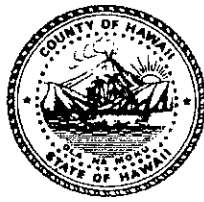


William P. Kenoi  
Mayor



Duane Kanuha  
Director

Bobby Command  
Deputy Director

West Hawai'i Office  
74-5044 Ane Keohokalole Hwy  
Kailua-Kona, Hawai'i 96740  
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**County of Hawai'i**  
**PLANNING DEPARTMENT**

East Hawai'i Office  
101 Pauahi Street, Suite 3  
Hilo, Hawai'i 96720  
Phone (808) 961-8288  
Fax (808) 961-8742

December 3, 2013

Dexter A. Smith  
240 North Judd Street  
Honolulu, HI 96818

Dear Mr. Smith:

**DETERMINATION OF LOTS OF RECORD**  
**Portions of Land Commission Award 8452, Apana 10,**  
**Kaawaloa, South Kona, Hawai'i**  
**TMK: 8-1-009:049, 050 & 052**

We have received your letter of October 26, 2013, regarding the above subject matter.

Our review of the records has found the following:

Subdivision No. 7287 created the Māmalahoa Bypass right-of-way which affected a number of parcels and resulted in many road and remnant parcels. The subject parcels are but three of them, although these three parcels are in reality 6 lots of record. To wit, Parcels 22, 23 & 24 (sections of the right-of-way) and Lots 3-B, 2-B & 1-B (remnant parcels) (remnant Lot 1-C, Parcel 051, is not associated with a section of the bypass). The bulk of the remainder of the parent parcels, 034, 033 & 003 of this portion of the bypass are Lots 3-A, 2-A & 1-A.

In view of the above, we confirm that Parcels 049, 050 and 052 are indeed three separate parcels of record, separate and distinct from parent Parcels 003, 033 & 034.

Your question regarding the method and reasoning behind the taxation status of these, and any properties is a matter to be brought up with the Real Property Tax Division of the Department of Finance. By copy of this letter, we will forward a copy of your inquiry to them for their use.

Dexter A. Smith  
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December 3, 2013

You may wish to enlist the services of a land-use attorney to assist in the matter of transferring the right-of-way lots to the County. The County Council would be the accepting authority for dedication of the lots. The right-of-way lots may need to be legally separated from the remnant parcels by way of new deeds being drawn up and/or additional Tax Map Parcel numbers issued. This would not require further subdivision as the remnants and rights-of-way are presently separate legal lots of record.

Should you have any questions, please feel free to contact Jonathan Holmes of this department.

Sincerely,



DUANE KANUHA  
Planning Director

JRH:lnm

\\Coh33\planning\public\Admin Permits Division\ELOR(ExistingLotOfRecord)\2013\8-1-009-049&050&052SMITH 12-03-13.doc

xc: Tax Maps and Records Supervisor  
Real Property Tax Division-Kona w/copy of letter of inquiry 10/26/13  
Manager, DWS  
Director, DPW  
Planning Department-Kona  
G. Bailado, GIS Section (via e-mail)