

STATE OF HAWAII  
DEPARTMENT OF LAND AND NATURAL RESOURCES  
Land Division  
Honolulu, Hawaii 96813

March 8, 2019

Board of Land and Natural Resources  
State of Hawaii  
Honolulu, Hawaii

PSF No.: 19KD-003

Kauai

Issuance of Right-of-Entry Permit to Roman Catholic Church in the State of Hawaii, Saint Theresa School, Onto Unencumbered State Lands for Parking Purposes, Kekaha House Lots, Kekaha, Waimea, Kauai, Tax Map Keys: (4) 1-3-004:054 and (4) 1-3-011:001.

APPLICANT:

Roman Catholic Church in the State of Hawaii, Saint Theresa School, a Hawaii non-profit corporation, qualified under Internal Revenue Code Section 501(c)3.

LEGAL REFERENCE:

Sections 171-55, Hawaii Revised Statutes, as amended.

LOCATION:

Portion of Government lands of Kekaha House Lots situated at Kekaha, Waimea, Kauai, identified by Tax Map Keys: (4) 1-3-004:054 and (4) 1-3-011:001, as shown on the attached map labeled Exhibit A.

AREA:

1.13 acres, more or less, TMK: (4) 1-3-004:054  
0.95 acres, more or less, TMK: (4) 1-3-011:001  
2.08 acres, more or less – Total

ZONING:

State Land Use District:	Urban
County of Kauai CZO:	Residential

TRUST LAND STATUS:

Section 5(b) lands of the Hawaii Admission Act

DHHL 30% entitlement lands pursuant to the Hawaii State Constitution: NO

CURRENT USE STATUS:

Vacant and Unencumbered

CHARACTER OF USE:

Parking purposes.

TERM OF RIGHT-OF-ENTRY:

Two days. Between the hours of 6:00 am to 12:00 am, on April 26 & 27, 2019.

CONSIDERATION:

Gratis.

CHAPTER 343 - ENVIRONMENTAL ASSESSMENT:

See Exhibit C.

DCCA VERIFICATION:

Place of business registration confirmed:	YES
Registered business name confirmed:	YES
Applicant in good standing confirmed:	YES

APPLICANT REQUIREMENTS:

- 1) Obtain liability insurance and provide proof of same to the Kauai District Land Office.

REMARKS:

The Roman Catholic Church in the State of Hawaii, Saint Theresa School (Applicant), will be holding its annual school carnival, a two-day event, on April 26, 2019 and April 27, 2019. As in the previous years, Applicant has requested a right-of-entry permit to authorize its use of the adjacent vacant State parcels for additional parking for the patrons of the carnival. The State parcels consist of a leveled clear lot, which is covered with lawn grass. The school intends to sprinkle water over the area, to minimize dust problems

created by vehicles entering and leaving the area. The school has been granted right-of-entry permits for parking purposes over the past several years without any complaints or negative effects to the property/environment. The Board of Land and Natural Resources (Board) approved a request for a direct lease of the subject area to Applicant under agenda Item D-1. However, the lease has not been finalized.

Staff is recommending the right-of-entry permit rent be *gratis* as there will be no profits made from the use of the subject area. Applicant carnival's is one of its annual fundraising projects to assist the school in funding its programs for school age students in the community. There will be no entry fees charged to the public.

It has been confirmed that Applicant is currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. See Exhibit B.

The mission statement of Applicant is to provide dedicated guidance to its students in their religious upbringing. Applicant believes faith, ohana (family) and quality education are the pillars upon which they build tomorrow's leaders. The school's motto is to "Soar toward success: spiritually, academically, physically and in Service to the Community."

Applicant plays a big part in helping the West side community by supporting organizations in the area, which include the Kekaha Pop Warner Association, Kekaha Youth Baseball Organization, E Ola Mau Community, Kilohana Paddling Club, Ke Kula O Niihau and Waimea High School, by offering use of the Applicant's dining hall and kitchen facilities. The school loans its carnival supplies to the Annual Westside Fourth of July Celebration and the Annual Waimea Town Celebration. The West Side of Kauai is a very close community and Applicant is always willing to support the needs of the keiki (children) and kupuna (elderly), in efforts to give back to the community.

These subject State parcels have historically been and are routinely utilized for parking for various events. Such activities have resulted in no known significant impacts, whether immediate or cumulative, to the natural, environmental and/or cultural resources in the area. As such staff believes that the proposed event/use would involve negligible or no expansion or change in use of the subject area beyond that previously existing.

Applicant has not had a lease, permit, easement or other disposition of State lands terminated within the past five years due to non-compliance with such terms and conditions.

Various government agencies and interest groups were solicited for comments.

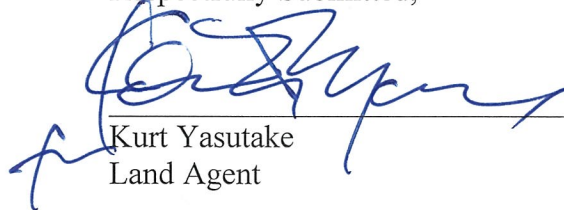
AGENCIES	COMMENTS
<b>County of Kauai:</b>	
Planning Department	No response by due date.
Public Works – Division of Roads	No response by due date.

