (11) A description of all natural resources, including minerals and water, found on or appurtenant to the parcel;
- (12) A description of every easement, covenant, regulatory condition, or other benefit or servitude to which the parcel is entitled or subject; and
- (13) A description of all leases, uses, or other disposition to which the parcel has been put.

Please describe the information from the list of 13 above that were included in this agency information and data provided to DLNR to create and maintain the PLTIS.

Please describe any and all steps that are taken by this agency to verify your data and to determine if there are any inaccuracies in the PLTIS.

Please identify any current inaccuracies discovered in this agency information provided or otherwise available to the DLNR or now present in the PLTIS and include: (A) A description of how the inaccuracy will be corrected; and (B) Copies of all documents related to the correction of those inaccuracies.

Please describe any and all principles or guidelines utilized by this agency in its reporting. For instance, if a parcel is part ceded lands and part non-ceeded lands, how does the agency determine whether it will be included as ceded lands.

Please confirm that all conservation district lands or preservation zoned lands which this agency holds title or over which it maintains management control were included in the reporting.

Please confirm that all Public Law 88-233 transferred since August 21, 1959 from the federal government to the state and to this agency was reported to DLNR and is included in the PLTIS.

V. Submerged lands

Submerged lands are included in the Public Land Trust. The Hawai'i State Constitution, Article XV, Section 1, describes the boundaries of the State of Hawai'i and provides a basis for an identification of submerged lands that should be included in the ceded lands inventory.

[t]he State of Hawaii shall consist of all the islands, together with their appurtenant reefs and territorial and archipelagic waters, included in the Territory of Hawaii on the date of enactment of the Admission Act, except the atoll known as Palmyra Island, together with its appurtenant reefs and territorial waters; but this State shall not be deemed to include the Midway Islands, Johnston Island, Sand Island (offshore from Johnston Island) or Kingman Reef, together with their appurtenant reefs and territorial waters." See also Admission Act, sections 2 and 5(a).

Please identify and describe any submerged lands within the jurisdiction or use of this agency and provide the information and data required by Act 54.

VI. Conclusion

This communication is without waiver of any and all rights, remedies, claims, or defenses of our any party. Nothing herein or responses hereto shall be construed to constitute an admission or waiver for any purposes.

Please respond to the Public Land Trust Working Group within 45 days to:

State of Hawai'i - Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
c/o Chair Hulu Lindsey
560 N. Nimitz Hwy, Suite 200
Honolulu, HI 96817

Or via email at pltworkinggroup@oha.org.

Thank you for your prompt attention to this matter.

Sincerely,



Carmen "Hulu" Lindsey
Signing on behalf of the Public Land Trust Working Group

From: [Murakami, Royce M](#)
To: [PLT Working Group](#)
Subject: ACT 226 (SLH 2022) Public Land Trust Working Group
Date: Tuesday, January 2, 2024 11:08:29 AM
Attachments: [Office of Hawaiian Affairs Letter.pdf](#)

To Whom it May Concern,

Submitting negative response regarding attached letter received.

Royce Murakami
Executive Director
Enhanced 9-11 Board
Department of Accounting and General Services
1151 Punchbowl Street
Honolulu, HI, 96813
Office: 808-586-0630
Cell: 808-462-7729
royce.m.murakami@hawaii.gov



JOSH GREEN, M.D.
GOVERNOR

**STATE OF HAWAII
OFFICE OF INFORMATION PRACTICES**

NO. 1 CAPITOL DISTRICT BUILDING
250 SOUTH HOTEL STREET, SUITE 107
HONOLULU, HAWAII 96813
Telephone: (808) 586-1400 FAX: (808) 586-1412
E-MAIL: oiip@hawaii.gov
www.oiip.hawaii.gov

CHERYL KAKAZU PARK
DIRECTOR

January 9, 2024

State of Hawai'i – Office of Hawaiian Affairs
Public Land Trust Working Group
c/o Chair Hulu Lindsey

email to: pltworkinggroup@oha.org

Aloha, Chair Lindsey,

The State Office of Information Practices (OIP) received your letter dated December 22, 2023, which does not appear to apply to our agency. OIP does not own, manage or directly lease any real property. Thus, we do not know if our office located at 250 S. Hotel Street, Suite 107, Honolulu, Hawaii is on ceded lands. We are administratively attached to the Department of Accounting and General Services, which would be better able to address your questions.

Sincerely,

CHERYL KAKAZU PARK
Director

JOSH GREEN, M.D.
GOVERNOR
KE KIA ĀINA



BONNIE KAHAKUI
ACTING ADMINISTRATOR

STATE OF HAWAII | KA MOKU'ĀINA O HAWAII
STATE PROCUREMENT OFFICE

P.O. Box 119
Honolulu, Hawaii 96810-0119
Tel: (808) 586-0554
email: state.procurement.office@hawaii.gov
<http://spo.hawaii.gov>

SPO 24-107

January 4, 2024

State of Hawai'i
Public Land Trust (PLT) Working Group
c/o The Honorable Carmen "Hulu" Lindsey
560 N Nimitz Hwy, Suite 200
Honolulu, HI 96817

SUBJECT: Public Land Trust Working Group

Dear Chair Lindsey,

This is in response to correspondence dated December 22, 2023. The State Procurement Office (SPO), Surplus Property Office, and Procurement Policy Board are all situated on State property, not ceded land.

Sincerely,

A handwritten signature in cursive script, appearing to read "Bonnie A. Kahakui".

Bonnie Kahakui
Acting Administrator

c: Procurement Policy Board

From: [Nagamine, Jill T](#)
To: [PLT Working Group](#)
Subject: Response to request for information related to ceded lands held by the Commission to Promote Uniform Legislation
Date: Tuesday, January 9, 2024 3:47:12 PM

Dear Public Land Trust Working Group (ATTN: Carmen "Hulu" Lindsey),

I am in receipt of your December 22, 2023, request for information about ceded land parcels addressed to the Commission To Promote Uniform Legislation. The Commission to Promote Uniform Legislation, which is placed within the Department of the Attorney General pursuant to section 26-7, Hawaii Revised Statutes, holds no ceded lands, and has nothing to report in response to your request.

Thank you,

Jill T. Nagamine
Deputy Attorney General
Legislative Division
State of Hawai'i

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From: [Mizuno, Derek M](#)
To: [PLT Working Group](#)
Subject: Act 226 (SLH 2022) Public Land Trust Working Group
Date: Thursday, February 8, 2024 10:45:36 AM

Public Land Trust Working Group,

The Hawaii Employer-Union Health Benefits Trust Fund does not own or have jurisdiction over any real property.

Please let me know if you have any questions.

Derek Mizuno
EUTF
(808)586-1681

CONFIDENTIALITY NOTICE: THIS E-MAIL MESSAGE, INCLUDING ANY ATTACHMENTS, IS INTENDED ONLY FOR THE USE OF THE INDIVIDUAL ENTITY TO WHICH IT IS ADDRESSED AND MAY CONTAIN INFORMATION THAT IS PRIVILEGED, CONFIDENTIAL AND EXEMPT FROM DISCLOSURE UNDER APPLICABLE LAW. If the reader of this message is not the intended recipient or an employee or agent responsible for delivering the message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify the EUTF HIPAA Security Officer immediately by telephone at 808-547-2335 and destroy all copies of the original message. Thank you.

Website survey: <https://www.surveymonkey.com/r/WYZ6BPH>
Customer service survey: <https://www.surveymonkey.com/r/WY8F7BG>



STATE OF HAWAII
HAWAII CORRECTIONAL SYSTEM OVERSIGHT COMMISSION
E HUIKALA A MA'EMA'E NŌ
235 S. Beretania Street, 16th Floor
HONOLULU, HAWAII 96813
(808) 587-4160

February 6, 2024

TO: State of Hawai'i – Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
c/o Chair Hulu Lindsey
560 N. Nimitz Hwy, Suite 200
Honolulu, HI 96817

FROM: Christin Johnson
Hawaii Correctional System Oversight Commission
235 S. Beretania Street, 16th Floor
Honolulu, HI 96813

Re: Public Land Trust (PLT) Working Group

Aloha Carmen "Hulu" Lindsey,

The Hawaii Correctional System Oversight Commission (HCSOC, the Commission) received a letter from the Office of Hawaiian Affairs Public Land Trust (PLT) Working Group requesting information from a list of 13 inventory items (listed below) that were included in this agency information and data provided to DLNR to create and maintain the PLTIS.

- 1) The parcel's location by metes and bounds, tax map key number, or both;
- 2) The parcel's size rounded to the nearest acre;
- 3) The date the parcel was acquired;
- 4) If conveyed out of the public land trust, the date the parcel was conveyed;
- 5) Whether the parcel was acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88-233, or in exchange for a parcel of land acquired by the State pursuant to those laws;
- 6) Whether the parcel is a subdivided portion of a larger parcel acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88-233, or in exchange for a parcel of land acquired by the State pursuant to those laws;
- 7) Whether, the parcel or any portion of the parcel is ceded land, and the extent to which the parcel consists of ceded land;
- 8) The name of the state or county agency holding title to the parcel;
- 9) Whether the parcel has been set aside and the name of the state or county agency to which the parcel has been set aside;

- 10) The parcel's current state land use, state land classifications pursuant to section 172-10, HRS, and county zoning designations;
- 11) A description of all natural resources, including minerals and water, found on or appurtenant to the parcel;
- 12) A description of every easement, covenant, regulatory condition, or other benefit or servitude to which the parcel is entitled or subject; and
- 13) A description of all leases, uses, or other disposition to which the parcel has been put.

Please note that the HCSOC does not hold any title to or manage any public lands, nor is it a revenue generating agency. Additionally, the HCSOC operates out of space under the management of the State of Hawaii Department of Accounting and General Services (DAGS).

Please let us know if you need further information.

