

N. KONA

Original
N. KONA
in the Bank of Hawaii
1889

1889

Assess
Payment

INSTRUCTIONS TO ASSESSORS AND COLLECTORS.

NOW TERMED BY ACT OF AUGUST 21st, 1883; THE "ASSESSORS."

EXEMPT FROM TAXATION.

The following persons are exempt from all internal taxes: His Majesty the King, the Diplomatic Agents of foreign countries and their attaches duly made known to the Department of Foreign Affairs. The following persons are exempt from personal taxes: All clergymen of any Christian denomination regularly engaged in their vocation; all teachers of youth employed in public or private schools for more than six months of the year; all soldiers in actual service, and all volunteer soldiers duly enrolled and actually doing duty; and all active members in good standing of the Fire Department of Honolulu and other towns where a fire department now exists or may hereafter be organized: Provided, that the commanding officer of each such corps and the Secretary of the Fire Department shall deliver under oath to the Assessor of the district a statement showing the names of the members of such corps or department as are entitled to exemption, on or before the second day of July in each year; and, provided, that no exemption shall be allowed from personal taxes unless the parties claiming such exemption shall notify the Assessor of the district during the month of July of such claims, and the grounds thereof.

Real property belonging to the King or Queen, to the Government, to the Board of Education for the use of schools, to incorporated or private schools, to the Queen's Hospital, to religious societies—for church sites and burying grounds; such church sites and burying grounds not to exceed five acres in extent, are exempt from taxation. Personal property belonging to the King or Queen, or to the Government, to the Board of Education for the use of schools, to incorporated or private schools, and to the Queen's Hospital, is also exempt. Provided, always, that the tax of one per cent, hereinbefore imposed upon property, shall be collected only upon property in excess of the value of three hundred dollars, be the same real or personal; provided, however, that no exemption shall be allowed from the property of corporations, companies, estates of deceased persons or non-residents, and the exemption of three hundred dollars, under the provision of this Act, shall be allowed in but one district of the Kingdom, and that district shall be the one in which the property-owner resides.

All property must be assessed in the district in which it is situated for its full cash value; but if such property is subject to any mortgage, the owner shall make a return of the amount of such mortgage and the date thereof, and the name of the mortgagee; but the owner must pay the full amount of tax thereon for which it may be assessed—see Section 24. Every person having the custody or possession of a horse or other animal, or other personal property subject to taxation, shall be deemed the owner thereof, and shall be taxed for the same.

TAX ON REAL ESTATE.

Real estates include all lands and town lots, with the buildings, structures, fences, wharves, improvements and other things erected on or affixed to the same, and is subject to a tax of one dollar upon every one hundred dollars of its assessed value.

TAX ON PERSONAL PROPERTY.

Personal property includes all household furniture and effects, jewelry, watches, goods and chattels not specifically taxed, wares and merchandise, machinery, all ships and vessels—whether at home or abroad, all monies in hand, leasehold and chattel interests in lands and real estate, franchises, patents, contracts, growing crops, public stocks and bonds and all domesticated birds and animals, and is subject to a tax of one dollar upon every one hundred dollars of its assessed value. Leasehold interests must be assessed as personal property against the owner of the beneficial interests therein, whether such leases are of Government or Crown Lands, or otherwise.

CARRIAGE TAX.

All carriages and wagons drawn by one or more horses or mules, used for the conveyance of persons, are subject to an annual tax of five dollars each.

POLL TAX.

Every male inhabitant of the Kingdom, between the ages of seventeen and sixty years, whether a subject or an alien, is subject to an annual poll tax of one dollar.

DOG TAX.

All dogs pay yearly a tax of one dollar, and ten cents for a tag.

SCHOOL TAX.

Every male inhabitant of the Kingdom between the ages of twenty and sixty years, whether a subject or an alien, is liable to an annual tax of two dollars each.

ROAD TAX.

Every male inhabitant of the Kingdom, between the ages of seventeen and fifty years, whether a subject or an alien, is subject to an annual road tax of two dollars each. All carts and drays shall pay a tax of two dollars.

NOTE.—Hawaiian sailors in vessels bound on foreign voyages, whether native or naturalized, commute for all their personal taxes at the time of shipment, and consequently are liable only for the tax on their real and personal property, their animals and carriages.

All fire and marine insurance companies carrying on business in this Kingdom shall pay for and in respect of every one hundred dollars received by such companies, respectively for premiums on policies issued by such companies during the year preceding the assessment, the sum of one dollar, and such company shall not be charged with any other taxes or duties.

Consuls of foreign nations are not exempted from taxation by the laws of this Kingdom, or by the laws of nations.

ASSESSMENT OF TAXES.

Assessors or their deputies should commence their work as soon after July 1st as possible, but should first take the required oath, a copy of which must be sent to the Minister of Finance and Assessor, as no Assessor or his Deputy can receive pay for his services until this is done, and at the same time Assessors should file the required bond. Forms for assessment lists should be presented to property-holders to be filled and sworn to. Assessors should call upon persons to ascertain the amount of taxes each is liable to pay, and must give public notice, by written or printed advertisements, to the inhabitants to meet him at convenient points in the district for that purpose during the month of July. If any person shall fail to give the Assessor his sworn list of property liable to taxation, or to give information of the same before the first day of August, the Assessor or his Deputy will make the assessment up from the best information he can obtain, and the same shall be binding on all parties, and shall not be subject to appeal. Assessors should, on or before the 1st day of September, give written notices to all owners of real estate in their district, who are non-residents of the district and within this Kingdom, describing the property assessed and the proposed valuation, provided the parties have made their returns and the Assessor has not raised them any.

All returns by tax-payers must be sworn to.

Assessors should fill out all the columns on the left-hand pages only, and must foot all the columns except the first and second, and prove the footings, in order to avoid mistakes. When the pages are all footed and proved, they must recapitulate the footings by pages, writing only on the left-hand pages. When the books are completed they must, before passing them to the Assessor, take and subscribe before a Police or District Justice an oath, to be written on the first page of each book, stating that: "This book is the Assessment Book for the District of in the Island of for the year 18....." Assessors or their Deputies should use every means in their power to ascertain the values of property, noting improvements made since last assessment, and not follow the book of the year before too closely.

Each Assessor must attend on all days, except Sunday, between the 20th day of September and the first day of October, at some convenient place or places in his district, between the hours of nine o'clock in the forenoon and four o'clock in the afternoon, with his tax list, which tax list shall, during such times, be open for the inspection of all persons liable to taxation in the district, without fee or reward. Each Assessor must give written or printed public notice, to be affixed in at least eight conspicuous places in his district, of the time and place at which his tax list shall be open for inspection, as provided in the last preceding section.

Any person whose name may appear on the tax list who shall have made his returns to the Assessor, and who is entitled to exemption shall have claim of exemption, and may deem himself aggrieved by any error made by the Assessor in the valuation of the property as returned, or in the amount or character thereof, or whereby the amount payable by such a person is increased beyond the amount which would be payable by him according to such return, or whose claim for exemption shall not have been allowed, may appeal from such assessment, on lodging with the Tax Assessor, on or before the 15th day of November, a notice in writing, stating his grounds of objection to his assessment, or to such portion thereof as the objection applies to, and depositing therewith a sum for cost of appeal as follows:

Where the exception or reduction claimed from the tax list shall amount to two dollars or under, twenty-five cents for costs; over two dollars and under five dollars, fifty cents costs; over five dollars and under ten dollars, one dollar costs; and so on for every additional five or part of five dollars tax, fifty cents additional costs.

On receiving the amount of costs the Tax Assessor shall grant to the persons appealing a certificate in the form hereinafter appearing, to be furnished to the Assessor in blank by the Minister of Finance:

This is to certify that....., of this district, is assessed for the year as follows: Property tax,; value real,; value personal,; amount dog tax,; poll, school and road tax, That..... disputes..... and that I have received on deposit the sum ofdollars for the costs of this appeal.

.....Tax Assessor.
.....District.

Each Tax Assessor shall, on receiving any notice of objection, forward the same to the President of the Board of Appeals of his district.

COLLECTION OF TAXES.

Tax Collectors should commence their work of collecting Personal Taxes as soon after the first day of July, as possible and the collecting of Property Tax as soon after the 1st day of November as possible.

The Tax Collector should add to his list any person or property in his district, not included in his list, liable to assessment, and collect the taxes upon the same, entering them in a separate part of his book as "Taxes not Assessed." The Tax Collectors should carefully fill all columns requiring to be filled on the right-hand pages only. They will deliver to each person paying the dog tax a tag, charging ten cents for the same, entering the number of the tag and amount received.

Each Tax Collector shall give public notice by advertisement in at least two newspapers, and by posting the same in at least three conspicuous places in his district, notifying the tax-payers to pay him their annual taxes, at such place or places in the district, and at such time or times from the 1st of July to the 15th of December, not later than the fifteenth day of December, as such notice shall appoint, and it shall be the duty of such Tax Collectors to attend at the times and places specified for the purpose of receiving such taxes. And each tax-payer shall pay all taxes due by him to the Collector on or before the fifteenth day of December, without any further notification or demand.

If any tax-payer shall fail or neglect to pay his taxes to the Tax Collector on or before the fifteenth day of December, the Tax Collector may levy the same by distress upon so much of the goods and chattels of such person as he may deem sufficient for the payment of the taxes due and expenses of collection, and sell the same, upon the order of a District or Police Magistrate, after a public notice of five days. Or the Collector may sue for the amount of taxes in his own name, on behalf of the Hawaiian Government, with ten per cent added thereto, in any District or Police Court, notwithstanding the amount claimed, and execution may issue therefor the same as in civil suits. Provided, that no property, not specially exempt from taxation, shall be exempted from levy and sale under execution. And provided also, that in case of personal taxes, if no property can be found whereon to levy, the Tax Collector shall have authority, between the 1st day of July and the 30th day of June following, to order any constable to take such person before any District or Police Judge or Magistrate, if able-bodied, may, by sentence of said Judge or Magistrate, be imprisoned at hard labor until he discharge the amount of his tax and costs, at the rate of fifty cents per day.

