

No. 30049 - Thursday, August 5, 2010 at 9 a.m.

Court's brief description of Plaintiffs-Appellants' (Taxpayers') arguments.

Brief description: Plaintiffs-Appellants John M. Corboy, Stephen Garo Aghjayan, Gary P. Smith, Earl F. Arakaki, and J. William Sanborn (hereinafter collectively "Taxpayers") appeal from the Land and Tax Appeal Court's judgment in favor of defendants Mark J. Bennett, in his official capacity as Attorney General, State of Hawaii, the County of Maui, the County of Kauai, the City and County of Honolulu, the County of Hawaii, and the State of Hawaii (hereinafter collectively "State"). Upon application by Taxpayers, the case was transferred to this court, pursuant to Hawaii Revised Statutes (HRS) § 602-58(b)(1) (Supp. 2009).

On appeal, Taxpayers argue:

(1) the Hawaiian Homes Commission Act (HHCA) violates the equal protection clause of the Fifth Amendment to the United States Constitution and the fiduciary duty of the United States as trustee of the Ceded Lands Trust;

(2) the United States violated the fifth amendment to the United States Constitution, its fiduciary duty as trustee of the Ceded Lands Trust, and the equal footing doctrine by requiring that the State adopt the HHCA as a condition of statehood;

(3) the State, by adopting and implementing the HHCA, violates the Fourteenth Amendment to the United States Constitution, federal civil rights laws, and the State's fiduciary duty as Trustee of the Ceded Lands Trust;

(4) each of the counties, by denying Taxpayers a real property exemption equal to that given to Hawaiian homestead lessees, violate the Fourteenth Amendment to the United States Constitution, the laws of the United States, and the counties' fiduciary duties as trustees of the Ceded Lands Trust; and

(5) the Land and Tax Appeal Court erred in granting the State's motion for summary judgment and in denying Taxpayers' counter-motion for summary judgment.