Aloha,



Christin M. Johnson
Oversight Coordinator
Hawai'i Correctional System Oversight Commission

From: [Andrews, Ryan G](#)
To: [PLT Working Group](#)
Cc: [May, Colette L](#); [Yilmaz-Pedro, Ebru](#); [Sadayasu, Chris J](#)
Subject: PLT - Stadium Authority
Date: Monday, January 22, 2024 11:05:23 AM
Attachments: [Letter from the PLT Working Group to Ryan Andrews.pdf](#)
[Map of ceded land parcel.pdf](#)

Dear Ms. Lindsey,

I am in receipt of your letter, dated December 22, 2023 requesting information, data, documents and maps to ensure that you have completely and accurately identified and reported to the Department of Land and Natural Resources all ceded land parcels for the purpose of an inventory, and all income and proceeds collected or received from the public land trust.

To assist with this request, I am enclosing a letter the Stadium Authority received in July 2018 from the State Abstractor with definitive information from the Department of Land and Natural Resources on identification of Public Land Trust ceded land being a small sliver of land located in the northwest corner of the Aloha Stadium property. This small area is primarily land embankment and a non-revenue generating area for the Stadium Authority.

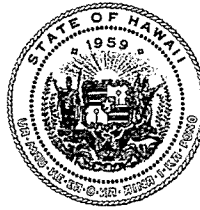
Should you have any questions, please feel free to contact me at: 808-483-2750.

Sincerely,

Ryan Andrews

Ryan Andrews
Stadium Manager
Aloha Stadium
99-500 Salt Lake Boulevard
Aiea, HI 96701
ryan.g.andrews@hawaii.gov
(808) 483-2750

DAVID Y. IGE
GOVERNOR OF HAWAII



SUZANNE D. CASE
CHAIRPERSON
BOARD OF LAND AND NATURAL RESOURCES
COMMISSION ON WATER RESOURCE
MANAGEMENT

**STATE OF HAWAII
DEPARTMENT OF LAND AND NATURAL RESOURCES
LAND DIVISION**

POST OFFICE BOX 621
HONOLULU, HAWAII 96809
July 20, 2018

10673(O)

MEMORANDUM

TO: Barry W. Cheung, Oahu District Land Agent

THROUGH: Russell Y. Tsuji, Administrator

FROM: E. Mahoe Collins, State Abstractor

SUBJECT: Trust Land Status of the Aloha Stadium Site, Tax Map Key: (1) 9-9-003:061

We have been requested to determine the trust land status of the subject Aloha Stadium Site, as described, set aside and placed under the control and management of the Stadium Authority of the Department of Accounting and General Services by Executive Order No. 3427, dated September 9, 1989, and designated bearing Tax Map Key: (1) 9-9-003:061, as shown on the map attached hereto as Exhibit A.

As shown thereon, the subject Aloha Stadium Site situated lying and being portions of the Ahupuaa of Aiea and Halawa in the District of Ewa, Island of Oahu contains an area of 87.879 acres.

An examination of the records and files located in the DAGs State Survey Office, the Bureau of Conveyances and the Land Division of the Department of Land and Natural Resources reveal the following as to the trust land status of the subject premises:

That portion of the Aloha Stadium Site colored in Red on Exhibit A, being a portion of the Government (Crown) land of Aiea acquired by the State of Hawaii in accordance with §5(b) of the Admission Act of March 18, 1959 (Pub L 86-3, 73 Stat 4) is confirmed to be ceded.

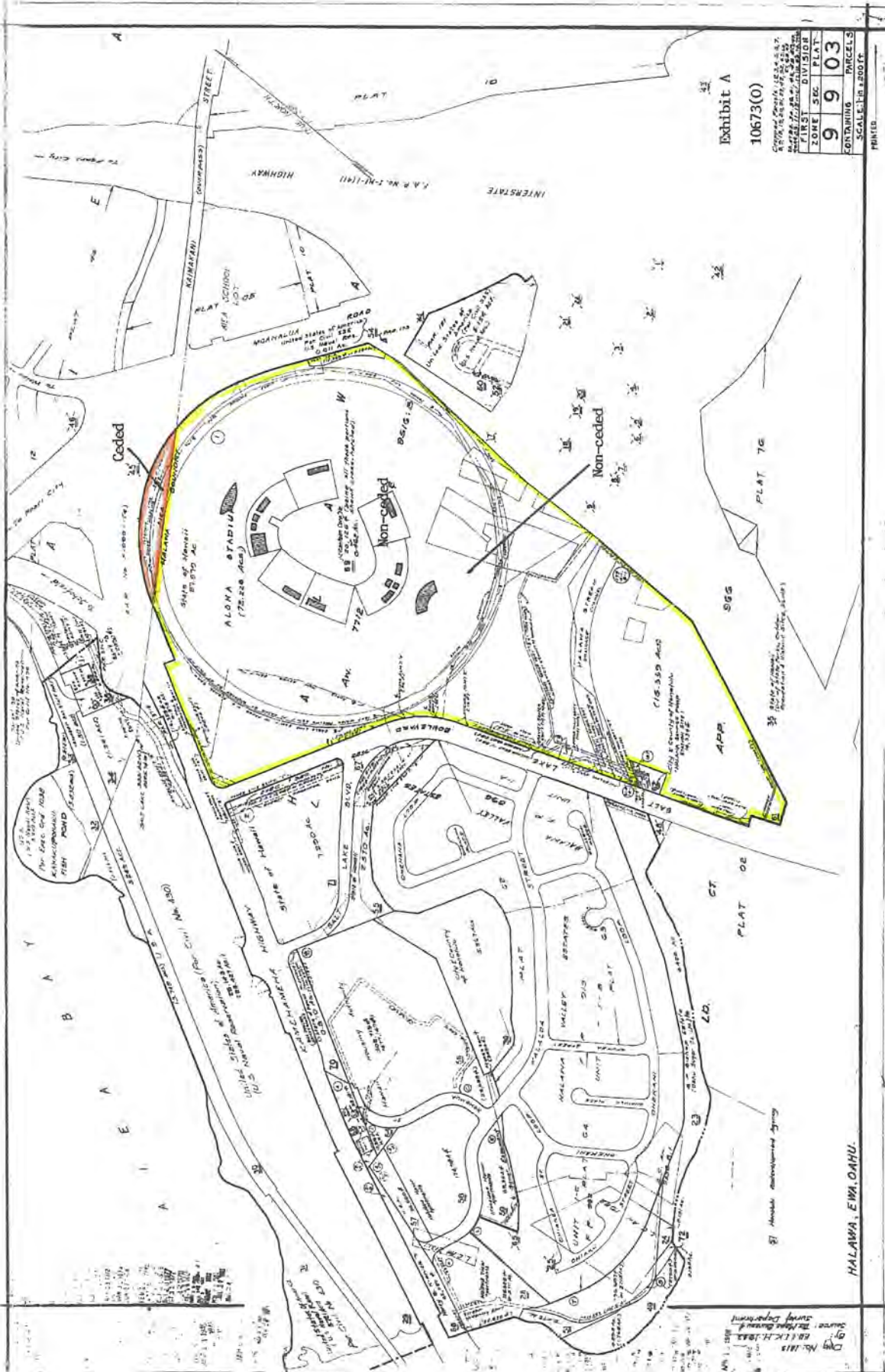
The remaining portion of the Aloha Stadium Site colored in Yellow on Exhibit A, being portions of the Ahupuaa of Halawa awarded under Land Commission Awards 7712 and 8516-B to M. Kekuanaoa and Kamaikui and the various kuleana awards situated therein, acquired by the State of Hawaii in accordance with §5(a) of said Admission Act or after 1959 (see Exhibit B), is confirmed to be non-ceded.

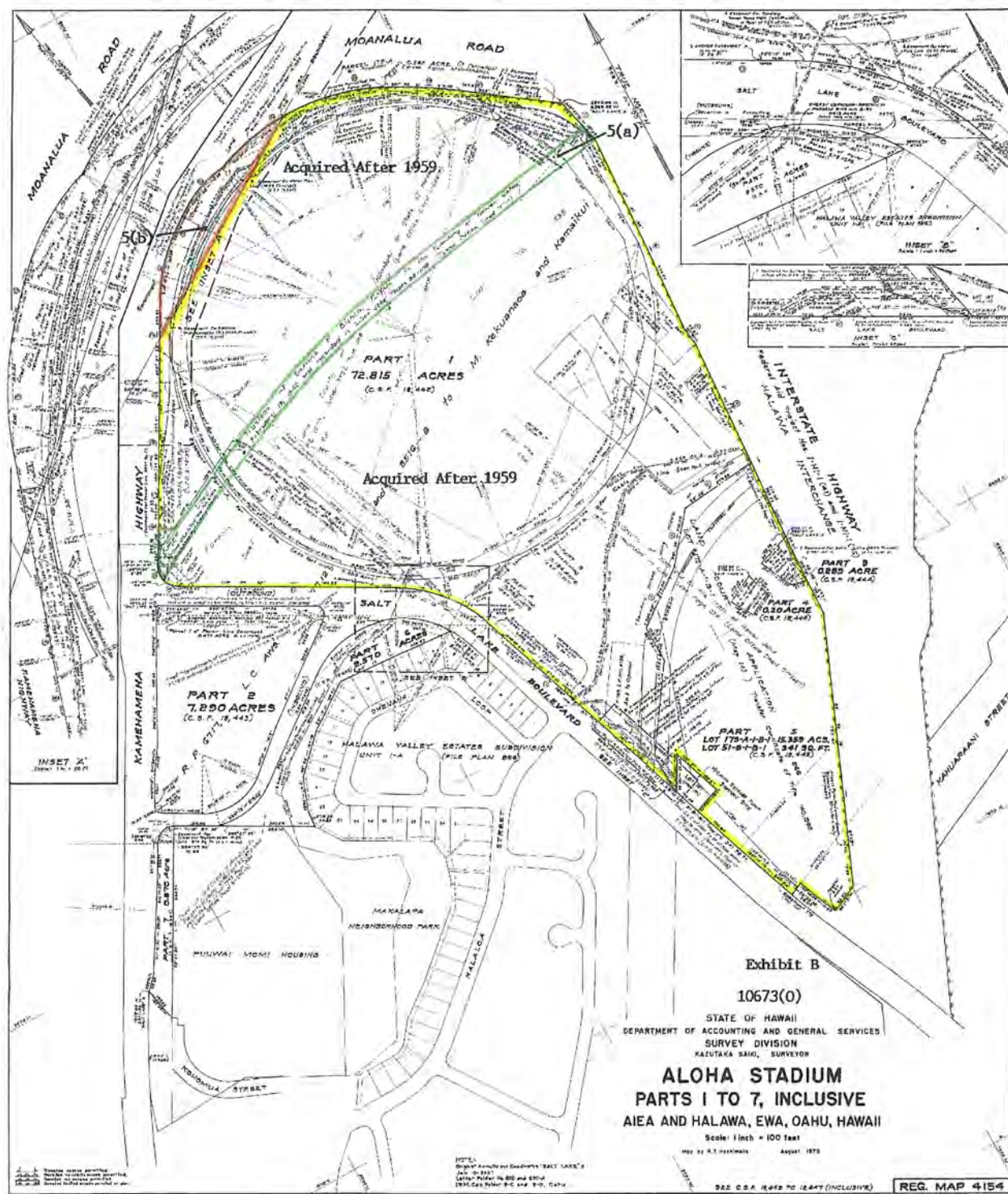
10673(O)