The Collector or his Deputy shall keep all goods distrained, at the expense of the owner, until the day of sale ordered by the District Judge or Police Magistrate, unless a bond be given for the production of the same at the time required by such order. Such sale shall be at public auction, and any overplus remaining after paying the taxes assessed and the costs of collection, as allowed by said Judge or Magistrate, shall be returned to the owner of the property, with an account of said sale, and the costs and charges thereof, if demanded.

In case where, after using due diligence, taxes cannot be collected, the Tax Collector must file with the Assessor a sworn list, containing names and places of residence, so far as can be ascertained, and amount due by each person.

When the collection is finished, the Tax Collector must carefully add all the columns on each page, proving the correctness of each, and recapitulate the footings by pages, on the right-hand pages only.

The footings of the column of "Auhau Kula" will show the amount of taxes to be paid to the School Treasurer of the district, from whom a receipt in duplicate should be taken, one of which should be sent to the President of the Board of Education. On filing with the School Treasurer an oath, taken before a Magistrate, that the amount of school tax entered in his book is all that he has been able to collect, and a sworn list containing the names of persons from whom he has been able to collect, and a sworn list containing the names of persons from whom he has been unable to collect the tax, with their place of residence, so far as may be known, the School Treasurer will pay the commission allowed by law on the amount. The footings of the column "Hoululu o na Auhau Mau" will show the amount to be paid to the Minister of Finance, and upon filing with the Assessor a like oath and list, the Minister of Finance will pay the commission allowed by law on the amount, on the certificate of the Assessor.

It shall be the duty of each Deputy Collector, on or before the last day of December in each year, to pay over to the Assessor of the Island or Island in which his district is situated the amount of taxes by him collected with the exception of such taxes as now or may hereafter be required by law to be paid to any other Government officer or department, and any Deputy Collector who shall have failed to do so at the time last specified, shall be liable to forfeit ten per cent of the amount of compensation for his services as Deputy Collector, which forfeiture shall be at the discretion of the Assessor with the approval of the Minister of Finance, and it shall be the duty of the Minister of Finance to prosecute, on or before the first day of February, the bond of any Collector who shall have failed to pay over to the Assessor, as aforesaid, the amount of taxes prescribed in the preceding sections; and every such Deputy Collector so failing to pay over all moneys collected by him on or before the first day of March, shall be guilty of embezzlement, and be punished accordingly.

J. Kaalema Kale Assessor.

NAME,	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improvements.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	DOG.	No. of Tag.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	REMARKS.
<u>Puwanahulu.</u>																	
Spencer Francis	ahp. Honohohau	3300															
	" Lanihau	2000															
	Moat. Puuwaana, 1 Puuwaana, 1 Puuwaana	600	200														
	244 1/2, 205 1/2, 27 1/2, 57 1/2	8540	1640	1350	255												
				3500		12285							157.85				
Jacoba	12 lvs. 3 hots	450				150							150				
Kahaitapuna	1 hot.	175				75							75				Tohala.
Koo	250	250				250							250				See Keonini
Puuhoawa	1 hot 3 lvs	125				125							125				S. Tohala.
Kailihiwa	2 " 170 225 80	405				105					1 10 21		215				
Mauaoko											1 10 20		110				
Kale											1 10		110				
Makinui											1 10 21		110				
Kahukula											1 10 20		110				
Keaho											2 20 20		220				
<u>Kiholo</u>																	
Kihwa	5 lvs, 1 EX	130				130							130				
Kapau											1 10 2		110				
Keala	hale, 6 lvs, 1 hot, 1 EX	405				105							105				
Kauai	" 450	450				150							150				
Keonini	" 250 maipal 200 150	600				400							600				
	1 hot, 3 EX	55				55							55				
Kaonui etc.	Moat. Puuwaana	1125				1125							1125				
				3500		15255					380		196.30				

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NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	ROLL.	ROAD.	School.	Carts and Drays.	DOG.	No. of Tag.	Total Amount of Taxes		REMARKS.
<i>Puuanahulu</i> Spencer Francis.	70	A arp. o Homokohau " Lanikau Mosh. o Puuamau + Puuanah. 800 55-40 16-40 135-0 255- 2441-10-20-8 61/2 2750 11-57 11. 11,785	3300 2000 800		12285									157 85	
Jacobs	84	B. 12 1/2" 3 hots.	450		150									1 50	
Kahaiakupuna	79	B. 5 1/2" 1 hots.	175		175									1 75	
Lee	192	" 10 1/2"	250		250									2 50	no ka oha i Ni. Uluapanou 25
Puuhonua,	75	B. 1 hots 3 1/2"	125		125									1 25	
Kailihua,	85	A 2 1/2" 9 1/2 x 1 1/2"	405		105						110	215		2 15	
Hakuaok.	76	"									110	208		1 10	
Bald															no ka oha i Ni. ake i Iuaa.
Kahiau I	80	B									110	21		1 10	
Kahukala.	74	B.									110	207		1 10	
Keala.	77	"									2	209-211		2 20	
<u>Kiholo</u>															
Kihou.	108	A 5 1/2" 1 Kest.	130		130									1 30	
Hapai.	83	B.									110	214		1 10	
Keala.	39	B. 1/2" 6 1/2" hots. 1 Kest.	405		105									1 05	
Kawai.	40	B. 1/2"	450		150									1 50	
Keaunui	107	A. 1/2" 2 1/2" 2 1/2" 6 1/2" 15" hots 3 est.	600 55		655									6 55	
Keaunui	194	B. 1/2" Puuauaua	125 49		125									2 50	12.50 ka oha i Ioua ma i o ke Keaunui 48.75- ake i Ioua ma i
			3500		14380						270			1 86 50	Uluapanou 25

List of Tax Payers for 1889 in the District of N. Kona, Island of Hawaii.

J. Kaemahu Assessor.

NAME	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improvements	Total Value of Lands	Total Value of Improvements	Amount of Personal Property	Carriages	POLL.	ROAD.	School.	DOG.	No. of Tag.	Carts and Drags.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	REMARKS
<i>Kiholo Lurkine</i>	<i>Kule o Kamahiki 2 Etc. 1 2/10 6</i>	150																
	<i>8 lis. 1 bot. 2 Etc. road. 40</i>	300		150										1 50		7461		
<i>Kaumelaw</i>	<i>8 5/8 20 20 4 5/8 1 1/2</i>	375				75						11085		1 85				
<i>Kuhil</i>	<i>8 lis</i>	525										110213		2 50				
														4 35				
														4 70				
<i>Kaupulehu</i>	<i>anani</i>																	
<i>Kaaua</i>	<i>ia ma 6 lis 400</i>	400				100								1 00				
<i>Kaliduaia</i>	<i>4 100</i>	100				100								1 00				<i>Honolulu</i>
<i>Koahu</i>														1 70				
<i>Palapala</i>	<i>1 lis</i>													1 10				
<i>Kuhis</i>																		
<i>Kahala</i>	<i>Kul. ma Kepe, Lardoa 1 wa. a. v. 2 50 2 50 2 50 2 50</i>	600		300										5 60				
<i>Maihuu Kaa</i>														4 70				
<i>Kaiha Kahunaaki</i>	<i>dina o Pupule ma Kulu, Kaa 1600</i>	1600												1 10				
	<i>9 lis. 300 50 57 road</i>	400		1600		100								17 00	1144	926		
				2050		440						550		30 40				

List of Tax Payers for 1889 in the District of Maunaloa, Island of Hawaii.

J. O. Aulouana Collector.

o.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	DOG.	No. of Tax.	Total Amount of Taxes		REMARKS.			
														\$	\$				
	<u>Miholo.</u> Swahine.	47	A. ¹⁵⁰ ¹⁵⁰ Keol. & Kamahiki's 2 etc.	150															
			8 lots 1 lot 1/2 2 1/2 Kaka + road.	300	150										1	50			
	Kaumelohau.	109	A. ¹⁰⁰ ⁴⁰ 4 lots 1 lot.	140		140								1	10	85	2	50	
	Kuhi.	82	B.											1	10	213	1	10	
	<u>Kaupulehu.</u> Kaawa ^m .	28	B. ¹⁰⁰ 6 lots	400		100												1	00
	Kaleikuaiala	48	A. ¹⁰⁰ 4 "	100		100												1	00
	Keerahu	45	A.											1	10	33	1	10	
	<u>Kuhis.</u> Kahalele	46	A. ³⁰⁰ ³⁰⁰ Keol.; Keopu + Darahad	600	300									1	10	34	8	10	
	Kaihu Kai	61	B.											1	10	201	1	10	
	Kaiha Kahamaele	63	A. ¹⁶⁰⁰ aia. Pepsu; Nallin + Puaa	1600															
			9 lots 1/2 etc. + road	400	1600	100												17	00
					2050	440								150				30	40

List of Tax Payers for 1889 in the District of *N. Kona*, Island of *Hawaii*.

J. Kulemaruk Assessor.

No.	NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improvements.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	DOG.	No. of Tag.	Carts and Drags.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.
✓	<i>Makalawena</i>																	
✓	<i>Keorimaru</i>	<i>Keorimaru 350</i>	350		50		50								1 00			
✓	<i>Keaka Punihauk</i>	<i>10 1/2, 3 1/2, 4 E.C. 345</i>													3 30			
		<i>300 Kato 175</i>					170					1 10			3 30			
✓	<i>Kaibemasawalu</i>	<i>Aina i Anatae 400</i>	400															
✓		<i>hale laqu, latakate 5 1/2 450</i>			400		200								6 00	2023		
✓	<i>Makahakeli</i>	<i>1/2 Aina o Keahimau 806</i>	500		200										2 00	1580		
✓	<i>Hopulatu</i>	<i>Aina i Kaulana 156 1/2</i>	700		400										4 00	2112		
	<i>La Mwa Maguire (Pan Keia)</i>																	
✓	<i>Huehue + Puskala</i>																	
✓	<i>Kealoha Hopulau</i>	<i>Aina i Puskala 400</i>	400															
		<i>hool. o Puka 75 x 9 = 675</i>																
		<i>10 1/2 laka, 2 1/2 ahia 9 00</i>																
		<i>199 6 ipi pua, 5 hok. 3 E.C. 11 37</i>																
		<i>2 E.C. Kato 100 100</i>			400		25 10					2 20			3 20			
✓	<i>Kanohoanu</i>	<i>2 1/2 laka, 8 1/2 ahia 125 250 3 75</i>					75					2 20			2 90			
✓	<i>C. Simeona</i>											2 20			1 85			
✓	<i>Makini</i>	<i>hool. o Kaulana 30 x 9 = 270</i>													3 30			
		<i>9 100 130 1200 #30</i>					400					1 10			13 80			
		<i>hool. o Kaulana 30 x 9 = 270</i>													5 70			
					1450		3357					990			57 97			

List of Tax Payers for 1889 in the District of N. Kona, Island of Hawaii.