<b>State of Hawaii:</b>	
DOT – Highways Division	No response by due date.

RECOMMENDATION: That the Board:

1. Declare that, after considering the potential effects of the proposed disposition as provided by Chapter 343, HRS, and Chapter 11-200, HAR, this request will probably have minimal or no significant effect on the environment and is therefore exempt from the preparation of an environmental assessment.
2. Authorize the issuance of a right-of-entry permit to The Roman Catholic Church in the State of Hawaii, Saint Theresa School, covering the subject area under the terms and conditions cited above, which are by this reference incorporated herein and further subject to the following:
  - A. The standard terms and conditions of the most current right-of-entry permit form, as may be amended from time to time;
  - B. Such other terms and conditions as may be prescribed by the Chairperson to best serve the interests of the State.

Respectfully Submitted,

  
Kurt Yasutake  
Land Agent

APPROVED FOR SUBMITTAL:

  
Suzanne D. Case, Chairperson

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**Internal Revenue Service**  
**P.O. Box 2508**  
**Cincinnati, OH 45201**

**Department of the Treasury**

**Date: June 2, 2017**

**Person to Contact:**

R. Meyer

**Toll Free Telephone Number:**

877-829-5500

United States Conference of Catholic  
Bishops  
3211 4<sup>th</sup> Street, NE  
Washington, DC 20017-1194

**Group Exemption Number:**

0928

Dear Sir/Madam:

This responds to your June 2, 2017, request for information regarding the status of your group tax exemption.

Our records indicate that you were issued a determination letter in March 1946, that you are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, and are not a private foundation within the meaning of section 509(a) of the Code because you are described in sections 509(a)(1) and 170(b)(1)(A)(i).

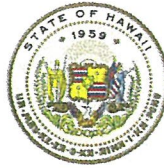
With your request, you provided a copy of the *Official Catholic Directory for 2017*, which includes the names and addresses of the agencies and instrumentalities and the educational, charitable, and religious institutions operated by the Roman Catholic Church in the United States, its territories, and possessions that are subordinate organizations under your group tax exemption. Your request indicated that each subordinate organization is a non-profit organization, that no part of the net earnings thereof inures to the benefit of any individual, and that no substantial part of their activities is for promotion of legislation. You have further represented that none of your subordinate organizations is a private foundation under section 509(a), although all subordinates do not all share the same sub-classification under section 509(a). Based on your representations, the subordinate organizations in the *Official Catholic Directory for 2017* are recognized as exempt under section 501(c)(3) of the Code under GEN 0928.

Donors may deduct contributions to you and your subordinate organizations as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to them or for their use are deductible for federal estate and gifts tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

Subordinate organizations under a group exemption do not receive individual exemption letters. Most subordinate organizations are not separately listed in Publication 78 or the EO Business Master File. Donors may verify that a subordinate organization is included

**EXHIBIT B**

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

March 8, 2019

## EXEMPTION NOTIFICATION

Regarding the preparation of an environmental assessment pursuant to Chapter 343, HRS and Chapter 11-200, HAR

**Project Title:** Issuance of Right-of-Entry Permit to The Roman Catholic Church in the State of Hawaii, Saint Theresa School (Applicant), Onto Unencumbered State Lands for Parking Purposes.

**Project / Reference No.:** 19KD-003

**Project Location:** Kekaha House Lots, Kekaha, Waimea, Kauai, Tax Map Key: (4) 1-3-004:054 and (4) 1-3-011:001.

**Project Description:** The subject parcels are currently unencumbered State land located in Kekaha Waimea, Kauai. The applicant is requesting the use of two state parcels to use for additional parking for patrons of their annual carnival.

**Chap. 343 Trigger(s):** Use of State Land

**Exemption Class No. and Description:** In accordance with Hawaii Administrative Rule Sections 11-200-8(a)(1) & (4) and the Exemption List for the Department of Land and Natural Resources approved by the Environmental Council and dated June 5, 2015, the subject request is exempt from the preparation of an environmental assessment pursuant to Exemption Class No. 1, Item 51 that states "Permits, licenses, registrations, and rights-of-entry issued by the Department that are routine in nature, involving negligible impacts beyond that previously existing".

**EXHIBIT C**



**Cumulative Impact of  
Planned Successive Actions  
in Same Place Significant?:**

No. The temporary use of the land for parking purposes is compliant with county zoning requirements. Staff believes there are no cumulative impacts involved.

**Action May Have Significant  
Impact on Particularly  
Sensitive Environment?:**

No. There are no sensitive environmental issues involved with the proposed use of the property.

**Analysis:**

In the past, permits were issued to Applicant for the same purpose, which have resulted in no known significant impacts to the natural and environmental resources in the area. As such, staff believes that the proposed event would involve negligible or no expansion or change in use of the subject area beyond that previously existing.

**Consulted Parties:**

Department of Transportation – Highways Division, Kauai County Planning Department and Department of Public Works – Road Construction & Maintenance.

**Recommendation:**

That the Chairperson find this project will probably have minimal or no significant effect on the environment and is presumed to be exempt from the preparation of an environmental assessment.