Accordingly, we find that ONLY that portion of the Government (Crown) land of Aiea colored Red on Exhibit A is subject to the trust as provided in §5(f) of the Admission Act of March 18, 1959 (Pub L 86-3, 73 Stat 4).

If you have any questions please feel free to call me at 587-0458.

Enclosures





From: [Sasaki, Gareth A](#)
To: [PLT Working Group](#)
Subject: PLT Working Group: HCDA
Date: Monday, February 5, 2024 8:14:30 AM
Attachments: [image001.png](#)

Hi Public Land Trust Working Group,

The Hawaii Community Development Authority received your letter dated December 22, 2023.

There are no changes regarding land ownership by the HCDA.

We have and continue to submit twenty per cent of income and proceeds from three parcels.

Tax Map Key	Other ID
2-1-15: Por 44	Forrest Ave
2-1-15: 09 por	CEM
2-1-58 Por 128	Kewalo Basin

Please let me know if you need any additional information and I will be happy to share.

Thank you,
Garet

Garet Sasaki
Chief Financial Officer
Hawaii Community Development Authority
547 Queen Street
Honolulu, HI 96813
Phone: (808) 594-0300
Fax: (808) 587-0299
<http://dbedt.hawaii.gov/hcda>

From: [Yamamoto Lau, Gwen S](#)
To: [PLT Working Group](#)
Cc: [DBEDT Greenbank](#)
Subject: Act 226 (SHL 2022) Public Land Trust Working Group
Date: Thursday, January 4, 2024 9:00:46 AM

Chair Lindsey,

This email is to confirm receipt of your letter dated December 22, 2023, as well as to inform you that the Hawaii Green Infrastructure Authority does not hold title to, maintain management control or otherwise use ceded lands.

Feel free to contact me should you have any questions.

Thanks,

Gwen S Yamamoto Lau
Executive Director
Hawaii Green Infrastructure Authority (HGIA)
250 S Hotel Street, #501, Honolulu, HI 96813
PO Box 2359, Honolulu, HI 96804
Phone: 808-587-2690
www.gems.hawaii.gov

JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



DEAN MINAKAMI
EXECUTIVE DIRECTOR

STATE OF HAWAII
DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT AND TOURISM
HAWAII HOUSING FINANCE AND DEVELOPMENT CORPORATION
677 QUEEN STREET, SUITE 300
HONOLULU, HAWAII 96813
FAX: (808) 587-0600

IN REPLY REFER TO:
24:PECB/24

February 22, 2024

State of Hawaii
Office of Hawaiian Affairs
Act 226, Session Laws of Hawaii 2022 Public Land Trust Working Group
560 N. Nimitz Hwy, Suite 200
Honolulu, Hawaii 96817

ATTN: Carmen "Hulu" Lindsey

Dear Ms. Lindsey:

Re: Information Relating to Ceded Lands and Income and Proceeds Collected or Received from the Public Land Trust

I. Introduction

This letter responds to the December 22, 2023 correspondence from the Public Land Trust Working Group established by Act 226, Session Laws of Hawaii ("SLH") 2022 (the "Working Group") to the Hawaii Housing Finance and Development Corporation ("HHFDC"). In that correspondence, it is stated that the Working Group is asking all state agencies to make certain assurances regarding the identification and reporting to the Department of Land and Natural Resources ("DLNR") of: 1) ceded lands for the purpose of an inventory; and 2) income and proceeds collected or received from the public land trust.

II. Accounting of Ceded Lands for the Purpose of an Inventory

When requested by DLNR, HHFDC has provided information relating to the requirements of Act 54, SLH 2011, which established the Public Land Trust Information System ("PLTIS"). Using existing internal databases, HHFDC provided the following data to DLNR in 2014 (when it created the PLTIS) and provided updated data several times thereafter upon DLNR's request.

- A. Fee Owner Agency (i.e., "HHFDC"), Tax Map Key, Island, Parcel Acreage, and Public Land Trust Status, in accordance with the [PLTIS Parcel Specifications](#) provided by DLNR; and

- B. Certain data on encumbrances, in accordance with the [PLTIS Encumbrance Specifications](#) provided by DLNR.

We note the following:

- A. The reporting to DLNR did not exclude any HHFDC lands.
- B. In cases where a parcel is part ceded land and part non-ceded land, HHFDC includes this parcel in its ceded lands inventory reported to DLNR and prorates the parcel's income and receipts by land area.
- C. There are no submerged lands within the use or jurisdiction of HHFDC.
- D. During our review of relevant information in response to your December 22 inquiry, we found one inaccuracy in the information now present in the PLTIS. The ceded land parcel bearing Tax Map Key (3) 7-4-017: 057 is reported as being owned by the Hawaii Housing Authority (HHA), which was repealed effective July 1, 1987. HHFDC as HHA's successor owns this parcel, which is improved with the Jack Hall Kona Memorial affordable rental housing project. We will prepare a Confirmation of Ownership document to be recorded in the Bureau of Conveyances, after which time a copy will be provided to the Working Group.

III. Accounting of Income and Proceeds Collected or Received from the Public Land Trust

- A. To summarize HHFDC's review process, in preparation for the annual report to DLNR in accordance with the accounting requirements of Act 178, SLH 2006, a listing of all HHFDC ceded lands is downloaded from the PLTIS website. Gross income and proceeds for each parcel that has been identified as being ceded land are verified with the general ledger. All transfers of funds to the Department of Budget and Finance are reconciled with the general ledger, the quarterly reports and related transmittals, and the report to DLNR.
- B. We are unaware of any omissions from the income and proceeds reported to DLNR for Fiscal Year 2021 and Fiscal Year 2022.
- C. The Report to the Office of Hawaiian Affairs on the Accuracy and Completeness of a report by the Department of Land and Natural Resources to the Hawaii State Legislature on Public Land Trust Receipts for Fiscal Year ended June 30, 2016, by N&K CPAs, Inc. (2018) identified a gap in HHFDC reporting attributable to the omissions of receipts totaling \$42,516 generated from two parcels of land owned in Waimanalo, Oahu. HHFDC now reports the gross receipts for these parcels in the annual report to DLNR.

Office of Hawaiian Affairs

Act 226, Session Laws of Hawaii 2022 Public Land Trust Working Group

February 22, 2024

Page 3

Conclusion

Thank you for the opportunity to provide the above information to the Public Land Trust Working Group. Please note that the information provided herein is made to the actual knowledge of the current HHFDC employees who are the respective individuals within our organizational structure who are most knowledgeable concerning a particular fact or other matter.

Should you have any questions about the information provided in this letter, please call Chris Woodard, Chief Planner, at 808-587-0588.

Sincerely,

Dean Minakami

Dean Minakami
Executive Director

JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



STATE OF HAWAII
PUBLIC UTILITIES COMMISSION
465 S. KING STREET, #103
HONOLULU, HAWAII 96813

LEODOLOFF R. ASUNCION, JR.
CHAIR

NAOMI U. KUWAYE
COMMISSIONER

COLIN A. YOST
COMMISSIONER

Telephone: (808) 586-2020
Facsimile: (808) 586-2066

Website: puc.hawaii.gov
E-mail: puc@hawaii.gov

January 2, 2024

Carmen "Hulu" Lindsey
State of Hawaii – Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
560 N. Nimitz Hwy, Suite 200
Honolulu, Hawaii 96817
Email: pltworkinggroup@oha.org

Subject: Act 226 (SLH 2022) Public Land Trust Working Group

Dear Chair Lindsey:

The Public Utilities Commission (PUC) received a letter from you dated December 22, 2023, requesting for information regarding ceded lands in the public land trust inventory. The PUC does not hold any title, nor do we maintain management control over any conservation district lands or preservation zoned lands including submerged lands as described in your letter.

If you have any further questions, please do not hesitate to contact me at 808-586-2276 or jodi.e.chai@hawaii.gov.

Sincerely,

Jodi Endo Chai
Executive Officer

From: [Shaynee Moreno](#)
To: [PLT Working Group](#)
Subject: Response to Public Land Trust Working Group
Date: Tuesday, January 9, 2024 7:39:28 AM

Aloha Carmen,

Hope you are having a wonderful day.

