



DEPARTMENT OF THE ATTORNEY GENERAL

**News Release**

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News Release 2012-19

**UNITED STATES SUPREME COURT DENIES CERT PETITION IN  
CORBOY V. LOUIE**

HONOLULU – The United States Supreme Court today denied the petition for a *writ of certiorari*, i.e., further appellate review, in a case filed by H. William Burgess in Corboy v. Louie, relating to the constitutionality of real property tax exemptions for Hawaiian Homelands homesteads. The case was earlier dismissed by the Hawaii Supreme Court.

The plaintiffs in the Corboy case challenged the constitutionality of the real property tax exemptions for Hawaiian Homelands homesteads, conferred by the Hawaiian Homes Commission Act and the real property tax ordinances of each of the four counties. Plaintiffs alleged that the exemptions discriminated on the basis of race, and resulted in their having to pay higher taxes. The Hawaii Supreme Court earlier ruled against the Corboy plaintiffs on grounds that they had no legal standing to bring the case because they were not, and did not, want to be homesteaders, and thus were not injured by the laws they challenged.

The State and counties argued to the United States Supreme Court that under both state law and federal law, the Hawaii Supreme Court was correct in denying plaintiffs' claims.

**Attorney General Louie** offered the following statement: **“We are pleased that the United States Supreme Court today declined to hear the case. Despite the plaintiffs’ assertions, the tax exemptions do not differentiate between taxpayers**

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**on the basis of race, but rather on whether the taxpayer is a Hawaiian Homelands homesteader.”**

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