J. O. Aelenasulu Collector.

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carr-ages.	POLL.	ROAD.	School.	Carts and Drays.	DOG.	No. of Tag.	Total Amount of Taxes	REMARK
	<u>Makalawena.</u>			\$	\$	\$	\$	\$	\$	\$	\$	\$			
	Keonimaal	30	A. 2) Hul. o ³⁵⁰ Kaaunakair ⁵⁰ maadro	50		50								1 00	
	Keaka Punihaole	53	" 10 1/2 " ²²⁵ 2 1/2 pi " ⁵⁰ 20 " ²⁰ M.K.	275											
			300 Kas	175		170						1 10	36	2 80	
	<u>Kaibema Kawalu.</u>	49	A. aina i Aarakee	400											
			hul. laau + huli. hale	450	400	150								5 50	
	<u>Makahaikali.</u>	3	A. 1/2 ain. o Kaaunamaul	500	200									2 00	
	<u>Hopulaua.</u>	61	" aina i Kaulana	700	400									4 00	
	<u>Kaibema Punihaole.</u>														
	Keaboha Hopulaua	60	A. ain " Pehi laau	400											
			hul. o Peaa 75x9	675											
			10 1/2 latta " ⁴⁰⁰ 20 lio ahia ⁵⁰⁰	700											
			109 pipiper " ⁵ huli " ³ M.K.	1137											
			3 Kad Kalo	100	400	251 20						3 30	423 4	32 42	
	<u>Kanohana.</u>	18	A. 2 lio latta " ¹²⁵ 8 lio ahia ²⁵⁰	375		75							1 10	48	1 85
	<u>C. Simona.</u>	174	B										3 30	257 80	3 30
	<u>Makinii.</u>	58	A. hul. o Kavaama 30x9	270											
			" ⁸⁰ pipiper " ³⁵⁰ 14 latta	430		400							1 10	41	5 10
					1450	3357						2 90		57 97	

④ List of Tax Payers for 1889 in the District of N. Kona, Island of Hawaii.

J. K. Coleman Collector.

NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drags.	DOG.	No. of Tag.	Total Amount of Taxes		REMARKS.
													\$	\$	
<u>Muchner & Pustala</u> Pahukula	56	A. Sect. 0 Apitiki; Naitud 6 his "6. Seki. 1 bi'pi'waid	200 200											20 10	
Palau E. W. A. M. Ch.	76	Bain. 0 Kuapuu	1500	1500										15 00	note; 1000.
Manuhod	57	" " "	1200	900										9 00	
John. Maguire	59	" ainoi hanai hotel. 100 etc. hal. S. aia 300 p. bi'p. " 11/10 Paik. 60/100. 40/10 3 host " 8. Kell. 2 p. a. h. m. Paik. 475	312 1600 4040 475	1912	4535									64 47	
<u>Kapune & Kalara</u> Jon. Broad	57	B. Sect. 0 Kail 7 his Paik " 3. Seki " 1 p. a. m. 26 bi'p. m. 57 bi'p. e. ad.	720 305 747		1472									14 72	
Seraphin Lopez New S. P.	116 91	A. "									220 110	220 63		2 20 1 10	
Hailins M. W.	92	A. 5 his Paik " 13 his ah. 3 Kell. 375 3 host " 1 bi'p. i'	375 105		180						220	64		4 00	
George H. New	6	A. ainoi hal. i Kalara 5 his Paik. 4 his ah. 1 host. 22 bi'p. i' " 3 bi'p. i' m.	1000 2035 192	1000	127									12 27	
Mahuluwa	89	A. 8 his Paik. 5 his ah. 2 Kell. 360	360		360									3 60	
			5412	100	6674						660			128 46	

Sum of ... in ...

J. Valenarule Assessor.

NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improvements.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	DOG.	No. of Tag.	Carts and Drays.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	REMARKS
Kapumeet Kalava																		
Kaiha	8 1/10, 2 Ect. 2 1/2 pi. 20			340		40								1 50				
Kalvamau	Kul. o Puleimoted			100														
Pitua	8 1/10, 2 Ect. 2 1/2 pi. 20 6 1/10, 9 1/2 pi. 90, 4 Ect. 80 Kas 40 350 he 50 9 ka auhan			380	100	80								1 80				
Kibe J. W. H. J.	8 1/10, 2 Ect. 2 1/2 pi. 20 6 1/10, 9 1/2 pi. 90, 4 Ect. 80 Kas 40 350 he 50 9 ka auhan			380	100	80								1 10			62	
Kamehailua	4 1/10, 2 Ect. 4 1/2 pi. 10			170		170								7 30			31	Namuhala
Solomona	2 ilio			150		150								2 75				
Kisane														1 10				31
Wight. Geo.														1 10				55
Kaitiui	7 1/2 a Kanehailua 80 Ect.			400														1606
Kama S. M.	2 1/10, 2 1/2 pi. 3 Ect.			215	100	170								2 90				38
Kama J.	Kalava I, 45 Ect.			45														1609
Kahanamui I	120 1/2 pi. 100 1/2 pi. 50 300 150 3 Ect. 12 1/4 2 1/2 pi. 100 1/2 pi. 50 300 150 8 1/10			380	245	545								11 20				63
Ekaleia o Kekaha	aina Ekaleia, 65%			300	300									3 00	990			Papa Harro
Aiana H. Puke	Kalava. pilio																	
				1265		1280								40 85				

List of Tax Payers for 1889 in the District of N. Kona, Island of Hawaii.

J. Bailemasulu Collector.

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drags.	DOG.	No. of Tag.	Total Amount of Taxes	REMARK
	<u>Kapuneo & Kalaod.</u>														
	Kaiha.	189	B. 8 ³⁰⁰ / ₁₀ 2 ²⁰ / ₁₀ KeK. 2 ²⁵ / ₁₀ b'p.	340		40						1 10	234	1 50	
	Haleamau.	216	B. KeK. o Pali motu 6 ¹⁰ / ₁₀ " 9 ⁶ / ₁₀ b'p " 4 KeK. 80 Kad	140 380	1 00	80								1 80	
	Pikiia.	81	A.									1 10	5-2	1 10	
	Kihei J. W. H. I.	145	A. aia. o Moipu wailama 2 ¹⁰ / ₁₀ " 4 ¹⁰ / ₁₀ KeK. 1 ¹⁰ / ₁₀ b'p	320 170	2 00	170						2 20	231-2	4 10	
	Kanehailua	4	A. KeK. 13 Eka o Kupona 6 ¹⁰ / ₁₀ " 1 ⁵⁰ / ₁₀ h'p	300 150		150						1 10	3	2 60	
	Ki Kanae	80	A.									1 10	51	1 10	
	Might Geo	77	A.									1 10	58	1 10	
	Kauinui	148	" 7 ³⁰ / ₁₀ Kanehailua 80 Eka. Kape. uka " 1 ⁵⁰ / ₁₀ " 3 ¹⁵ / ₁₀ KeK.	400 80	1 00	80						1 10	119	2 90	
	Kamaka S. W.	83	A. aima & hale 4 ¹⁰ / ₁₀ " 2 ¹⁰ / ₁₀ KeK. 3 KeK.	500 215	5 00	215						1 10	56	8 25	
	Kama P.	82	A. Kalaratix; 15 Eka hale 5 ¹⁰ / ₁₀ b'p wai " 5 ³⁰ / ₁₀ b'p pua 300 Kad	45 200 380											
	Kahananui I	9	A. 3 KeK. " 12 ¹⁵ / ₁₀ " 3 ³⁰⁰ / ₁₀ h'p	465	2 45	545						3 30	534-8	11 20	
	Kaleia o Kahaia	93	" aia o Kaleia 300	300	3 00							2 20	6-7	2 20	
					1 265	1 280						15 40		40 85	

List of Tax Payers for 1889 in the District of N. Mand., Island of Hawaii

K. A. K. Assessor.

No.	NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improvements.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	DOG.	No. of Tag.	Carts and Drags.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.
	<u>Makunee + Kalawa</u>																	
	<u>Roma.</u>																	
✓	<u>Kaakau.</u>	X aia ma Roma 5/8 Eka. 58 Eka ma Roma 10 Eka 2 hok. 100 1/2 126 1/2 230 265	575	58 450	230 803	500	273	265	i'ilia hwa				2 20 X 78		6.48	2972 1600		
✓	<u>Nekoaui</u>	X aia ma Roma + Pa'ohake ma'ohaku hale ma Auhaukeo had. o Auhaukeo 8 1/2 haka, 3 1/2 hiki, 60 hiki, 120 38 1/2	350	250 270	250 270	350	600								9.50	2081		58
✓	<u>Kalapa.</u>	X aia ma Lanikau, 200 Eka, 540 " " Hepe 6 100 8 1/2 + 5 hiki aliu 140 155	250 200	100	250 200	50	140 155					2 20			4.10 4.55			47
	<u>Kaula'ama</u>	X aia, 1 hiki 400	400				100								1.00			
	<u>Malia Liline</u>	X aia o Kaula'ama 375	375												75			
✓	<u>Kohaukiki</u>																	
✓	<u>Paiwa He Pupa</u>	X aia i Kalawa Lease of Roma " 195 1/2 had. o Mawala 12 1/2 x 9 = " " Kalawa, 1/2 hok. Eka, haka 113 372	100		100		184								2.84			
	<u>Kaula'ama</u>	<u>ililo</u>			7.23		1.304						1.10		21.39			