Sharlene Wong (Hawaii Child Nutrition Programs Administrator) received a letter on December 22, 2023 about the Public Land Trust Working Group. Our office does not own any property.

If you have any questions, please contact Shaynee Moreno at 808-587-3600.

Mahalo,
Shaynee Moreno, Accountant
Hawaii Child Nutrition Program
650 Iwilei Road, Suite 270
Honolulu, HI 96817
(808) 587-3600, Ext. 233
shaynee.moreno@k12.hi.us

This is a staff email account managed by Hawaii Department Of Education School District. This email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed. If you have received this email in error please notify the sender.



STATE OF HAWAII
Executive Office on Early Learning
2759 South King Street, Room C6
HONOLULU, HAWAII 96826

January 2, 2024

State of Hawai'i – Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
560 N. Nimitz Highway, Suite 200
Honolulu, HI 96817

Re: Response to Act 226 (SLH 2022) Public Land Trust Working Group

Aloha e Chair Hulu Lindsey and members of the working group,

The Executive Office on Early Learning (EOEL) received your request dated December 22, 2023.

EOEL does not hold title to, maintain management for, or control ceded lands. EOEL Public Prekindergarten classrooms operate on Hawai'i Department of Education (HIDOE) campuses and we defer to HIDOE and the School Facilities Authority (SFA) for any pertinent information requested in the memo.

Please contact Jordana Ferreira at jordana.ferreira@eoel.hawaii.gov should you have additional questions.

Sincerely,

A handwritten signature in blue ink that reads "Yuuko Arikawa-Cross".

Yuuko Arikawa-Cross
Director



DISABILITY AND COMMUNICATION ACCESS BOARD

1010 Richards Street, Room 118 • Honolulu, Hawaii 96813
Ph. (808) 586-8121 (V) • TTY (808) 586-8162 • Fax (808) 586-8129

December 28, 2023

State of Hawaii – Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
c/o Chair Hulu Lindsey
560 N. Nimitz Hwy, Suite 200
Honolulu, HI 96817

Aloha Chair Lindsey,

In response to the December 22, 2023, Public Land Trust Working Group established by Act 226 (SLH) letter, the Disability and Communication Access Board (DCAB) does not have management control or use ceded lands.

Should you have questions or concerns, please feel free to contact me by phone, (808) 586-8121 or email, dcab@doh.hawaii.gov.

Sincerely,

KIRBY L. SHAW
Executive Director

From: [David Carmichael](#)
To: [PLT Working Group](#)
Subject: Kaua`i Police Department Response Regarding Ceded Lands
Date: Tuesday, February 20, 2024 11:03:26 AM
Attachments: [image001.png](#)

Aloha PLT Working Group,

First of all, I would like to apologize for the delay in replying to your letter dated December 22, 2023, on the topic of ceded lands. We needed time to check with the county attorney to help answer your questions.

The Kaua`i Police Department is not aware of any ceded lands that we currently use, receive income from, manage, etc. _

-

If you have any questions, please let me know.

Mahalo,

David Carmichael
Executive Operations Manager
Kaua`i Police Department
3990 Ka`ana St., Suite 200, Līhu`e, HI 96766
Tel 808.241.1674 | Fax 808.241.1714
Email: dcarmichael@kauai.gov



JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LIEUTENANT GOVERNOR



JADE T. BUTAY
DIRECTOR

WILLIAM G. KUNSTMAN
DEPUTY DIRECTOR

DIR 23.041

STATE OF HAWAII
KA MOKU'ĀINA O HAWAII
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
KA 'OIHANA PONO LIMAHANA
830 PUNCHBOWL STREET, ROOM 321
HONOLULU, HAWAII 96813
www.labor.hawaii.gov

January 2, 2024

TO: Office of Hawaiian Affairs
Public Land Trust Working Group
c/o Chairperson Hulu Lindsey
560 North Nimitz Highway, Suite 200
Honolulu, Hawaii 96817

FROM: Jade T. Butay, Director
Department of Labor and Industrial Relations

RE: Act 226 (22) Pro Rata Share Public Land Trust

The Department of Labor and Industrial Relations (DLIR) and its agencies, Hawaii Civil Rights Commission, Hawaii Labor Relations Board, Labor and Industrial Relations Appeals Board, Office of Community Services and State Fire Council owns no land applicable to the requests made in Act 226 of 2022.

The DLIR worked with the Department of Budget and Finance and the Department of Land and Natural Resources which determined no pro-rata share of the public land trust is owed by the DLIR.



KŪKULU KE EA A KANALOA
KAHO'OLawe ISLAND RESERVE COMMISSION
KŌMIKINA MĀLAMA KAHO'OLawe

811 Kolu Street, Suite 201, Wailuku, HI 96793
Telephone (808) 243-5020 Fax (808) 243-5885
Website: <http://kahoolawe.hawaii.gov>

Log No.: 2024:02:003

February 9, 2024

Chairperson Hulu Lindsey
Public Land Trust (PLT) Working Group
State of Hawaii – Office of Hawaiian Affairs
560 N. Nimitz Hwy, Suite 200
Honolulu, HI 96817

Aloha Chairperson Lindsey,

The Kaho'olawe Island Reserve Commission (KIRC) was established by Act 340, State of Hawaii Legislature of 1993 and codified as Hawaii Revised Statutes Chapter 6K for the purpose of managing the control and access to the Kaho'olawe Island Reserve (Reserve), which includes the surrounding two nautical miles of ocean. Allowed use of the Reserve are restricted to:

- 1) Preservation and practice of all rights customarily and traditionally exercised by native Hawaiians for cultural, spiritual and subsistence purposes;
- 2) Preservation and protection of its archaeological, historical, and environmental resources;
- 3) Rehabilitation, revegetation, habitation restoration, and preservation;
- 4) Education

HRS 6K-3(b) strictly prohibits commercial use of the Reserve, therefore there are currently no revenue streams being generated from the Reserve or any expected in the future. Additionally, HRS 6K-9 mandates that the State shall transfer management and control of the island and its waters to the sovereign native Hawaiian entity upon its recognition by the United States and the State of Hawaii.

In accordance with your organization's request for information regarding state agencies that hold title, maintain management control or otherwise use ceded lands, the following is provided.

- (1) The parcel's location by metes and bounds, tax map key numbers, or both:
 - TMK (2) 2-1-001:001, the Island of Kaho'olawe
- (2) The parcel's size rounded to the nearest acre:
 - 28,776.7 Acres
- (3) The date the parcel was acquired:
 - May 9, 1994
- (4) If conveyed out of the public land trust, the date the parcel was conveyed:
 - NA

(5) Whether the parcel was acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88-233, or in exchange for a parcel of land acquired by the the State pursuant to those laws:

- Acquired through section 5(e) by "Quitclaim Deed from the United States of America to the State of Hawaii for the Island of Kaho`olawe, Hawaii" filed at the State of Hawaii Bureau of Conveyance dated May 9, 1994, Doc No: 94-076277.

(6) Whether the parcel is a subdivided portion of a larger parcel acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88-233, or in exchange for a parcel of land acquired by the State pursuant to those laws:

- Neither

(7) Whether, the parcel or any portion of the parcel is ceded land, and the extent to which the parcel consists of ceded land:

- All

(8) The name of the state or county agency holding title to the parcel:

- State of Hawaii, Department of Land and Natural Resources

(9) Whether the parcel has been set aside and the name of the state or county agency to which the parcel has been set aside;

- Kaho`olawe Island Reserve Commission

(10) The parcel's current state land use, state land classification pursuant to section 172-10, HRS and county zoning designation;

- Conservation

(11) A description of all natural resources, including minerals and water, found on or appurtenant to the parcel;

- See the report on Kaho`olawe water resources located at <https://kahoolawe.hawaii.gov/KICC/4%20Spatial%20Variability%20of%20Near-Surface%20Soil%20Hydraulic%20Properties>
- See the report on Kaho`olawe Biological Resources located at <https://kahoolawe.hawaii.gov/KICC/6%20Biological%20Database%20and%20Reconnais-sance%20Survey>

(12) A description of every easement, covenant, regulatory condition, or other benefit or servitude to which the parcel is entitled or subject;

- None

(13) A description of all leases, uses, or other dispositions which the parcel has been put.

- Restrictions to use and conditions on any future disposition as specified in the "Memorandum of Understanding Between the United States Department of the Navy and the State of Hawaii Concerning the Island of Kaho`olawe, Hawaii" signed May 6, 1994.

If you have any further questions, please feel free to contact me at 808-243-5020 or michael.k.nahoopii@hawaii.gov.

Mahalo,

A handwritten signature in black ink, appearing to read "M. Nahoopii". The signature is fluid and cursive, with the first letter of the first name being a large, stylized 'M'.

Michael Nahoopii, Executive Director

JOSH GREEN, M.D.
GOVERNOR OF HAWAII



MAUNAKEA STEWARDSHIP OVERSIGHT AUTHORITY (MKSOA)

19 E. Kawili Street, Hilo, HI 96720
Telephone (808) 933-0734 Fax (808) 933-3208
Website: <http://dlnr.hawaii.gov/maunakea-authority/>

MKSOA BOARD

JOHN KOMEIJI
Chairperson

*DOUG ADAMS
KAMANA BEAMER
POMAI BERTELMANN
PAUL HORNER
*BONNIE IRWIN
*RYAN KANAKA'OLE
KALEHUA KRUG
*BEN KUDO
LANAKILA MANGAUI
RICH MATSUDA
NOE NOE WONG-WILSON

*ex-officio

Chair Carmen "Hulu" Lindsey
Public Land Trust Working Group
560 N. Nimitz Hwy, Suite 200
Honolulu, HI 96817

Aloha Chair Lindsey,

We are in receipt of your letter of January 9, 2024 (a similar letter of December 22, 2023 was also received).

