

TAX MAPS BRANCH

In the appropriation Act of 1917, the Branch was created for the purpose of making maps for the use of the tax assessors.

In 1932, a comprehensive plan for a coordinated mapping system was adopted embodying such features as: (a) the mapping of the entire land area of the State; (b) drawing of all tax maps on sheets of uniform size; (c) a key system incorporating in itself both numerical and geographical indexes which could be applied uniformly throughout the State and (d) through the key system, an accounting of all real property in the State by location, boundaries, area and ownership; and the revising of the tax maps as changes occur and as required.

L. 1932, 2d. c.40, s.2 divided the State into four districts, viz:

1. The City and County of Honolulu is called the first district;
2. The Counties of Maui and Kalawao are called the second district;
3. The County of Hawaii is called the third district; and
4. The County of Kauai is called the fourth district.

For convenience of mapping and identification, the Branch further divided the above districts into zones, sections, plats and parcels as shown by the following chart:

CHART

1st District <u>Oahu</u>	2nd District <u>Maui</u>	3rd District <u>Hawaii</u>	4th District <u>Kauai</u>
<u>ZONES 1, 2, & 3, Honolulu;</u> <u>ZONE 4,</u> Koolaupoko; <u>ZONE 5,</u> Koolauloa; <u>ZONE 6,</u> Waialua; <u>ZONE 7,</u> Wahiawa; <u>ZONE 8,</u> Waianae; <u>ZONE 9,</u> Ewa.	<u>ZONE 1</u> Hana; <u>ZONE 2,</u> Nakawao; <u>ZONE 3,</u> Wailuku; <u>ZONE 4,</u> Lahaina; <u>ZONE 5,</u> Molokai; <u>ZONE 6,</u> City of Kalawao.	<u>ZONE 1,</u> Puna; <u>ZONE 2,</u> South Hilo; <u>ZONE 3,</u> North Hilo; <u>ZONE 4,</u> Hamakua; <u>ZONE 5,</u> North Kohala; <u>ZONE 6,</u> South Kohala; <u>ZONE 7,</u> North Kona; <u>ZONE 8,</u> South Kona; <u>ZONE 9,</u> Kau.	<u>ZONE 1,</u> Waima; <u>ZONE 2,</u> Koloa; <u>ZONE 3,</u> Lihue; <u>ZONE 4,</u> Kawaihau; <u>ZONE 5,</u> Hanalei.
Sections <u>1 to 9 or less</u>	Sections <u>1 to 9 or less</u>	Sections <u>1 to 9 or less</u>	Sections <u>1 to 9 or less</u>
Plats <u>1 to 999 or less</u>	Plats <u>1 to 999 or less</u>	Plats <u>1 to 999 or less</u>	Plats <u>1 to 999 or less</u>
Parcels <u>1 to 999 or less</u>	Parcels <u>1 to 999 or less</u>	Parcels <u>1 to 999 or less</u>	Parcels <u>1 to 999 or less</u>

Besides under L. 1932, 2d. c.40, s. 35, the Branch has been functioning under R.L. 1935, s. 1932; R.L. 1945, c. 94, s. 5145 and Am. L. 1947, (A-79) c.8, s.1 and L. 1932, 2d. c.40, s.36.

TAX MAPS BRANCH

DEFINITIONS

- TAX MAP** : The representation on a flat surface of the portion of the land area of the State prepared especially for taxation purposes and in accordance with requirements of the Tax Department. Tax Maps, S.H., District, Zone, Section and Plat, are drawn on tracings of the uniform size of 21 x 32 inches and to any one of the following scales; 10, 20, 30, 40, 50, 60 feet to the inch or any power of ten times the above-mentioned scales.
- STATE OF HAWAII** : The map of the State of Hawaii showing the relative positions of the four (4) districts as established by law.
- DISTRICT** : the taxation district as fixed by law. There are four; First District, City and County of Honolulu; Second District, County of Maui; Third District, County of Hawaii; Fourth District, County of Kauai. See L. 1932, 2d, c.40, s.2.
Division-Map: A tax map showing a district with the breakdown into zones. The district map carries an index in the lower right-hand corner giving its number.
- ZONE** : An area of land larger than a section with well defined boundaries, conforming (with the exception of Honolulu District which is divided into three zones) to the boundaries of county districts, and in which are situated the sections with their defined boundaries.
Zone-Map: A tax map showing the exterior boundaries of a zone and the boundaries and index numbers of all sections contained therein. The zone-map carries an index in the lower right-hand corner giving its number and the district in which it is situated.
- SECTION** : An area of land with defined boundaries in which are situated two or more plats, but not over 999 plats.
Section-Map: A tax map showing the exterior boundaries of a section and the boundaries and index numbers of all plats contained therein. The section-map carries an index in the lower right-hand corner giving its number and the district and zone in which it is situated.
- PLAT:** : An area of land with defined boundaries comprising one or more parcels.
Plat-Map: A tax map showing the boundaries of a plat and all the parcels therein. The plat-map carries an index in the lower right-hand corner giving its number and the district, zone and section in which it is situated.
- PARCEL** : A lot or piece of land, the ownership of which is held in its entirety by one or more parties. Indicated on the tax map by the name of the owner or owners, area, dimensions, title, lot number and by a parcel number.