J. K. O'Connell
Assessor.

No.	NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improvements	Total Value of Lands	Total Value of Improvements	Amount of Personal Property	Carriages	POLL.	ROAD.	School.	000.	No. of Tag.	Carts and Drays.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	REI
	<i>Kohalaiki</i>		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$				
✓	<i>Maau J. M. Sapa</i>	<i>13 li, 4 h. ³²⁵ ²⁰⁰ ²⁰⁰ hale</i>	725			<i>1 ilio hou</i>	<i>425</i>						<i>2 70</i>		<i>5 35</i>			<i>40</i>	
	<i>Kaninau D.</i>	<i>Kul. o Kohalaiki, hale ²⁸⁰ ²⁰⁰</i>	480																
		<i>3 li, ⁶⁰ 1 h. ⁵⁰ 3 Ek. ¹⁵</i>	125		<i>180</i>		<i>125</i>						<i>1 10</i>		<i>4 15</i>			<i>38</i>	
✓	<i>Keaukawai</i>	<i>Maake Ka Ilio</i>											<i>1 10</i>		<i>7 70</i>				
✓	<i>Kahala</i>	<i>Pa-hale + hale ma Kohalaiki</i>	195																
		<i>5 li, ⁷⁵ mimi, ⁴⁰ 4 Ek. ²⁰</i>	135		<i>30</i>								<i>1 10</i>		<i>1 40</i>			<i>35</i>	
✓	<i>Kahiau</i>	<i>Pa + hale i Kohalaiki</i>	300		<i>300</i>										<i>3 00</i>				<i>ia Kama</i>
✓	<i>Kaiakili</i>	<i>Maama, aia</i>	1000																
		<i>Kul. o Maama, ⁵⁰⁰ ⁹⁰⁰ ⁴⁰⁰ ²⁵⁰⁰ ¹⁰⁰⁰ ⁹⁰⁰ ⁶⁰⁰ ⁴⁰⁰ Hale</i>	750																
✓	<i>Maunakani</i>	<i>3 li, ⁶⁰ 2 h. ¹⁰⁰ 2 Ek. ¹⁰</i>	110		<i>1450</i>		<i>110</i>						<i>1 10</i>		<i>16 70</i>				
		<i>Hale aia ³⁰⁰ ²⁰⁰</i>											<i>2 20</i>		<i>2 20</i>				
✓	<i>Lewi</i>	<i>Pa + hale</i>	375		<i>75</i>								<i>1 70</i>		<i>1 85</i>			<i>34</i>	
✓	<i>Kamua</i>	<i>Pa + hale ma Kohalaiki</i>	300																
		<i>3 li, ⁷⁵ 3 h. ¹⁵⁰</i>	225				<i>225</i>								<i>2 25</i>				
✓	<i>George Mend.</i>												<i>1 70</i>		<i>1 70</i>				
✓	<i>George Mas</i>	<i>Hale o Maunakani, ³⁰⁰ ²⁰⁰ Hale</i>	270																
	<i>Sam.</i>	<i>3 li, ⁴⁰ 1 h. ³⁰ 1 Ek. ¹⁰</i>	85				<i>420</i>						<i>1 10</i>		<i>5 30</i>				
✓	<i>Kahala</i>	<i>aia i Kohalaiki ¹⁵⁰⁰</i>			<i>300</i>	<i>aia</i>									<i>3 50</i>			<i>388</i>	
✓	<i>Purihaka</i>	<i>aia + hale i Kohalaiki</i>	460																
		<i>Kul. ma Keatakehe, ^{2 1/2} Ek. ¹⁰⁰</i>	100																
		<i>hale ma Kihole, ³⁰⁰ ¹⁰ ¹²⁰ 2 Ek. ⁵⁰</i>	410		<i>560</i>		<i>110</i>								<i>6 70</i>				
✓	<i>Wm. K. Kihaka</i>	<i>ilio</i>																	
✓	<i>Wm. K. Kihaka</i>																		
					<i>2795</i>		<i>1415</i>						<i>4 00</i>		<i>53 10</i>				

List of Tax Payers for 1889 in the District of N Kona, Island of Hawaii.

J. O. Aulaniakuli Collector.

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	DOG.	No. of Tag.	Total Amount of Taxes	REMARK
	<u>Nohananiki</u>			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	Hawai J.M.	97	B. 13 ²⁵ 2 ²⁰ 2 ⁰⁰ lots "4 hote. & hale." 785			225						110	223	5 35	
	Marinau W.	138	A. Hul. & Nohani; hurehale 488												
			3 1/2 " hote " 3 Nohani. 125	180		125						110	253	4 15	
	Keaukahaui	70	A.									110	62	1 10	
	Kaholi	141	B. pa. hal. & hale; Nohananiki 175												
			5 ⁷⁵ lots "miki" & 4 ⁴⁰ Kek. 135	30								110	255	1 40	
	Mahiemahu	79	B. pa & hale; Nohananiki 300	300										3 00	
	Kaiahoi	24	B. 3 ap. aina 1000												
			Hul. & Kulikua, "Hul. on Looa 750												
			2 ¹⁰⁰ hote " 2 Kek. 110	1450		110						110	183	16 70	
	Makuaikai	85	A.									220	58-9	2 25	
	Lemi.	220	B. pa & hale 375	75								110	181	1 85	
	Kanuka	74	A. pa & hal.; Nohananiki 300												
			3 ⁷⁵ 1/2 " 3 hote. " 225			225								2 35	
	George Alena	87	A.									110	61	1 10	
	George Mas	52	A. hool. & Nohani; hale 610												
			3 ⁷⁵ 1/2 " hote. " 110			420						110	35	5 30	
	Mahapea	100	B. ain.; Nohananiki 500	200										3 00	
	Punihale	88	A. ain & hal. " 460												
			Hul.; Keala; Hale; 2 ¹⁰⁰ Kek. 100												
			hal.; Hihohi " 2 Kek. 4 ¹⁰⁰ 110	560		110								6 70	
				2795		1415						1100		53 10	

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	D.O.	No. of Tag.	Total Amount of Taxes		REMARKS.
														\$	\$	
	<i>Ko'vandaiki.</i> <i>Kaumulou Jr.</i>	95													1 10	
	<i>Kaloko.</i> <i>Kuwanu.</i>	60	B. Kul.; Kalok. 2 ¹⁰ / ₁₀ Kal. 75 7 ¹⁰ / ₁₀ " 2 ¹⁰ / ₁₀ Kal. 3 ¹⁰ / ₁₀ 335	75	335	35									2 20	
	<i>Kahana'kuamao.</i>	213	B. pa + hale 300 2 ¹⁰ / ₁₀ " 1 ¹⁰ / ₁₀ " 1 ¹⁰ / ₁₀ 130	300	300	130									5 40	
	<i>Panahoa.</i>	131	A. Kul.; Kaloko 400 3 ¹⁰ / ₁₀ " 1 ¹⁰ / ₁₀ " 115	400	115	115									2 15	
	<i>Kiawe'iwai.</i>	104	B. Kul. o Kewalo; Kea'uhou 225 " " Wababee; Kaloko 225 1 ¹⁰ / ₁₀ 25	225	225	25									1 25	
	<i>Kelikelepe.</i>	127	A. Kool. o Kikukihana 100 " " " " " 300 3 ¹⁰ / ₁₀ " 2 ¹⁰ / ₁₀ " 145	100	300	145									3 55	
	<i>Ahaua.</i>	128	"												1 10	
				625		550						550		17 25		

Copy of Tax & registers for 2009 in the name of *J. K. Kaelinaka*, Assessor.

J. K. Kaelinaka Assessor.

NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improvements.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Garriges.	POLL.	ROAD.	School.	DOG.	No. of Tag.	Carts and Drays.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	REMA
<i>Honotihau</i> <i>Geo. Clark</i>	X <i>Hutu o Teatakehe 30 x 9 =</i> 270 ✓ <i>lata hale, 5th laka gula 2^o</i> 70 <i>tauhanatou o Teatake</i> 200 <i>500 bipi, 35th 100 bipi, 150th 16 2^o Ek. 10th 30th</i> 5,316 <i>15th ahia, 2^o huta, 8^o 4 bipi, 10th</i> 405 <i>20 puao, 10th pata 2^o huta, 10th</i> 260					6221								65 57				
<i>Kailuana</i> <i>Kaimulama</i> <i>ie Kaiminole (W)</i>	X <i>Hutu i Kahaia 1/2 Ek</i> 50 <i>Hutu laau, 130th 20th 12th 35th</i> 45 <i>2 huta, 12th Ek. 1^o Traa-upena, 18th</i> 40			<i>mak</i>	<i>ilio,</i>	<i>100</i>								12 30				
<i>Geo. Kimble</i> <i>Kauiaa</i> <i>Kahua</i>	X <i>Hutu i Kahaia</i> 400 <i>Hutu o Kekipi</i> 375 <i>Hutu i Hahaione (6 lepaio)</i> 350			140	75	350								4 50				
<i>Geo. Mc Dougall</i>	X <i>Hutu i Kahaia (ahia)</i> 350 <i>Hutu i Kahaia 1^o</i> 100 <i>Puaa-ua hana hana</i> 400 <i>200 bipi, 140 bipi, 1400</i> 1800		150															
<i>Liese J. Puaa</i> <i>" " Hounghau</i> <i>Kameakua</i>	X <i>4 Ek. 4^o 3^o 7^o 1^o ahia, 2^o puao, 4^o k. ml 4^o</i> 150 <i>Hutu i Kahaia</i> 500			150	550	1949								27 57				
<i>Kauhini</i> <i>Kahidiki</i>	X <i>Hutu i Kahaia</i> 400 <i>Hutu i Kahaia</i> 400			400	400									5 00				
														40 40				
														X X				
				1625	550	8510								120 05				

NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	DOG.	No. of Tag.	Total Amount of Taxes		REMARKS.	
													\$	\$		
<i>Honolulu</i> Gen. Clark.	36	A. hool. & Kealahou 30 x 9 lots H. & lots gula na kamahe o Kalaka 375 bips "100 bips" 2 keke "10 lds" 15 lds "2 hool" 4 bips kulu 28 puaa "pala" hool	270 70 200 5316 405 260													
<i>Kailiawa</i>	96				6221							330 29-30-1		65 51		
<i>Kainulama</i>	149	B. hool. i Kalaka hool hool "400 keke" 4 lds 2 hool "1 keke" puaa & hool	50 458 185	50	340							220 67-8		2 20		
<i>Gen. Kimball</i>	101	B. hool. i Kalaka	400	100								330 65-67		7 20		
<i>Kailiawa</i>	42	A. hool.	375	75								220 226-7		3 20		
<i>Kailiawa</i>	88	B. puaa & hool i Honolulu	350	350										3 50		
<i>Gen. M^{rs} Dougall</i>	126	A. Kailiawa II hool & hool i Kailiawa Puaa & hool hool 20 bips puaa "140 bips" puaa 11 keke "3 lds" "1 hool" 2 puaa "4 hool"	100 1800 49	150	550	1949						110 122		27 59		
<i>Kailiawa</i> Est. of Kailiawa	53	B. hool. i Kealahou	400	400										4 00		
<i>Kailiawa</i>	36											110 28		1 10		
			1125	550	8510							1320		115 05		

note i board.