MKSOA began its co-management of the Mauna on July 1, 2023. As such, we are unable to respond to the questions, many which predate our involvement. However, we understand that the University of Hawaii, which had sole management responsibility through the Center for Maunakea Stewardship prior to the establishment of the MKSOA and who now jointly manages Mauna Kea lands during the transition period provided under HRS Chapter 195H, will be responding to your inquiries related to ceded lands.

Mahalo.

Sincerely,

John T. Komeiji
Chair, Mauna Kea Stewardship and Oversight Authority

JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION
Ka 'Oihana 'Auhau

P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1611
FAX NO: (808) 587-1633

January 19, 2024

GARY S. SUGANUMA
DIRECTOR OF TAXATION

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

Ms. Carmen "Hulu" Lindsey
State of Hawai'i – Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
560 N. Nimitz Highway, Suite 200
Honolulu, HI 96817

Dear Ms. Lindsey:

I am responding on behalf of the Taxation Board of Review ("BoR") to your letter dated December 22, 2023 with respect to a request for information regarding ceded lands that are controlled or used by the BoR.

Pursuant to HRS section 232-7(e), the Taxation Board of Review ("Board") is included within the Department of Taxation ("DoTax") for budgetary and administrative purposes. The BoR has no management control over any lands. The BoR defers to DoTax with respect to this inquiry.

Very truly yours,

Glenn M. Sakuda

Glenn M. Sakuda
Chairperson, Taxation Board of Review

cc: Gary Suganuma, Director of Taxation

From: [Colby, Seth S](#)
To: [PLT Working Group](#)
Cc: kurtkkawafuchi@icloud.com; [kk](#); [Kristi Maynard](#); [Tuliao, Roderick E](#)
Subject: FW: [EXTERNAL] Re: Letter from Public Land Trust Working Group
Date: Monday, January 8, 2024 3:53:35 PM
Attachments: [LTR to Kurt Kawafuchi FRM Public Land Trust Working Group.PDF](#)

Dear Carmen Lindsey,

This email is sent on behalf of the Council On Revenues. The Council does not have any land of any kind and none that is described in the December 22 letter.

Best
Seth Colby

From: Kurt Kawafuchi <kurtkkawafuchi@icloud.com>
Sent: Thursday, December 28, 2023 5:47 PM
To: Tuliao, Roderick E <Roderick.E.Tuliao@hawaii.gov>
Cc: Colby, Seth S <Seth.S.Colby@hawaii.gov>; Kurt Kawafuchi <kkawafuchi@aol.com>
Subject: [EXTERNAL] Re: Letter from Public Land Trust Working Group

Roderick,

I would appreciate Dr. Colby's and your office's recommendation and assistance. At first glance, it appears that BNF should respond to this letter. If you agree, could you (1) promptly forward to BNF; and (2) prepare a reply for my review, i.e., stating that we have forwarded the letter to BNF for appropriate response?

Please contact me if you have any questions. Thank you.

Best,

Kurt

On Dec 29, 2023, at 7:33 AM, Tuliao, Roderick E <Roderick.E.Tuliao@hawaii.gov> wrote:

Good afternoon Chair Kawafuchi,

Please see the attached letter that is address to you but was sent to our office from the Public Land Trust Working Group. Please advise if there is any further assistance needed regarding this document.

Sincerely,

Roderick Tuliao
Secretary II
Tax Research & Planning Office
Department of Taxation
State of Hawaii
(808) 587-1440



IN REPLY REFER TO:

O.MPO-24-001

January 4, 2024

TO: CARMEN "HULU" LINDSEY, BOARD CHAIR
PUBLIC LAND TRUST WORKING GROUP, OFFICE OF HAWAIIAN AFFAIRS

FROM: MARK N. GARRITY, EXECUTIVE DIRECTOR
OAHU METROPOLITAN PLANNING ORGANIZATION

SUBJECT: RESPONSE TO ACT 226 (SLH 2022)

Thank you for your request to Act 226 (SLH 2022). The Oahu Metropolitan Planning Organization (OahuMPO) does not hold title to, maintain management control over, or otherwise use ceded lands.

We have no information, data, documents, or maps to provide.

Should you have any further questions, please contact me at 808-586-2015.

Sincerely,

Mark N. Garrity
Executive Director



February 2, 2024

MEMORANDUM

TO: State of Hawai'i – Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
c/o Chair Hulu Lindsey

FROM: Leonard R. Gouveia, Jr.
RCUH Executive Director

SUBJECT: RCUH Response to Public Land Trust Working Group Inquiry

A handwritten signature in blue ink, appearing to read "Leonard R. Gouveia, Jr.", is placed over the "FROM:" field.

Thank you for your letter dated December 22, 2023.

After looking into this matter carefully with my procurement and finance departments, as well as the UH Office of Strategic Development, here is my response:

RCUH does not own, use, or manage any lands (and in particular, ceded lands). Although RCUH supports some UH projects that might own, use, or manage ceded lands, we do not directly do so. Accordingly, UH would be the appropriate agency to provide such reporting to your office, which, to our understanding, they have been and continue to do so.

In the event this ever changes, we will be sure to provide a report responsive to this request. If you have any questions, please feel free to contact me directly at lgouveia@rcuh.com or (808) 956-2016.

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



STATE OF HAWAII – KA MOKU'ĀINA 'O HAWAII
**CRIME VICTIM COMPENSATION
COMMISSION**
Ke Komikina Uku Luaahi Kalaima

1164 Bishop Street, Suite 1530
Honolulu, Hawai'i 96813
Telephone: 808 587-1143
Fax: 808 587-1146

January 30, 2024

MARI McCaIG BELLINGER
Chair

CLIFTON Y.S. CHOY
Commissioner

JO KAMAE BYRNE
Commissioner

PAMELA FERGUSON-BREY
Executive Director

State of Hawai'i – Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
c/o Chair Hulu Lindsey
560 North Nimitz Highway, Suite 200
Honolulu, Hawai'i 96817

Chair Hulu Lindsey:

This letter responds to your January 9, 2024, request to the Crime Victim Compensation Commission (the Commission) requesting information about ceded lands held by the Commission.

The Commission does not use or manage public land trust lands nor has it ever received income or proceeds from the public land trust.

If you have any questions, please contact me at (808) 587-1143.

Sincerely,

Pamela Ferguson-Brey
Executive Director
Crime Victim Compensation Commission

From: [Fatherhood Commission Hawaii](#)
To: [PLT Working Group](#)
Subject: HS-COF - no title
Date: Monday, March 11, 2024 6:07:52 PM

Aloha,

In response to your letter dated 1/1/23, the Hawaii State Commission on Fatherhood does not hold title to, maintain management control or otherwise use ceded lands. We do not have any information to provide.

Yours,

Jeff Esmond (not James as your letter states)
Chair, Hawaii State Commission on Fatherhood

PHONE (808) 594-1888
 WORKING GROUP MEMBERS
 Sherry P. Broder, Esq.
 Dawn N.S. Chang, Dept. of Land and Natural Resources
 Ryan K.P. Kanaka'ole, Dept. of the Attorney General
 Carmen Hulu Lindsey, Office of Hawaiian Affairs
 Luis P. Salaveria, Dept. of Budget and Finance
 Mililani Trask, Office of Hawaiian Affairs



FAX (808) 594-1868

STATE OF HAWAII
OFFICE OF HAWAIIAN AFFAIRS
ACT 226 (SLH 2022) PUBLIC LAND TRUST WORKING GROUP

June 7, 2024

The Honorable Deb Haaland, U.S. Secretary of the Interior
 Office of the Secretary, U.S. Department of the Interior
 1849 C Street, NW
 Washington, D.C. 20240

Aloha Secretary Haaland,

The Public Land Trust Working Group ('PLTWG') of six members was established by Act 226 (Session Laws Hawai'i (2022)). Three members are appointed by the Governor and three by the Office of Hawaiian Affairs. The PLTWG has been meeting regularly for over one year. Its specific statutory responsibilities are to:

- (1) Account for all ceded lands in the public land trust inventory;
- (2) Account for all income and proceeds from the public land trust; and
- (3) Subsequently determine the twenty per cent pro rata share of income and proceeds from the public land trust due annually to the office of Hawaiian affairs for the betterment of the conditions of Native Hawaiians.

We write to request (1) assistance in working with federal agencies that may have relevant documents, original source materials and maps and (2) funding for the work required to research, prepare and publish a complete and accurate inventory and report of lands ceded to the stewardship of and management by the federal government during the Territorial period and transferred to the state government via the Admission Act, An Act to Provide for the Admission of the State of Hawaii into the Union, Public Law 86-3, enacted 1959. This request is made pursuant to the well-established federal trust responsibility to the indigenous peoples of Hawai'i.

The ceded lands, consisting of crown lands, once property of the Hawaiian monarchy, and of the government lands of the Kingdom of Hawai'i, totaled 1.8 million acres upon annexation in 1898. Pursuant to the Joint Resolution of Annexation, all of these lands were considered transferred or "ceded" to the United States government "for the benefit of the inhabitants of the Hawaiian Islands." Underscoring the federal trust responsibility are the findings of the US Congress in the Apology Resolution,

"Whereas, the Republic of Hawaii also ceded 1,800,000 acres of crown, government, and public lands of the Kingdom of Hawaii, without the consent of or compensation to the Native Hawaiian people of Hawaii or their sovereign government."

"Whereas, the indigenous Hawaiian people never directly relinquished their claims to their inherent sovereignty as a people or over their national lands to the United States, either through their

monarchy or through a plebiscite or referendum” Public Law 103-150 (1993). Upon statehood in 1959, the federal government returned to the State of Hawai‘i all ceded lands not set aside for its own use.