DRAWING NUMBER
MAP INDEX

: The system by which all tax maps are referenced in a uniform manner, as developed and established by the Tax Maps Branch.

TAX KEY

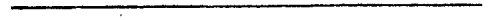
: The graphic representation of the map index placed on all the tax maps, used in designating a parcel with relation to its respective plat, section, zone and district. Also placed on tax returns, tax notices and other tax records.

Types of lines to designate title and tenancy
in order of their precedence.

District Boundaries



Street & Roads



State Forest Reserves,
National Parks, Military Reservations,
Lighthouse & other Federal Sites.



Land Boundaries, Ahupuaas,
Ilis, Wards, Grants & other
original titles.



Ownership Boundaries.
Lot lines or Division of original
Titles and/or Subdivisions.



Lot lines or Division of Original
Titles and/or Subdivisions, incomplete
Projects & Easements.



Proposed Setback lines.



Direct lines between points on
meandering boundaries, Radii of
curves and chords of Arcs.



Boundary lines between tracts.



Widths of line used in conjunction with above, to designate:

Exterior boundary lines of district,
zone, section and plat maps.



Street lines within exterior boundary
lines of plat maps.



Parcel lines within the plat map.



All other lines.



LEGAL TERMINOLOGIES

- UNDIVIDED INTEREST** : Where the ownership in a parcel of land is unpartitioned and is held by two or more persons, whether their rights are equal as to value or quantity or unequal. (Tax Department terminology).
- MULTIPLE CLAIMANTS** : Where ownership to a parcel of land is claimed by two or more persons, either as to the whole or to any undivided interest. (Tax Department terminology).
- CO-OWNERSHIP** : Where two or more persons have undivided interests in land; the common characteristic being that owners have no separate rights as regards any distinct portion of the land, but each is interested, according to the extent of his share, in every part of the whole. Such co-ownership bears different names, and presents different characteristics, according to the various methods and circumstances of its creation.
- ESTATE IN COMMON**
(Tenants in Common) : Under the laws of Hawaii all grants, conveyances or devises of land or of any interest therein to two or more persons create estates (tenancies) in common unless otherwise provided in the instrument creating the estate.
A tenant in common, though owner of an undivided share only in the land, has a several and distinct estate therein, and except for the fact that he has not the exclusive possession of the land, he has the right to transfer his undivided interest and all other rights in respect to his share as if he were sole owner, subject to dower or curtesy.
- ESTATE IN JOINT TENANCY** : Where a grant, conveyance or devise of land, or of any interest therein, is made to two or more persons as joint tenants.
The leading characteristic of joint tenancy is the fact, that on the death of one joint tenant, the other joint tenant who survives him has the whole estate. If more than two, the last survivor has the whole, and on his death of the last survivor, the whole passes to his heirs.
Where husband and wife hold real estate as joint tenants, when one dies, the survivor is entitled to the whole estate, whether or not either husband or wife died leaving children.
- ESTATE BY ENTIRETY**
(Tenants by Entireties) : Where a grant, conveyance or devise of land or of any interest therein is made to husband and wife by a single instrument to hold by the entirety.
The most important incident of tenancy by entireties is that the survivor of the marriage whether the husband or the wife, is entitled to the whole, and that though there is a right of survivorship, neither can convey so as to defeat this right in the other.
There can be no partition of land held by the entirety nor are the children entitled to any interests in the real estate on the death of one of the parents.

LEGAL TERMINOLOGIES (Continued)

ESTATE BY DOWER : Every woman shall be endowed of one-third part of all the lands owned by her husband at any time during marriage, in fee simple, in freehold, or for the term of fifty years or more, so long as twenty-five years of the term remain unexpired, but in no less estate, unless she is lawfully barred thereof. R.L. 1935, Sec. 4830.

ESTATE BY CURTESY : In case the wife shall die first, her property shall immediately descend to her heirs, but shall be in all cases, whether she die testate or intestate, subject to a life interest in the husband in one-third of the wife's real estate. R.L. 1935, Sec. 4845.

LIS PENDENS : Issuing out a writ and making attachment (on mesne process; i.e. process issued between the original and final process) constitute a lis pendens at common law. The doctrine of lis pendens as usually understood, is the control which a court has over the property involved in a suit, during the continuance of the proceedings and until its final judgment has been rendered therein.

In any action, whether at law or in equity, affecting the title or the right of possession of real property, the plaintiff, complainant or petitioner, at the time of filing the complaint or petition or bill in equity, and the defendant or respondent, at the time of filing his answer, when affirmative relief is claimed in such answer shall record in the Bureau of Conveyances a notice of the pendency of the action, containing the names of the parties and the object of the action, and a description of the property affected thereby. From and after the time of filing such notice for record a purchaser or incumbrancer of the property affected shall be deemed to have constructive notice of the pendency of such action, and if its pendency against parties designated by their real names. R.L. 1935, Sec. 4086.