J. B. Calverly Collector.

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	DOG.	No. of Tag.	Total Amount of Taxes	REMARKS.
	<i>Hono Kohau + Kealahou</i>			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	
	<i>Hanalei.</i>	86	A.										1 10 60	1 10	
	<i>Kalahala Kupihel</i>	64	A. l. c. d. ³⁵⁰ ¹⁰⁰ ⁵ <i>Namukaahi + Purroa</i> 1 Kkt.	500		3		1	2	2		2 20 45-6	7 75		
	<i>Makale II</i>														
	<i>Lanikau.</i>														
	<i>Kalawaiakohala</i>	54	A. Kkt. a ²⁰⁰ ²⁰⁰ ⁴⁰⁰ <i>Kaawai, Mahu + Kahu.</i>	800											
			¹⁰⁰ ¹⁰ ²⁰⁰ <i>4 1/2 " 2 Kkt. " + haku</i>	310	8 00	1 0						1 10		9 30	
	<i>Siluiokalani.</i>	34	A. ¹⁵⁰ ⁹ ¹⁰⁰ <i>ahp. i Keahouka</i>	1350											
			<i>aina mahi i Heauehu</i>	70	1 4 20									1 4 20	
	<i>Maad</i>	114	A. <i>apan. Kkt.</i>	400	1 0 0									1 00	
	<i>Nuuanu Maad.</i>	113	A.										3 3 0 88-7-7	3 30	
	<i>Kaihel.</i>	44	B.										1 10 194	1 10	
	<i>Kane</i>	26	A. ²⁰⁰ ²⁰⁰ <i>Kkt. a Kaitiueka + Keaheakua</i>	400											
			¹⁰⁰ ²⁵ <i>" Keiana + Heauehu</i>	125	2 25								1 10 21	3 35	
	<i>Peahi</i>	31	B. <i>Kkt. a Peahi</i>	300											
			¹¹⁵ <i>7 1/2 " 2 Kkt.</i>	125		1 25								1 25	
	<i>Heaue Peahi.</i>	32	" ¹⁵⁰ <i>6 lio</i>	150		1 50								1 50	
	<i>J. J. Maiau</i>	34	" ⁸⁰ ⁸⁰ ⁸⁰ <i>Kkt. a Keahe, Kaheue, Heauehu.</i>	240											
			⁸⁰ ⁸⁰ ⁵⁰ <i>Naukana + Lihana Maalana</i>	210											
			⁵⁰ <i>Namochalau.</i>	50	5 00									5 00	
	<i>J. R. Parker</i>	143	B. ⁵⁰⁰ ²⁰⁰ <i>2 Gt. a Maiau + Namochalau</i>	700	7 00									7 00	
	<i>Kua.</i>	66	B. ⁴⁰⁰ ¹⁰⁰ <i>ain. a Pupui, l. c. a. Mekeia</i>	500	2 0 0									2 00	
				3975		290		1	2	2		9 90		57 75	

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Assessor of the County of Hawaii, Territory of Hawaii

J. Valenmaki Assessor.

NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improvements.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	DOG.	No. of Tag.	Carts and Drays.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	REMARKS
<u>Lanihau</u>		\$	\$	\$	\$	\$												
Milea ^m	X											1 10		1 10				
Napala.	Xaina + Kabelepo Lanihau 2 1/2 ⁶⁰	375													3990	7378		
	2 1/2 11 ⁶⁰	25		75		25								1 00				
Kahuanui Kapaiti ^m	X											2 20		2 20				
Kahoaheo 'ilio Kuu	X 1/10, 3 1/2 ⁶⁰ , etc.	375				75						2 20		1 35				
Kamatee	X Kaliau, R.P. 1861 Alina + hale 5 1/2 ⁶⁰											1 10	2	8 10				
Paara	X hale, Jannu, Kaha Kaha, R.P. 1814, 280 Kahuanui, R.P. 1815, 7351	570	1000		700							1 10		4 55				
J. Kalemakule	X hale + Kailua, hale	1360										1 10		2 00				
Papa	X 26 1/2 pinnai, 3 1/2 ⁶⁰ mainai, 15 1/2 ⁶⁰																	
	1 1/2, 3 1/2 ⁶⁰ hale, 4 1/2 ⁶⁰ triangle, 7 1/2 ⁶⁰																	
	Hale + Kaha, 2 1/2 ⁶⁰	500		1360		2320								30 80			36	
Hana	X											1 10		1 10				
Heawenalani	X l.c.a. Kupono Kaha, Kanae, R.P. 1814, 280 Kailua, R.P. 1815, 7351	200																
	X hale + Kailua, hale	630																
	3 E.C. ⁶⁰	15		530		15								5 45			41	
Kaluna.	X l.c.a. Kamehauha, R.P. 1801, 35 1/2 ⁶⁰ Kaha, Kanae, R.P. 1814, 280 Kailua, R.P. 1815, 7351	465										1 10		2 75			40	
Est. of Helena	X hale + Moauna, R.P. 1815, 7351	350		350										3 50				in Kela
B.N. Aplest	X 1/2 o Puuoa 3 1/2 ⁶⁰	100		100										1 00		7969		Kela
J. H. Kaputui.	X hale + hale + Kailua, Kamehauha 1/2 o Kupu, 2 hale	300												3 50				
	3 1/2, 1 E.C. ⁶⁰	80	1450		750									8 30				
				4265		2515						8 80		76 60				

J. Kalemakulu Collector.

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	DOG.	No. of Tag.	Total Amount of Taxes	REMARKS.
	<i>Lanikau.</i>			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	
	<i>Kelewa</i>	33	B.										110	186	1 10
	<i>Kapala.</i>	41	" ^{ain.} ^o ^{Kahalo} ^{po} ^{Lanikau.}	375											
			1 ^{lio}	25	75	25									1 00
	<i>Kahwanui Kapaihi.</i>	53	A.										220	387	2 20
	<i>Kahraahoo.</i>	23	A. ¹ ^{lio} " 1 ^{kek.}	375		75							110	20	1 85
	<i>Kamakee.</i>	27	" ^{ain} & ^{hale}	1000	700								110	22	8 10
	<i>Pavaas.</i>	25	" ^{hale} ²⁰⁰ ^o ^{Spunui} & ^{Keola} ²⁰⁰ ^o ^{Keola} ¹⁰⁰	500	200										2 00
	<i>J. Kalemakulu.</i>	116	³⁶⁰ ^o ^{Kapahale} i ¹⁰⁰ ^o ^{Kailua} & ^{hale} .	1360											
			⁴⁰ ^o ³ ^{kek.} ¹⁵ ^o ^{noim.} ¹⁵⁰⁰ ^o ^{Kal.}	1555											
			³⁵ ^o ¹ ^{lio} ⁴⁵⁰ ^o ^{Salo} ⁷⁰ ^o ^{matigula}	565											
			⁴⁰⁰ ^o ^{Hale} i ¹⁰⁰ ^o ^{Kekaha} " 2 ^{mao}	500	1360	2320									36 80
	<i>Hana.</i>	117	B.										110	238	1 10
	<i>Keawawalaui.</i>	157	" ^{l. e. o.} ^{Kapond}	200											
			²⁰ ^o ^{Puhi} ^{hale} & ³⁰ ^o ^{Kanaka}												
			¹⁰⁰ ^o ^{pal} ^{hale} i ¹⁰⁰ ^o ^{Kailua} & ³⁰⁰ ^o ^{hale} }	630											
			3 ^{kekaha}	15	530	15									5 45
	<i>Kalena</i>	40	A. ^{ain} o ^{Kanohailua} & ^{Kapelo} i ^{Mooa} .	500	200								220	234	4 30
	<i>Est of Palena</i>														<i>note i road</i>
	<i>R. M. Lykes</i>	67	B. ¹² o ^{Paulra.}	100	100										1 00
	<i>J. H. Kapukui.</i>	112	A. ⁶⁰⁰ ^o ^{part} ^{hale} i ¹⁰⁰ ^o ^{Kailua} " ¹⁷⁵ ^o ^{Kaunohou} ^{ole}												
			²²⁵ ^o ¹² ^o ^{Hoou} ⁵⁰ ^o ^I " 2 ^{hale}												
			⁷⁵ ^o ³ ^{lio} " 1 ^{kekaha} ⁵	1050	250	80									8 30
				3915		2515							880		73 10

NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improvements.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	DOG.	No. of Tag.	Carts and Drays.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	REMARK
Lanihau.		\$	\$	\$	\$	\$												
Apana Alomia	X											1 10		1 10				
Laenui	X																	
Kapalaubulu,	X													14 85			71	
Akanuch Halekawai	X																	
Pepe	X																	
M. D. Maeda	X																	
Kaleihonani	X																	
John Kawa	X																	
Akana Bela	X																	
Kupaka D.	X																	
Kumukoa	X																	
John Lapoza	X																	
M. Joe Lapoza	X																	
J. S. Antonio	X																	
Mahinekapu	X																	
Antonio Mij. Agre	X																	
				3040		5100						990		91 30				