In 1978, the people of Hawai‘i ratified constitutional amendments relating to the rights, claims, culture and language of Native Hawaiians proposed by the Constitutional Convention, including but not limited to article XII, sections 4, 5, and 6, of the Hawaii State Constitution, which established the Office of Hawaiian Affairs (“OHA”) and clarified its right to a pro rata share of the income and proceeds of the ceded lands.

Article XII, section 4 provides that the ceded lands “shall be held by the State as a public trust for native Hawaiians and the general public.”

Article XII, Section 6 provides that “[t]he board of trustees of the Office of Hawaiian Affairs shall exercise power as provided by law: to manage and administer the proceeds from the sale or other disposition of the lands, natural resources, minerals and income derived from whatever sources for native Hawaiians and Hawaiians, including all income and proceeds from that pro rata portion of the trust referred to in section 4 of this article for native Hawaiians.”

Article XVI, section 7, of the Hawai‘i State Constitution requires the State to enact legislation to comply with its trust obligations. “Any trust provisions which the Congress shall impose, upon the admission of this State, in respect of the lands patented to the State by the United States or the proceeds and income therefrom, shall be complied with by appropriate legislation.” This section also protects the pro rata share due to OHA, among other things. “Such legislation shall not diminish or limit the benefits of native Hawaiians under Section 4 of Article XII.”

Act 273, Session Laws of Hawai‘i 1980, enacted section 10-13.5, Hawaii Revised Statutes, to implement OHA’s constitutionally mandated pro rata share provided “Twenty per cent of all funds derived from the public land trust, described in section 10-3, shall be expended by the office, as defined in section 10-2, for the purposes of this chapter.”

Please provide us with the appropriate contact person by June 20, 2024, to commence the discussion on next steps to take on this important inventory. It is vitally important to move ahead as quickly as possible. We look forward to hearing from you.

This communication is without waiver of any and all rights, remedies, claims, or defenses of any party. Nothing herein or responses hereto shall be construed to constitute an admission or waiver for any purpose.

Aloha,



Carmen “Hulu” Lindsey
Signing on behalf of the Public Land Trust Working Group

cc The Honorable Brian Schatz, U.S. Senator for Hawai‘i
Summer Sylva, Senior Advisor for Native Hawaiian Affairs, Office of the Secretary, U.S. Department of the Interior
Ka‘i‘ini Kaloi, Director of the Office of Native Hawaiian Relations, U.S. Department of the Interior
Stanton Enomoto, Senior Program Director of the Office of Native Hawaiian Relations, U.S. Department of the Interior

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STATE OF HAWAII
OFFICE OF HAWAIIAN AFFAIRS
ACT 226 (SLH 2022) PUBLIC LAND TRUST WORKING GROUP

June 7, 2024

The Honorable Brian E. Schatz, U.S. Senator for Hawai'i
United States Senate Committee on Indian Affairs, Chairman
838 Hart Senate Office Building
Washington, D.C. 20510

Aloha Chairman Schatz,

The Public Land Trust Working Group ('PLTWG') of six members was established by Act 226 (Session Laws Hawai'i (2022)). Three members are appointed by the Governor and three by the Office of Hawaiian Affairs. The PLTWG has been meeting regularly for over one year. Its specific statutory responsibilities are to:

- (1) Account for all ceded lands in the public land trust inventory;
- (2) Account for all income and proceeds from the public land trust; and
- (3) Subsequently determine the twenty per cent pro rata share of income and proceeds from the public land trust due annually to the office of Hawaiian affairs for the betterment of the conditions of Native Hawaiians.

We write to request (1) assistance in working with federal agencies that may have relevant documents, original source materials and maps and (2) funding for the work required to research, prepare and publish a complete and accurate inventory and report of lands ceded to the stewardship of and management by the federal government during the Territorial period and transferred to the state government via the Admission Act, An Act to Provide for the Admission of the State of Hawaii into the Union, Public Law 86-3, enacted 1959. This request is made pursuant to the well-established federal trust responsibility to the indigenous peoples of Hawai'i.

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Please provide us with the appropriate contact person by June 20, 2024, to commence the discussion on next steps to take on this important inventory. It is vitally important to move ahead as quickly as possible. We look forward to hearing from you.

This communication is without waiver of any and all rights, remedies, claims, or defenses of any party. Nothing herein or responses hereto shall be construed to constitute an admission or waiver for any purpose.

Aloha,



Carmen “Hulu” Lindsey
Signing on behalf of the Public Land Trust Working Group

cc: The Honorable Deb Haaland, U.S. Secretary of the Interior
Summer Sylva, Senior Advisor for Native Hawaiian Affairs, Office of the Secretary, U.S. Department of the Interior
Ka‘i‘ini Kaloi, Director, Office of Native Hawaiian Relations, U.S. Department of the Interior
Stanton Enomoto, Senior Program Director, Office of Native Hawaiian Relations, U.S. Department of the Interior

REPORT TO THE THIRTY-THIRD LEGISLATURE

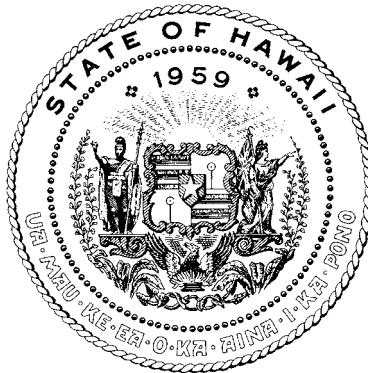
STATE OF HAWAII

2025 REGULAR SESSION

RELATING TO THE PUBLIC LAND TRUST WORKING GROUP

OFFICE OF HAWAIIAN AFFAIRS SUPPLEMENT TO THE

PUBLIC LAND TRUST WORKING GROUP INTERIM REPORT TO THE LEGISLATURE



Prepared by

**THE STATE OF HAWAII
OFFICE OF HAWAIIAN AFFAIRS**

In response to Act 226, Session Laws of Hawaii'i 2022

**Honolulu, Hawaii'i
December 2024**

OFFICE OF HAWAIIAN AFFAIRS SUPPLEMENT TO THE

PUBLIC LAND TRUST WORKING GROUP INTERIM REPORT TO THE LEGISLATURE

The Office of Hawaiian Affairs (“OHA”) submits this Supplement to the Public Land Trust Working Group (“PLTWG”) Interim Report to the Legislature to provide and include OHA’s position on these important issues relating to an accurate and complete inventory, an accurate and complete accounting to the income and proceeds from the PLT and a determination of “the twenty per cent pro rata share of income and proceeds from the public land trust due annually to the office of Hawaiian affairs for the betterment of the conditions of Native Hawaiians.” See Act 226, Sec. 3 (a) (Session Laws Hawai‘i (“SLH”) 2022).

I. Background

Native Hawaiians are the indigenous, aboriginal people of the archipelago that is today the State of Hawai‘i. Hawai‘i state law recognizes Native Hawaiians as the aboriginal peoples of Hawai‘i and specifically affirms that “the people of the State of Hawaii and the United States of America as set forth and approved in the Admission Act, established a public trust which includes among other responsibilities, betterment of conditions for native Hawaiians. The people of the State of Hawai‘i reaffirmed their solemn trust obligation and responsibility to native Hawaiians and furthermore declared in the State Constitution that there be an office of Hawaiian affairs to address the needs of the aboriginal class of people of Hawai‘i.” Haw. Rev. Stat. §10-1.

This tragic history of the Native Hawaiian People and the loss of their sovereignty and their lands is set forth in the Apology Resolution, Joint Resolution to Acknowledge the 100th Anniversary of the January 17, 1893 Overthrow of the Kingdom of Hawai‘i, Pub. L. No. 103 - 150 (1993) (“Apology Resolution”). “Whereas the Republic of Hawai‘i also ceded 1,800,000 acres of crown, government and public lands of the Kingdom of Hawai‘i without the consent of or compensation to the native Hawaiian people of Hawai‘i or their sovereign government Whereas the indigenous Hawaiian people never directly relinquished their claims to their inherent sovereignty as a people or over their national lands to the United States, either through their monarchy or through a plebiscite or referendum” (paras. 25, 29). The Apology Resolution specifically states that the overthrow of the Kingdom of Hawai‘i was “illegal.” (paras. 5 and 12, Acknowledgement para. 1).

In *Office of Hawaiian Affairs v. Housing and Community Development Corporation of Hawai‘i* (“OHA v. HCDCH”), 117 Haw. 174, 177 P.3d 884 (2008), the Hawai‘i Supreme Court granted OHA’s request for a moratorium on the sale of ceded lands. The Court specifically recognized that Native Hawaiians have “unrelinquished claims to the ceded lands,” that “the Apology Resolution acknowledges only that unrelinquished claims exist and plainly contemplates future reconciliation with the United States and the State with regard to those claims,” and that the Apology Resolution and the related state legislation “give rise to the State’s fiduciary duty to preserve the corpus of the public trust lands, specifically, the ceded lands, until such time as the unrelinquished claims of the native Hawaiians have been resolved.”

The Hawai‘i Supreme Court found that many state statutes were in accord with the Apology Resolution. “The above interpretation is also supported by related state legislation enacted at around or

subsequent to the adoption of the Apology Resolution -- specifically, Acts 354, 359, 329, and 340." See Act 354 (SLH 1993), Act 359 (SLH 1993), Act 329 (SLH 1997), Act 340 (SLH 1992) (Kahoolawe). The Court found that the Hawai'i legislature specifically acknowledged that "the indigenous people of Hawai'i were denied ... their lands." (Act 354, §1(9)). The Court cited approvingly the commitment of the Hawai'i legislature to further action to proceed "toward a comprehensive, just, and lasting resolution" regarding native Hawaiian claims to the ceded lands and its stated goal of reaching the "lasting reconciliation so desired by all people of Hawai'i." (Act 329, §1

In OHA v. HCDCH, the Hawai'i Supreme Court clearly recognized these historic injustices and the imperative of the restoration of lands to Native Hawaiians. The court reaffirmed that "Congress, the Hawai'i state legislature, the parties, and the trial court all recognize (1) the cultural importance of the land to native Hawaiians, (2) that the ceded lands were illegally taken from the native Hawaiian monarchy, (3) that future reconciliation between the state and the native Hawaiian.

