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January 7, 2013

Joanna U. Kaalele Title Guaranty Escrow Services, Inc., Hilo Branch 450 Kīlauea Avenue Hilo, HI 96720

Deseree Hughes, Realtor Aloha Coast Realty, LLC 614 Kīlauea Avenue, Suite 101 Hilo, HI 96720

Dear Ms. Kaalele and Ms. Hughes:

SUBJECT:

Lots of Record Determination

Tax Map Key Plats 1-4-012 Through 1-4-024 Kapoho, Puna, Island of Hawai'i, Hawai'i

This is in response to numerous requests for the status of lots that were created by the Kapoho Land and Development Company, Ltd. in Puua, Halekamahina 2nd and Kapoho ahupua'a of lower Puna District on the Island of Hawai'i.

First of all, be informed that the past practices of the State Bureau of Conveyances (BOC) with regard to the methods of recording land ownership documents has not always been in agreement with County subdivision law. Prior to the mid 1990's, it was a simple matter of presenting properly prepared deed documents and/or subdivision plats to the BOC and they would be recorded and subsequently indicated on the Tax Map Plats giving the appearance of legally subdivided land. These maps are for property tax assessment purposes only and do not necessarily reflect the proper creation of lots as specified by county law.

That having been said, our review of the records at hand has found the following:

Several subdivision plat maps dated between 1949 and 1952 were recorded with the Tax Map Bureau of the State of Hawai'i in 1952 and 1953 as T.M.B. Index Nos. 294 '52, 295 '52, 296 '52, 297 '52, 298 '52 and 299 '52. These "subdivision" actions involved portions of Tax Map Plats 1-4-001 & 1-4-002 and were subsequently platted on Tax Map Plats 1-4-012 through 1-4-024. As noted above, these plat maps were not properly processed through the County's Traffic and Planning Commission.

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However, in 2005 the Planning Department, in response to citizen difficulties regarding building permit applications, addressed the status of the lots in several of the Kapoho Land and Development Co., Ltd. "subdivisions". Citing documents from the State Surveyor's Office, County Real Property Tax Office, and Department of Taxation Property Assessment Division, it was found that these lands have been recorded, platted, assigned respective TMK parcel numbers, documented in the tax maps, and individually assessed for county real property tax purposes since 1952.

Additionally, many of these lots have, in good faith, changed ownership one or more times; some have undergone consolidation and/or subdivision actions; and building permits for dwellings and other structures have been issued for some of them.

Under these circumstances, the Planning Director has determined that it is in the best interest that the lots in these subdivisions be recognized as lots of record.

In view of the above recitals, we confirm that the subject parcels as shown on the original (1952) Tax Map Plats 1-4-012 through 1-4-024 and any subsequent subdivided or consolidated lots since then are considered to be lots of record.

In addition, Parcels 1-4-015:008, 009 & 010 are by deed on March 29, 1961, recorded in Liber 4083, Page 118. Parcels 1-4-018:013 & 014 are remnants by the re-alignment of the Pāhoa-Kapoho Road. Parcels 1-4-019:011, 012 & 013 are also remnants by the re-alignment of the Pāhoa-Kapoho Road. Parcel 1-4-022:016 is by Quit Claim Deed on August 18, 1976, recorded in Liber 11667, Page 491 on September 10, 1976. Parcels 1-4-024:011 & 012 are by Quit Claim Deed on June 29, 1972, recorded in Liber 8443, Page 202 on July 19, 1972.

If there should be further questions about this matter, please feel free to contact Jonathan Holmes of this department.

Sincerely,

BJ LEITHEAD TODD

JRH:Inm

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xc: Manager, DWS

Tax Maps and Records Supervisor
Plat Folders 1-4-012 through 1-4-024
TMK Folders 1-4-012 through 1-4-024