NOTE: For taxation purposes, a lis pendens which involves two or more parties claiming under different titles would place the property in the category of MULTIPLE CLAIMANTS.

For example of the use of the above legal terminologies in relation with property owners, see Page

ABBREVIATIONS
of Documents filed for Record
in the Registry of Conveyances.

Inst : INSTRUMENT. The term applied to all instruments or documents filed for record in the Regular System.

Doc : DOCUMENT. The term applied to all instruments or documents filed for record in the Land Court System.

D	DEED	Appt/Tr	APPOINTMENT OF TRUSTEE
Admr/D	Administrator's Deed	Decl/Tr	Declaration of Trust
Comr/D	Commissioner's Deed	Tr/Sale	Trust Sale
Conf/D	Confirmation Deed	Decl	Declaration
Cor/D	Correction Deed	Rel/Dow	Release of Dower
Exch/D	Exchange Deed	Rel/Cur	Release of Curtesy
Fore/D	Foreclosure Deed		
Gdn/D	Guardian's Deed	A/S	AGREEMENT OF SALE
Part/D	Partition Deed	Agrmt	Agreement
Q/D	Quitclaim Deed	Assgn/Agrmt	Assignment of Agreement
Sher/D	Sheriff's Deed	Can/Agrmt	Cancellation of Agreement
Tr/D	Trust Deed	Sur/Agrmt	Surrender of Agreement
Exor/D	Executor's Deed		
udt -	Under Deed of Trust	Addn/Chg	ADDITIONAL CHARGE
M	MORTGAGE	Addn/Secur	Additional Security
A/M	Assignment of Mortgage	Assgn/Secur	Assignment of Security
C/M	Chattel Mortgage		
Tr/M	Trust Mortgage	Rel/M	RELEASE OF MORTGAGE
Forc/Afft	Foreclosure Affidavit	Par/Rel/M	Partial Release of Mortgage
Forc/Entry	Foreclosure Entry		
		D/Adopt	DEED OF ADOPTION
L	LEASE	Dec/Adopt	Decree of Adoption
Le	Lessee		
A/L	Assignment of Lease	Gr	GRANT
Canc/L	Cancellation of Lease		
Sur/Le	Surrender of Lease	Judgt	JUDGMENT
Par/A/L	Partial Assignment of Lease		
		B/S	BILL OF SALE
P/A	POWER OF ATTORNEY		
Rev/P/A	Revocation of Power of Attorney	Lien	LIEN
		Rel/Lien	Release of Lien
Attach	ATTACHMENT		
Rel/Attach	Release of Attachment		

NOTE: The Tax Maps Branch has occasion to use those designations which refer only to transfers of real property involving change in ownership.

GRANTS of Easements for Rights of Way over lands for public utilities and other purposes. This form of Grant should not be confused with Land Patent Grants to lands issued by the State of Hawaii.

ABBREVIATIONS OF THE BRANCH

R/S	Route Slip	RS	Revenue Stamp
H/S	Parcel History Sheet	Cons	Consideration
TMB #	Tax Maps Branch Number	DP	Down Payment
L#---p#---	Liber #---Page#--- or -	Bk #---p#---	Book #---Page #---
Ld	License or Licensee	GL L#---	General Lease Licence #---
SCT	State Conveyance Tax		

SYMBOLS USED TO DESIGNATE TENURE

T/C	for	Tenants in Common
J/T	"	Joint Tenants
T/E	"	Tenants by Entirety
A/S	"	Agreement of Sale
Sub-A/S	"	Sub-Agreement of Sale
L/I	"	Life Interest
Rdm	"	Remainderman
M/C	"	Multiple Claimants
P/E	"	Perpetual Easement
R/W	"	Right of Way
L	"	Lease
Sub-L	"	Sub-Lease
Sub-Sub-L	"	Sub-Sub-Lease
Le	"	Lessee
Sub-Le	"	Sub-Lessee
Sub-Sub-Le	"	Sub-Sub-Lessee
G. L.	"	General Lease
G. L. L. #---	"	General Lease License
Occupant	"	Occupant
Dow.	"	Dower
Cur.	"	Curtesy Interest
H. H. L. L.	"	Hawaiian Home Lands Lease
S. S. A.	"	Special Sale Agreement
S. H. A.	"	Special Homesteads Agreement
Gr.	"	Grant
C. O.	"	Certificate of Occupation
H. L.	"	Homestead Lease
R. P. L.	"	Right to Purchase Lease
Exec. Ord.	"	Executive Order
Pres. Exec. Ord.	"	Presidential Executive Order
G. L. H.H.L.	"	General Leases by the Department of Hawaiian Home Lands

SYMBOLS USED TO DESIGNATE TENURE

C.T.	for	Certificate of Title
Lis/P	"	Lis Pendens
Rev. Pmt.	"	Revocable Permit
A/	"	Assignment
Can/	"	Cancellation
Sur/	"	Surrender
aka	"	Also known as
dba	"	Doing business as