As a condition of statehood, the Hawai'i Admission Act required the Hawai'i to adopt the Hawaiian Homes Commission Act and imposed a public trust on the lands ceded to the State. Hawai'i assumed the Federally delegated responsibility of administering 203,500 acres of land that had been set aside under Federal law for the benefit of the native people of Hawai'i. See Haw. Const. Art. XVI, Sec. 7; Hawai'i Admission Act, Pub. L. No. 83-3, Sec. 4, 73 Stat. 4, 5 (1959) ("Hawai'i Admission Act"). In addition, the State agreed to the imposition of a public trust upon all of the lands ceded to the State upon admission. See Hawai'i Admission Act, Sec. 5 (f); Haw. Const., Art. XII, Sec. 4. One of the five purposes for which the public trust is to be carried out is for the "betterment of the conditions of native Hawaiians[.]" Hawai'i Admission Act, Sec. 5(f).

In 1978, the citizens of the State of Hawai'i amended the State constitution adopted several constitutional amendments to fulfill the special relationship with Native Hawaiians in their homeland. OHA was created by the 1978 Hawai'i Constitutional Convention and a vote of Hawai'i's people to bring some justice and fairness from the State to the Native Hawaiian People. The State constitution was amended to provide for and protect the interests of Native Hawaiians in the ceded lands. Article XII, sections 4, 5, and 6 were adopted to effectuate the Admission Act's purpose of using a portion of the ceded lands' receipts to better the conditions of native Hawaiians. It is clear from the State Constitution, as well as state and federal case law, that OHA and its Native Hawaiian beneficiaries have an interest in a portion of the income and proceeds from the ceded lands. However, the determination of OHA's entitlement to its constitutionally protect pro rata share was unfulfilled and the subject of legal disputes.

Act 304 (SLH 1990) was a settlement of the amount of pro rata share due to OHA and it defined the trust res and trust revenues. OHA would receive 20 percent of "revenue" as newly defined and amended in Hawai'i Revised Statutes (HRS) § 10-2, which was amended to include a definition of "revenue" as proceeds, fees, charges, rents, or other income derived from a proprietary disposition, use, or activity, "that is situated upon and results from the actual use of lands comprising the public lands trust[.]"

Act 304 allocated revenue into two categories--sovereign and proprietary revenue. OHA would not receive revenue--such as taxes, fines, and federal grants or subsidies--generated from the exercise of

State sovereign powers. Proprietary revenue, such as rents, leases, and licenses, would be subject to OHA's pro rata share. Act 304 included all section 5(b), 5(e) and P.L. 88-233 lands regardless of departmental jurisdiction. The State has continued to use these definitions and other provisions in Act 304 that are to its benefit and advantage but at the same time denying to OHA its full entitlement under the language and terms of Act 304 and its interpretation by Judge Daniel Heeley (see *infra*).

The Airports sit, at least partially, on ceded lands and the State had paid \$28.2 million in airport revenues paid to OHA. In 1994, OHA filed a lawsuit alleging that the State had failed to pay OHA its pro rata share of unspecified revenues that the State had collected since June 16, 1980 from the ceded lands. OHA sought an accounting of its pro rata share of revenues received by the State based on: (1) Waikiki Duty Free receipts (in connection with the lease of ceded lands at the Honolulu International Airport); (2) Hilo Hospital patient services receipts; (3) receipts from the Hawai'i Housing Authority and the Housing Finance and Development Corporation for projects situated on ceded lands; and (4) interest earned on withheld revenues. The trial court concluded that OHA was entitled to revenues from each enumerated source. This ruling has never been overruled. However, in response, Congress enacted the "Forgiveness Act," which "forgave" the \$28.2 million already paid but prohibited the payment of airport revenues to OHA -- "whether characterized as operating expenses, rent or otherwise, and whether related to [past, present or future] claims" -- in satisfaction of the State's obligations. Department of Transportation and Related Agencies Appropriations Act, 1998, Pub. L. 105-66, § 340, 111 Stat. 1425 (1998) ["the Forgiveness Act"].

On July 29, 1997, on the floor of the U.S. Senate, Senator Inouye made it clear that the Forgiveness Act should have **NO** impact on the State's obligation to pay OHA's its constitutionally mandated pro rata share of the airport revenues and that the State continues to be obligated to pay. He stated:

[C]ontrary to the prohibition against diverted airport revenues from airport purposes under Section 47107 of title 49, United States Code, certain payments from airport revenues may have been made for the betterment of Native Hawaiians, or Alaskan natives based upon the claims related to lands ceded to the United States. . . . There shall be no further payment of airport revenues for claims related to ceded lands, whether characterized as operating expenses, rent, or otherwise, and whether related to claims for periods of time prior to or after the date of the enactment of this Act.

However, the federal law is very specific that the State continues to be obligated to pay native Hawaiians. The following savings clause in the Forgiveness Act requires the State to pay the past due amounts from a different funding source:

Moreover, the Forgiveness Act has language that effectuates Senator Inouye's statement.

CLARIFICATION - Nothing in this Act shall be construed to affect any existing Federal statutes, enactments, or trust obligations created thereunder, or any statute of the several States that defined the obligations of such States to Native Americans, Native Hawaiians or Alaska natives in connection with ceded lands, except to make clear that airport revenues may not be used to satisfy such obligations. See Forgiveness Act, § 340(d), 111 Stat. at 1448.

The Hawai‘i Supreme Court found that, although the Forgiveness Act specified that it did not affect or interfere with the State’s obligations to pay, nonetheless the State was not obligated to pay amounts "equivalent to" the airport revenue due to OHA from other sources, such as the general fund. The Court decided that because this federal law did not allow for pro rata share of the airport revenues to go to OHA, the entire statute clarifying the payment of OHA’s pro rata share was struck down. *Office of Hawaiian Affairs v. State*, 96 Hawai‘i 388, 31 P.3d 901 (2001) (“OHA v. State”).

The federal airport “Forgiveness Act” is an important inextricably intertwined part of the sad history of denying OHA its fair and just pro rata share because (1) as a direct result, Act 304 (SLH 1990) setting forth the pro rata share scheme was struck down, (2) OHA never again received a pro rata share, just a set amount, albeit negotiated based on some semblance of the pro rata share, and (3) the judgments of Trial Judge Daniel Heely of the categories of public hospitals and public housing were never included again in any calculation of the pro rata share. Judge Heely also ruled that OHA was entitled to interest on the outstanding pro rata share that was not paid. The State Legislature immediately changed the law to no longer allow the assessment of interest on past due amounts.

As Congress noted in the Forgiveness Act, the State had, in the past, paid OHA directly from the airport revenue fund and Congress forgave those payments and did not require their return. In *OHA v. State*, the Court found that the plain language of "Act 304 obligates the State to pay OHA the airport revenues sought in this case." *Id.* at 396.

Indeed, there are many instances of the State paying OHA its pro rata share attributable from airport revenues from other sources in satisfaction of the State’s obligation to pay OHA “revenue derived from the public land trust, such as general obligation funds, general funds and land. For instance, when enacting Act 304, the legislature contemplated making a substantial payment to OHA from the state’s general obligation bond fund for the purpose of satisfying the state's retroactive obligation to OHA. The legislature ultimately paid OHA approximately 130 million dollars from this fund. See Act 35 (SLH 1993). Airport Revenue Payment Chart, Attachment 4, lists the many times the State has paid OHA some of its constitutionally mandated pro rata share of airport income and proceeds due and owing from other sources.

II. The “most exacting fiduciary standard” is to be applied to the State’s obligations to provide an accurate and complete inventory of the public land trust and an accurate and complete calculation of the payment to OHA of its constitutionally mandated pro rata share.

Act 226 (SLH 2022), Sec. 3 (a), established the working group and set forth its assignments “to account for all ceded lands in the Public Land Trust” and “to account for all income and proceeds from the public land trust.” (emphasis added).

The Hawai‘i Supreme Court has been crystal clear repeatedly that the State is to be judged “by the most exacting fiduciary standards” in managing the public lands trust. See *Ahuna v. Dep’t. of Hawaiian Home Lands*, 64 Haw. 327, 640 P.2d 1161 (1982); *Pele Def. Fund v. Paty*, 73 Haw. 578, 605, 837 P.2d 1247, 1264 (1992) (We find that the actions of state officials, acting in their official capacities,

should not be invulnerable to constitutional scrutiny. Article XII, § 4 imposes a fiduciary duty on Hawai‘i’s officials to hold ceded lands in accordance with the § 5(f) trust provisions, and the citizens of the state must have a means to mandate compliance.”); *Office of Hawaiian Affairs v. Hous. & Cmty. Dev. Corp. of Hawai‘i*, 117 Haw, 174, 195, 177 P.3d 884, 905 (2008), rev’d and remanded on other grounds, 556 U.S. 163, 129 S.Ct. 1436, 173 L.Ed.2d 333 (2009).

III. OHA and its Native Hawaiian beneficiaries are entitled to accurate and complete inventory of all ceded lands in the Public Land Trust and accounting of all income and proceeds from the Public Land Trust.

To meet “its most exacting fiduciary duty,” and as a matter of justice and fairness, OHA’s position is that the PLTIS is not an accurate and complete inventory of all ceded lands and public trust lands, including but not limited to submerged lands, undeveloped lands, conservation lands, minerals, and all resources, and that a new ceded lands trust inventory should be undertaken by the State.

On the DLNR website, the PLTIS lists many issues relating to its accuracy and completeness and the PLTWG Interim Report refers to those as well as some additional ones.

In the meantime, the current inventory in the form of the PLTIS is based solely on self-reporting by the state and county agencies and should be audited and reviewed by an independent third-party professional to determine its completeness and accuracy. It is OHA’s opinion that the passage of such legislation is in the public interest and for fairness and justice for its Native Hawaiian beneficiaries.

The current Act 178 Report is based solely on self-reporting by the state agencies. An audit is needed to resolve underreporting and discrepancies in the current system

Audits of the PLTIS and Pro Rata Share reporting are fundamental to ensure that OHA’s constitutional and statutory rights are protected and those of its Native Hawaiian beneficiaries. The State should fund these audits and instruct all state agencies to fully cooperate in order to fulfill “its most exacting fiduciary duty” and to honor and respect Native Hawaiians and their just entitlements.

IV. OHA’s Position on its Constitutional Mandated Pro Rata Share and Established Legal Principles and Rules

1. OHA’s Pro Rata Share has always been calculated on gross income and proceeds.
2. Act 304 was negotiated and agreed upon by the State and OHA. The State has continued to use sections of advantage to it, such as the definitions of sovereign and propriety revenue. Consideration should be given to enacting Act 304, with provisions for payments of the airport revenues from general funds, general obligation bonds or land, as has been done historically.
3. It is OHA’s position that, to meet its fiduciary constitutional, statutory and trust duties and obligations to OHA and its Native Hawaiians beneficiaries, the State should pay OHA’s share of airport revenues as well as its share of income and proceeds from every state agency and from every parcel in the public land trust. If there are any problems with payments from an agency, then the payment should be made with an equivalent payment from the General Funds, General Obligation Funds

or lands as it has in the past.

4. It is OHA's position that, to meet its fiduciary constitutional, statutory and trust duties and obligations to OHA and its Native Hawaiians beneficiaries, the State should make all payments due on a yearly basis, particularly since the State no longer allows interest to be earned on past due amounts owed to OHA. When the past due payment of \$136 million was made to OHA in 1993, interest was still being assessed on the past due owed. The practice of assessing past due amounts, not including interest in the payments, and then paying in a lump sum not including an interest calculation, is not a best practice and patently unfair to OHA and its Native Hawaiian beneficiaries. Moreover, it diminishes OHA's ability to provide services to its beneficiaries.

For instance, in 2022, OHA's interim annual pro rata was increased from \$15.1 million to \$21.5 million, and the Legislature allocated a one-time payment of \$64 million to OHA, for the "past due" amounts (Act 226, SLH 2022). This \$64 million did not compensate OHA for its past due, rather it was merely the difference between \$15.1 million and \$21.5 million for those ten years. \$638 million should have been paid by the State for the amount past due for its decade of underpayment from 2012 to 2022. The amount is higher today as OHA continues to be underpaid.

V. OHA's claims of unfair treatment constituting a breach of the fiduciary constitutional, statutory and trust duties and obligations to OHA and its Native Hawaiians beneficiaries, including but not limited to the following.

1. The transfer of Kaka'ako Makai resulted in a payment more than 50% below what was in fact agreed upon for the past due amount, which did not include interest.
 - a) OHA has been prohibited from developing its lands Kaka'ako Makai on Honolulu Harbor and realizing their economic and housing potentials. Although just across the street, mainland developers have built more than twelve high rise residential towers, and more are planned. Nonetheless, OHA has been prohibited from doing the same.
 - b) At the time, it was determined that OHA was owed \$200 million. The State's appraiser valued the land at approximately \$198 million, assuming a 400-foot height limit for select parcels (which is double the current building height limit of 200 feet). Years later, it was determined that the value of the land was only \$91 million and that the State had neglected basic maintenance on these harbor lands transferred to OHA. In addition, OHA has had to expend substantial sums to manage and to be able to partially use it.
2. Leases on PLT lands where no charges are collected by the State or less than fair market value is charged.
 - a) No charges collected by the State for telescope time, technology patents, foreign investments, commodities, laying of submarine cables for internet and telephone access, fishing in ocean waters, research dollars, subleases by lessors of state lands.
 - b) Leases for \$1.00 per year or less than full market value.
 - c) Transmission lines across ceded lands for telephone, electricity, gas, cable, water, sewer,

storm drain, traffic lights and street lights.

3. Some agencies and entities do not report PLT income and proceeds, or do not report in full, including but not limited to:

- a) University of Hawai‘i
- b) Counties

4. Some state agencies moved building sites or activities from PLT to non-PLT lands to avoid paying a pro rata share to OHA

5. The legislature changed the law so that there is no more interest assessed on OHA’s past due amounts as was awarded by Judge Heeley.

6. Permitted environmental pollution and other destruction of sacred ancestral lands and lands with cultural and spiritual significance.

7. Issue affecting all Hawai‘i residents. (Lands transferred out of the PLT from the 5(f) lands to 5(a) by Congress right before statehood, such as Palmyra Island, the Midway Islands, Kingman Reef, and Johnston Atoll, which includes Johnston (or Kalama) Island, all of which should be included as part of the archipelago of Hawai‘i, and Sand Island) (this issue was not discussed at the PLTWG meetings.)

VI. Summary and Conclusion: OHA’s Consistent Positions on its Pro Rata Share and Inventories of the Public Land Trust and Ceded Lands to meet the State’s fiduciary constitutional, statutory and trust duties and obligations to OHA and its Native Hawaiians beneficiaries.

1. The State must transfer Native Hawaiians’ full 20% pro-rata share of the **gross** revenues generated by PLT lands to OHA (\$78.9 million annually as of 2016), in compliance with the Hawai‘i State Constitution, Article XII, Sec. 4 and §HRS 10-13.5, which was codified in 1980, and as part of the state’s fiduciary constitutional, statutory and trust duties and obligations to OHA and its Native Hawaiians beneficiaries.
2. The State must accurately and completely account for all income and proceeds generated by and derived from the PLT annually by all its managing departments to ensure that Native Hawaiians receive their legal, rightful share of these monies and the amount of the pro rata share should be reviewed and updated every eight years by an independent accounting firm as part of the state’s fiduciary constitutional, statutory and trust duties and obligations to OHA and its Native Hawaiians beneficiaries.
3. The State must transfer \$638 million in under-paid PLT revenues for the past 10 years (2012-2022) to OHA, as part of its fiduciary constitutional, statutory and trust duties and obligations to

OHA and its Native Hawaiians beneficiaries, as well as the amount for the past two years of past due.

4. The State must prepare an inventory that accurately and completely accounts for all “ceded” (the former crown and government lands of the Hawaiian Kingdom) lands in the PLT inventory as part of its fiduciary constitutional, statutory and trust duties and obligations to OHA and its Native Hawaiians beneficiaries.
5. The State must enhance transparency in managing PLT lands. This includes improving how revenue from these lands is tracked and reported and ensuring that the State’s use of the lands aligns with the purposes outlined in the State Constitution.
6. The State must ensure that PLT assets are managed in a way that respects the cultural and historical significance of these lands for Native Hawaiians – including consideration of traditional rights and customs in decisions about land use and development.

Summary of State's Public Land Trust Payments to OHA

The following table provides a summary of public land trust (PLT) payments transferred to OHA and indicates where the State used airport revenues (or equivalent amounts) in calculating PLT payments.

Year/ Governor	Authority	Total Amount Transferred to OHA	Includes Airport Revenue?	Source of Airport Revenues or Equivalent
FY92 - FY96 Q3 Waihe'e	Act 304 (SLH 1990)	Approx. \$12.5M/yr. pursuant to going-forward provision.	Yes.	Airport Special Fund
1992 Waihe'e	Act 304 (SLH 1990); Act 300, §5 (163) (SLH 1992)	\$5M past-due revenues, pursuant to Act 304.	Yes.	Equivalent from General Fund
1993 Waihe'e	Act 304 (SLH 1990); Act 35 (SLH 1993)	\$136.5M in 1980-91 past-due revenues, pursuant to Act 304, implemented by an MOU (4/28/93).	Yes.	Equivalent from general obligation bond
FY96 Q4 - FY97 Cayetano	US DOT Inspector General Opinion; US Airport Forgiveness Act	Gov. Cayetano ordered a stop to airport payments to OHA; PLT payments to OHA down to approx. \$7M.	No.	Not applicable (N/A)
FY98 - FY99 Cayetano	Act 329 (SLH 1997)	\$15.1M/yr. was deemed an amount equivalent to OHA's share, inclusive of airport revenues.	Yes.	Equivalent from General Fund
FY00 - FY01 Cayetano	<i>OHA I</i> decision reinstates pre-Act 304 version of HRS chap. 10	Approx. \$8.2M/yr.	No.	N/A
FY02 - FY03 Q1 Cayetano		None.	N/A	N/A
2003 Lingle	Act 34 (SLH 2003)	\$9,552,973 (for certain past-due revenues not transferred since <i>OHA I</i> (Sept. 2001)).	No.	N/A
FY03 Q2 - FY05 Lingle	Executive Order 03-03	Approx. \$9M/yr.	No.	N/A
FY06 – FY22 Lingle	Act 178 (SLH 2006); Executive Order 06-06	\$15.1M/yr., including calculation of some receipts collected by DOT-Airports on PLT lands.	Yes.	Equivalent from other agencies' funds
2006 Lingle	Act 178 (SLH 2006)	\$17.5M, including equivalent past-due airport revenue from FY03-05.	Yes.	Equivalent from General Fund
2012 Abercrombie	Act 15 (SLH 2012)	Land valued at \$200M, including past-due revenues up to 6/30/12.	Yes.	Equivalent in land
FY23	Act 226 (SLH 2022)	\$21.5M/yr., including calculation of some receipts collected by DOT-Airports on PLT lands.	Not specified.	Equivalent from other agencies' funds