J. Kaehonuihewa Collector.

NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drags.	DOG.	No. of Tag.	Total Amount of Taxes	REMARKS.
<i>Lanikaula</i>			\$	\$	\$	\$	\$	\$	\$	\$	\$			
<i>Akama Olohia</i>	193 B										1 10		2 10	<i>Unpaid 10</i>
<i>Laenui</i>	56 B	part tract i Kaikua	600											
		Err. ⁵⁰⁰ Miala. ¹⁰⁰ "Ipunui" ⁴⁰⁰ "Bostward"	1000	13 00							1 10	177	14 10	
<i>Akama Ch. Halekua</i>	75	"Kali + hali i Kaikua	500											
		"Kali i Kaikua" ³⁵⁰ "Kainaku" ¹⁰⁰⁰	1500											
		"Kali i Kaikua" ²⁰⁰⁰ "Hali i Kail. ⁷⁰⁰ naia" ³⁸⁵⁰	3850	5 00	4 65 0						1 10	322	46 60	
<i>W. D. Kawad Keopu</i>		part na hale laau	850											
		lewarai	115											
	110 A	500 ²⁵⁰ "Kau"	250	6 65	25 0								9 15	
<i>John. Kawad</i>	111													
<i>Akama Sela</i>	145 B	foot. hali 48 x 9	442											
		1 miki mi + c	38		18 0								1 80	
<i>Kipahala D.</i>	117 A	1/2 "Keopu I + hali	550											
		l. c. a. o Makahu	50	3 90									3 00	
<i>Kamuhala</i>	106 B	3 apr. hali i Keopu 1 + 3	375	75									75	
<i>John Lapoza</i>	154	"ain i Honuaula	300											
		1/10	25		25						1 10	269	1 35	
<i>J. S. Antonis</i>	183 A	ain. o Kapua i Moouaia 40 Ell.	200											
		hali "Kek." 2 1/2	120											
		foot. o Paapua i Ki. 54 x 9 =	450	20 0	57 0								7 70	
<i>Mahine Kapu</i>	103 A	6 1/2 ²⁰⁰ "1/2 ⁵⁰ "1/2 ⁵⁰ "1/2 ²⁵ "Kek"	325		25						2 20	77-80	2 45	
<i>Antonis Morig Alge</i>	90 B										1 10	247	1 10	
				3040	5100						990		91 30	<i>Unpaid 10</i>

NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improvements.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	DOG.	No. of Tag.	Carts and Drays.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	REMA
<i>Kepu.</i> <i>Akau, ch., Halekuaia</i>	<i>Pa + Hale i Kailua</i>	500																
	<i>Pa + Hale i Kailua</i>	100																
	<i>Mairai Kalepa i Kailua</i>	700																
	<i>" " " Kailua</i>	2000																
	<i>na aie</i>	100																
	<i>mideri i Kailua</i>	50																
	<i>" " Kailua</i>	50																
<i>J. S. Waipuilani.</i>	<i>3 1/2⁷⁵</i>	75		600	2675									32 25				
	<i>Pa + Hale i Kailua</i>	500																
	<i>13 a Kailua Kailua</i>	50																
<i>Maria Waipuilani.</i>	<i>3 1/2⁷⁰, 3 Ex.³⁰</i>	100		250	100									3 50				
	<i>Pa + Hale i Kailua</i>	500																
	<i>13 a Pahi Kailua, Pahi + Kailua</i>	50																
<i>Achi, ch., Kaulaia</i>	<i>l. c. a. Misi Mide</i>	50		300										3 00				
	<i>Pa + Hale i Kailua</i>	500																
	<i>30 x 9 = 270 48 x 9 = 432 Total = 702</i>																	
<i>Koopala.</i>	<i>na mairai aie</i>	50																
	<i>Pa + Hale Kailua</i>	250																
	<i>Maha Kailua, Kailua</i>	350																
	<i>l. c. a. Mairai i Kailua</i>	200		500														
<i>Kaiwi Kuisi</i>	<i>Pa + Hale Kailua</i>													1 10				
	<i>Pa + Hale Kailua</i>													1 10				
<i>Samesona</i>	<i>Pa + Hale Kailua</i>													2 50				
	<i>Pa + Hale Kailua</i>													2 50				
<i>Kahionateu</i>	<i>Pa + Hale Kailua</i>													2 50				
	<i>Pa + Hale Kailua</i>													2 50				
				1850		2957								50 27				

mairai Kailua

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drags.	DOG.	No. of Tag.	Total Amount of Taxes	REMARKS.
	<u>Keopul.</u>			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	
	Kawich, Halekawai.	119	Apua + hale; Kailua	500											
			hool. o Kapua + Hale; Hokualea	100											
			maim. Kalepa; Hokualea	200											
			" " Kailua	2000											
			ma aid	100											
			mihi; Hokualea	50											
			" Kailua	50											
			3 lio	75	600	2675								32 75.	
	J. H. Maipuilani.	149	B aina o Manahie i Kalava	500											
			13 o Kotehua; Kailua	50											
			3 lio ³⁰ 3 Keke.	100	250	100								3 50	
	Marie Maipuilani	130	Apua + hale; Kailua	500											
			12 o Puhilaolea ³⁰ Ohiki ⁴ + Amalea	50											
			h. o. a Miki Nuole	50	300									3 00	
	Achi, chu, Kauhalea.	78	A. hool. Hale; Keopu, 4849	432											
			maimai e ad.	50										1 82	
	Keopul.	128	Apua + hale; Kailua												
			hool. o Kamohai ¹⁵ Kaabui ²¹	354											
			h. o. a. maimitale	200	500									5 00	
	Kaiahi Keiwa.	113	B									1 10	235	1 10	
	Sameona.	112	B									1 10	234	1 10	
	Kahionaku.	57	B. aina o Kamele 28 etc.	200	200									2 00	
					1850	2957						320		50 27	

J. S. ... Collector.

NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	DOG.	No. of Tag.	Total Amount of Taxes		REMARKS.
													\$	\$	
Keopu.			\$	\$	\$	\$	\$	\$	\$	\$	\$				
Pahuok.	10	A. l. e. a. K. anchralani	400												
		B. l. e. a. K. anchralani	50	150							110	8		2 60	
Est. of Hemahema	87	B. l. e. a. Keopu III l. e. a.	400	400										4 00	
Est of Kapukahu															ake i loan
Mahualawalaui		l. e. a. "	400	100										1 00	
Kalins Est.	72	B. l. e. a. "	400	400										4 00	
Kanehaku Kuiti	118	A. K. h. o. w. i. ; Kaumalahumahu	500	200										2 00	
Kamali.	32	A.										110	21	1 10	
Honuaula.															
Manuel Medeiros	184	1225 175-61/2" 1 Keok. 10 1/2" Pa. 10th.	1463												
		40 170-1/2" 6/8" 48	88		1251						220	48-6		14 71	
Mrs. Mary Jones.	26	A. pal + hale i Kaitua	775	775										7 75	
D. B. Potepali	27	B.											110	184	1 10
Huanaloli.															
David Kanoho.	120	B.											330	237-4-1	3 30
Palatiko.	106	A.											220	93-4	3 20
Wawahila.	5	A.											110	4	1 10
And Tond.	35	B.											220	82-8	3 20
			2025		1251						430			47 06	

H. K. Adams Collector.

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drags.	DOG.	No. of Tag.	Total Amount of Taxes	REMARKS.
	<i>Hii'analo'i.</i>			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	
	<i>S. B. Kawalamama Kal.</i>	153	B. ain. o Kawaia + Mahiai 250												
			" o Kamele 40 Est. " pa o Maitelu 280												
			pa'i Motehainai " 30 paen Kuh. o Kap. 74												
			Hale 120												
			2 pa la ² Hootukama " 9 1/2' 11' 1/2' 13' 310	720	60	10						110	268	9 00	
	<i>Kauakulirua</i>	55	B. aina o Kapalehua 600												
			h. e. a. o maena 200												
			3 1/2' " 1 hoki 125	500		125								6 25	
	<i>E. Kahulani</i>	114	B. Kuli i Kalarua 24 1/2' 2 EK. 80												
			Hii'analo'i 32 EKal 160												
			Kaul. o Hii'analo'i Ex 1 100 9	900											
			" " Pette " 25 49 225												
			Hanalei o Hii'analo'i												
			pa hale o Halekani 100												
			1 Kulk. " 4 1/2' " 10' hoki " 2 bipi " 40 195	240	150	1120							230	2367	17 30
	<i>Kaiheauhaui.</i>	36	B. 2 1/2' " 12 1/2' hoki " 2 Kulk. 410			110								230	189 190
	<i>Maraui of Waimoa.</i>	37	" 7 1/2' " 400			100								110	171
	<i>Siu. Ch. Hoahanaui</i>	30	B. 1/2 Kulk. o Kupuna 350	50											50
	<i>T. M. Simiona</i>	185	" Kulk. o Setai, " 7 1/2' " 10' " 10' " 15' 415												
			Kaup. " 10' " 10' " 10' " 15' 935												
			4 1/2' " 8 Kulk. 2 bipi. 150	680		150									8 30
	<i>M. S. Howell.</i>	21	A. 100 270 d " 1 Kulk. " 3 1/2' " 12 1/2' " 12 1/2' 385			35									35
				2190	210	1650								660	47 10

Sign of Tax - 0 copies for 1009 in the name of ... Island of ...

J. Kaehamaru Collector.

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	DOG.	No. of Tag.	Total Amount of Taxes	REMARKS.
	<i>Aivanaloti.</i>			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	
	<i>Est of Nadumun</i>	196													
	<i>Pimauna</i>	219	A. aina o Maliki i Mavaura.	300											
			l.e.a. Auliko Kopea	100											
			1 1/2 " i hoti " 1 Kekk.	100	100	100								20 00	
	<i>Katolowal Luawal.</i>	62	A. 1/2 o Kookimauru i Mahaiula	400	400									4 00	
	<i>Kaluki</i>	44	A. aini o J. Kote i Auha Kote 1/2	310	310									3 10	
	<i>Poe</i>	22	A. l.e.a. Kamaahilani + Naili Malani	350	50							110	18	1 60	
	<i>Kunera</i>	24	"									110	19	1 10	
	<i>Kuhauki.</i>	43	l.e.a. 3 1/2 " i hoti 1 Kekk. 1 milik.	400		100								1 00	
	<i>Papa.</i>	38	B.									220	182-3	2 20	
	<i>Kahuki.</i>														
	<i>J. Maswastand</i>	29	B. l.e.a. Kaanehe, Kanid	200											
			pa + haka o Liowahi me, Kul. o Kefutani	210											
			3 1/2 " 2 Kekk.	85	110	85						110	185	3 05	
	<i>Pehi.</i>	37	A.											1 10	
	<i>Kari.</i>	125	" pa + haki, l.e.a. Kanahaka, Kote	500											
			2 hoti 2 1/2 " 2 Kekk.	160	240	140						110	191	4 70	
	<i>Kualo Jr.</i>	157	B. l.e.a. Kalamo, Lumau	300											
			3 1/2 " 1 Kekk. 1 milik.			115						110	220	2 25	
				1770		560						880		32 10	

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J. Kalemahile Assessor.

NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improvements.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Curri-ages.	ROLL.	ROAD.	School.	DOG.	No. of ag.	Months in days.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	REMARKS
<i>Kahului</i> <i>J. P. Miro</i>	<i>Kaina; Omalu; Kamahele; Pailua</i> <i>Kapala, Kapae, Kapae</i> <i>P. e. c. Kapae</i>	130 1280 100 20		1000 1280										11 80 12 70				60 Hamo
<i>Kailua</i> <i>Ohialau</i>	<i>Kailua ia Kaiehu</i> <i>Kul. o Mahina</i>	380		300										80 110				110 ilia home mai Han
<i>Kahua N. W. O. O. O.</i>	<i>Ashe Auhau</i>				110									110				
<i>Kaunahana</i>														330				
<i>Pauono</i>	<i>aiw Honolulu</i>													330				
<i>Kialoa</i>		375		75										220 295 224				
<i>Hivi Pauls</i>	<i>Kailua ia Kaiehu</i>													220				ilia home
<i>Kaiehu</i>	<i>Kul o aiehu</i>													50 290				50 400
<i>Puapua</i>																		
<i>J. S. Antonis & H. N. Orono</i>	<i>886 pi pi</i>					886								110				9 96
<i>Adams Kaiawe</i>	<i>Kailua</i>					100								110				7 70
<i>John Minda</i>														110				1 10
<i>D. Kawa</i>	<i>Kailua, Kaula, Kaula</i>					200												
	<i>Kul Pal</i>													250				7 25
	<i>Kailua</i>					355								255				2 20
<i>Kahamannu Kammula</i>														1495				1436

Minus Auhau 11.00

J. Kealemasulu Collector.

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	DOG.	No. of Tag.	Total Amount of Taxes	REMARKS.
	<i>Puapua.</i>			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	
	<i>Jacoba Kapanui</i>	180											2210	220	
	<i>Mumea</i>	141	A. aia. o Koo'pi i Ouhaukead ²⁴	350											
			Maithe: Ouhaukead ²⁴	500											
			aia. o Keesua.	50											
			1/10	25	500	50	25							575	
	<i>Holualoa.</i>														
	<i>J. Adam</i>	66	A. ^{30 50} Mole + pa.	350											
			R. P. Maithe	100											
			2 bipi maithe ³⁰	30	150	30						110	47	290	
	<i>Josia Kaai</i>	181											110	289	110
	<i>Kaholo</i>	171											110	205	110
	<i>Ahuai</i>	137	A. R. P. Kalauli	225											
			" Kalimapa	300											
			2/10	35	225	35						110	110	370	
	<i>Kahua</i>	47	B. Hoop. o Kahi Kaku 20 x 9	180		180									180
	<i>Mosafakahehu</i>	102	"										110	228	110
	<i>J. S. Kouhauad</i>	68	B. aia. o Puaone	400											
			4/10 " bipi " 3 Kaku.	80	100	80									180
					975	50	350						720		2145

NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improvements.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	DOG.	No. of Tag.	Carts and Drags.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	REMARKS	
<i>Holualoa</i>																			
<i>Keaweopala</i>	X R.P. Homu 2 Eka. 4954 van Hale 250 2 Eka. lani hale 250 2 Eka. 10	75 250		20		10									4226 6063	6063			
<i>O. Kahau.</i>	X Kul. o Pukuka + hale, *eval. Hale 20 3/10, 1/10, 2 Eka. 26 1/2, 1/10, 20 80	400	poliki.	100		175									7990	7990			
<i>Lraa marakihiki</i>	X Pa + hale	200																	
<i>Katua</i>	X Hale, Kaula R.P. 1855 1/2 E	325		225							10			3 35					
<i>Kalevalii</i>	X										10			1 10					
<i>Olohana</i>	X										10			1 10					
<i>Apana ch.</i>	X Hale										10			1 10					
<i>Est. of Lileo</i>	X Pa + hale R.P. 1855 6 1/2 E	408 648		408 648										4 08 6 48					
<i>Huiaina o Holualoa</i>	X 7742 Eka.	3500		3500										35 00					
<i>Kahalehuki D.</i>	X Hale, Pukuka 20 X 8 = Kul Holualoa Keia wa 75 9	2580		80										25 80					tarona
<i>Arona B.</i>	X										20			2 20					
<i>Isaac. Kulua.</i>	X										20			2 20					
<i>Kealoha Mauu</i>	X										10			1 10					
<i>Kaliheana S. A.</i>	X Hale, Kaula R.P. 1855 766	400																	
<i>Kul o Kawaiho</i>	X Hale R.P. 988 646	200																	
<i>na Hono Kala ni an Kule ana</i>	X Hale 250	50																	
<i>Kula anhan</i>	X Hale 250	250		600										6 00					
<i>Aulani</i>	X Hale, Kaula R.P. 1855 774	375		75										75					Kulua
<i>X Kailiwela Lileo</i>	X			5248		185					990			64 23					

185 Kul Kailiwela Lileo 110 = \$185 X

J. Kaatemakule Collector.

N. A. M. E.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	DOG.	No. of Tag.	Total Amount of Taxes		REMARKS.
<i>Hohualoa.</i>			\$	\$	\$	\$	\$	\$	\$	\$	\$				
<i>Kaunaina</i>	67	B. <i>aina</i> & <i>luma</i> & 2 <i>ek.</i> 225 <i>Kul.</i> & <i>hale</i> o <i>Kealalo</i> 75 <i>lilo</i> 225	100		25							110 204	2	35	
<i>How Polapola.</i>	144	B										110 287	1	10	
<i>Kaulehina</i>	142	B. <i>aina</i> o <i>Maniani</i> <i>hoal.</i> 75x9 <i>pa</i> & <i>hale</i> 100	475										4	75	
<i>Kamale'i</i>	142	<i>Kul.</i> i <i>Hohualoa</i> 1 ¹ / ₂ <i>ek.</i> 50 <i>Hale</i> <i>laou</i> 190 <i>3</i> ⁷⁵ <i>lilo</i> " <i>1</i> ²⁰ <i>bipi</i> " <i>3</i> ¹⁵ <i>kek.</i> 110	50	50										50	
<i>Kamale'i</i>	31	A										110 28	1	10	
<i>Kalani</i>	1	A. <i>Hale</i> " <i>2</i> ⁷⁵ <i>lilo</i> " <i>1</i> ¹⁵ <i>kek.</i> <i>2</i> ¹⁵ <i>bipi</i> " <i>3</i> ¹⁵ <i>bipi</i> <i>ek.</i> 325			35							110 1	1	35	
<i>Peletand</i>	143	"										330 144-50	3	30	
<i>Keinipuka</i>	21	"										110 21	1	10	
<i>Kahulanui</i>	73	B.										330 218-70	3	30	
<i>Kaunoa</i>	188	"										110	1	10	
<i>Jos Melos Pedrares</i>	115	A. <i>1</i> ³⁰⁰ <i>lilo</i> " <i>1</i> ¹⁰⁵ <i>bipi</i> " <i>2</i> ⁵⁰ <i>lilo</i> & <i>hale</i> <i>12</i> ⁰ 575			575							110 91	6	85	
<i>Hohualoa Plantations</i>	194	B. <i>4</i> ¹⁰⁰ <i>hale</i> " <i>1</i> ¹⁰⁰ <i>hale</i> <i>mit.</i> <i>Kape</i> " 1775 <i>hoal.</i> 2000 <i>ek.</i> <i>ain.</i> <i>Kana</i> 8000 <i>malalo</i> <i>Kul.</i> <i>Kulu</i> <i>hal.</i> <i>Daka</i> " <i>4</i> <i>kek.</i> 1137 <i>6</i> ³⁰⁰ <i>ek.</i> <i>no</i> " <i>20</i> ²⁰⁰ <i>ek.</i> <i>no</i> <i>how</i> " <i>3</i> ⁷⁵ <i>lilo</i> " 575 <i>10</i> ¹⁰⁰ <i>ek.</i> <i>no</i> <i>ra</i> <i>irrai</i> <i>hoal.</i> 2000 <i>ra</i> <i>irrai</i> <i>Kalupa</i> " <i>2</i> ⁵⁰⁰ <i>pa</i> <i>irrai</i> 100 5591			172078							110 300	173	88	
			625		17903							1540	200	68	

J. Kaunamali Collector.

NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	DOB.	No. of Tag.	Total Amount of Taxes		REMARKS.
													\$	\$	
<u>Holualoa.</u>			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$		
<i>Manuel de Gouveia.</i>	185	B. State i Holualoa. 1000													
		2 dairies "	200												
		Net. 4578 + 670; 4157 + 5720, 100	50												
		Head. o. H. 77 Carvermell 700													
		" " Naniama, 430, Halapah. 230 680													
		" " Holualoa 2 1/2, 150 x 9 1350													
		" " " IV 3150													
		" " Koumaka " Mahip. 270, 220, 90 3570													
		250 1750 1800 30 50 2000 3630													
		2000 400 400 100 125 15 1000 5000	50		16100						220			16430	
<u>Kaunamali.</u>															
<i>Paluwalelo</i>	145	Koumaka i Kapala, a. l. a. e. a. 3300 400													
		Part hale 100	200											200	
<i>Maiwale</i>	145	" "									220	260-1		220	
<i>Maki.</i>	140	A. Hul. o. Keo-ho-ho-ho-ho 300 150													
		" o. Kaeu " 2000 " 75 25 1500 150													
		110 "	25		25						110	113		135	
<i>Makahaehae.</i>	135	A. Hul. i. Makahaehae-ho-ho-ho i. Kalo. 325			25						110	109		135	
<i>Kapena</i>	136	" a. Hul. " Kapa-ho-ho-ho 104 500 100	300											300	
<i>Kaunamali.</i>	47	B. "									110	125		110	
<i>Ahu. Ch.</i>	181	" "									110	290		110	
			550		16210						880			17640	

NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improvements.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	DIG.	No. of Tag.	Carts and Drays.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	REMARK	
<i>Pahoehoe + Laaiba</i>																			
Kawai.	Kul X <i>Makohohi</i>			75							1 10			1 85					
Keawepuua, aia ee	X <i>William</i> <i>Kainaliu</i>			25							1 10			2 20					
Kookans.	Kul X <i>Kapulu</i>	375		75							1 10			1 85					
Kalawaiapuna	X <i>Halima Pahoehoe</i>	600		500		170								1 70					
Joachim Manuul. Camar	X <i>Mahana hou</i>		200											3 00					
Antonio Muniz Alegre	X <i>Kapulu</i>				200	795								9 95					
Makia	X <i>Kapulu</i>			25							2 20			2 20					
Joe Kapahu	X <i>Kapahu, hale</i>	450		150							1 10			2 60					
Est. of Sipapa	X <i>Kapulu</i>	500		500										5 10					
R. A. Lyman. Manuaba	X <i>Kainaliu</i>	380		380										2 80	1668				<i>ia Manuaba, Hale Pahoehoe, H.</i>
S. S. A. Hugh	X										1 10			1 10					
Thomas Siloa.	X <i>Kapulu</i>		260																
Dupa	X <i>Kapulu</i>																		
Maisai	X <i>Kapulu</i>					260					1 10			10 85					
Maili Lebinis	X <i>Kapulu</i>			400							2 20			2 20					
Opunuu	X <i>Kapulu</i>			200															
Peahi	X			350		40					1 10			5 00					
Kanewa	X			300							2 20			3 20					
				1,830		460					13 20			52 30					

J. Kaehenukui Collector.

NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	DOB.	No. of Tag.	Total Amount of Taxes		REMARKS.	
			\$	\$	\$								\$	\$		\$
<i>Pahoehoe + Laaloa.</i>																
<i>Hawaii</i>	137	A.									1 10	113		1 10		
<i>Keaweopuaa</i>	138	A.									1 10	111		1 10		
<i>Hosokano</i>	134	A.									1 10	108		1 10		
<i>Kalawalaopuna.</i>	65	B.	151 ²⁰ b ¹⁰ p ¹⁰ m ¹⁰ " 9 b ¹⁰ p ¹⁰ " 2 3 ¹⁰ " 2 Ke ¹⁰ K ¹⁰	170		170								1 70		
<i>J. Robinson</i>	122	"	Hale i Pahoehoe	500	500									5 00		
<i>Joachim Manuel Camau</i>	91	"	Hoot. " Pahoehoe 40 x 9 M. B.	360												
		"	" " " D. Kahalehalehi 10 x 9	90												
		"	12 b ¹⁸⁰ p ¹⁴⁰ " 20 b ¹⁴⁰ p ²⁵ " 1 ²⁵ "	345	200	795								9 95		
<i>Hawaii</i>	1	B.									1 10	10		1 10		
<i>Jos Kapahu.</i>	147	"	P. O. d. Naucana ²⁰⁰ , Kapahu ²⁰⁰ + h ¹⁵⁰ b ¹⁵⁰	450	150									2 60		
<i>Est. of Shipapa</i>	123	B.	3apani, a ¹⁰⁰ m ¹⁰⁰ , 3077, 1727, 1749	400	440									4 00		
<i>R. A. Lymann.</i>															<i>note: road.</i>	
<i>S. S. H. Haight</i>	124	B.									1 10	242		1 10		
<i>Thomas Silva</i>	119	A.	Hale + d ²⁰⁰ d ⁶⁰ " 3 p ⁶⁰ h ⁶⁰ u ⁶⁰ r ⁶⁰ a ⁶⁰ i	260												
		"	30 b ⁴⁵⁰ p ⁴⁰⁰ " 30 b ⁴⁰⁰ p ¹⁰⁰ " 1 ¹⁰⁰ h ¹⁰⁰ " 1 ¹⁰ a ¹⁰ l ¹⁰ l ¹⁰ e ¹⁰ h ¹⁰ "	740												
		"	1 ¹⁰ h ²⁵ " 1 ²⁵ m ²⁵ i ²⁵ " 1 ²⁵ h ²⁵ u ²⁵ p ²⁵ a ²⁵ d	53	260	715						1 10	23	10 85		
<i>Hawaii.</i>	148	B.									1 10	264		1 10		
<i>Haili Seliwi.</i>	146	B.	a ³⁰⁰ i ¹⁰⁰ m ¹⁰⁰ a ¹⁰⁰ " 1 ¹⁰⁰ h ¹⁰⁰ a ¹⁰⁰ l ¹⁰⁰ a ¹⁰⁰ " 1 ¹⁰⁰ h ¹⁰⁰ u ¹⁰⁰ " 1 ¹⁰⁰ a ¹⁰⁰ h ¹⁰⁰ a ¹⁰⁰ u ¹⁰⁰ l ¹⁰⁰ e ¹⁰⁰ r ¹⁰⁰ "	400	200											
		"	1 ¹⁰⁰ h ¹⁰⁰ " 3 Ke ¹⁰⁰ K ¹⁰⁰	40	300	40					1 10	263	11 50			
<i>Peahu.</i>	2	B.									2 20	125	2 20			
<i>Hanawa.</i>	131	"									1 10	248	1 10			
			1350	460	1720						1320		148 50			

J. Kalamakule Assessor.

NAME	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improvements	Total Value of Lands	Total Value of Improvements	Amount of Personal Property	Carrriages	POLL.	ROAD.	School.	DOG.	No. of Tag.	Carts and Drays.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	REMAI
<i>Pihohoe + Laalaa</i>																		
<i>Kaunohi</i> ^{1st} <i>Papa</i>	^{Kahala} Xain. i Pihohoe. \$50. 0 Kila	450		150										1 50				<i>Tualaki-Narra.</i>
<i>Kepohou</i>	XHou. i Thomas Silva 100x9 200																	
	^{h.e.o. Kahuakia} h.e.o. Kahuakia 150	150		150		900								10 50				<i>Kapalama.</i>
<i>Est. of Kaneohe</i>	X 2 ab. ain. i Laalaa 150 x 100	1000		1000										10 00				
<i>Kahoneli</i> ^{Kul. Kahoneli}	X ain. i Pihohoe 300 50 30 50 20 400	350		350	400									3 50				<i>Kysawai Kapalama</i>
<i>Kapalaalaea</i>																		
<i>Aloha</i>	^{RP 57 1/2 24 1/2 140} X Hou. i Kaloa 100	100																
	²¹⁹ Hou. laau i Kapala Hou. i Kapala 40x9 570																	
	¹²⁰ Hou. i Kaloa 120			100		390						330		8 20				
<i>Kechukai</i>	X													1 10				
<i>Simon Naimokohi</i>	^{RP 30 20 52 1/2} X Hou. i Thomas Silva Pihohoe 40x9 360	360																
	^{100 140} ap. o Manana i Hou. i Kaloa 150	100																
	^{30 6 27 45 50} 46 ipi i 3 E.C. 3 Hou. i Kaloa 200			50	310									5 16				
	^{RP 100 140 100 140 50 140 140 50 140 140} h.e.o. Kaloa 100	100		260		200								5 76				
<i>David Simond</i>	X apam. aina i Kapala Hou. i Kaloa 450	450																
	^{30 40} 46 ipi i Hou. i Kaloa 130	130		150		130								5 00				
<i>Kauiopulu</i>	X aina o ^{RP 175} George 34 E.C. 400	400		100										1 00				
<i>Kahue</i>	X ilio Hou. i Kaloa 2													2 20				
<i>Kailianu</i>	X apam. Hou. i Kaloa 375	375		75										7 50				
<i>D. Ahia</i>	X 1 ilio 110													1 10				
<i>W. Kahana</i> ^{ma Kiloa}	X																	
				2385		1626						880		48 91				

J. A. Valerius Collector.

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	DOG.	No. of Tag.	Total Amount of Taxes	REMARKS.	
	<u>Pahohoho + Laalod.</u>															
	Kaonohi	75	A. aina i Pahohoho 450	450	150									1 50		
	Kepohoni	86	B. Houli, Thomas Silva 100 x 900 l. B. a. Kahuakaira. 150	150		900								10 50		
	Est. of Kanema,	130	2 apans. aini i Laaloa 150 x 1000	1000	1000									10 00		
	Kahaneli.	69	aina i Pahohoho ³⁰⁰ ⁵⁰ ⁵⁰ ³⁰⁰ ⁴⁰⁰	400										4 00		
	<u>Kapalaalaea.</u>															
	Olohiu	122	A. Kuleana i Kalo'ka 100 Halalaea ³⁰⁰ "Hoo'i i Kapalaa 570 6 lio 120	100	100	390						230	7628	8 20		
	Keehuakai.	62	B.									110	202	1 10		
	Simon, Kadimokohi.	17	B. Houli Thomas Silva i P. ³⁶⁰ Up. o Manamaimui ⁴⁰⁰ ¹⁰⁰ 4 lio i 3 Kek. 3 lio ³⁰ ⁶ ⁷⁵ ⁴⁵ ⁵⁰ ²⁰⁰ l. C. a. Kahuakaira 100	100	260	200						110	180	5 76		
	David, Simon.	103	B. apana aini i Kapalaalaea ⁴⁵⁰ 4 lio i ³⁰ ¹⁰⁰ "Hoo'i 130	450	150	130						220	2293	5 00		
	Kaai'pulu	206	"aina o George 300 x 1000	400	100									1 00		
	Kahuai	123	A.										110	99	1 10	
	Kailuanu	46	B. 3 apans. Kaul. o Kahuakaira ³⁷⁵	375	75									75		
				2385		1626						880		48 91		

NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improvements.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School	DOG.	No. of Tag.	Carts and Drags.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	REMAR
<u>Kahaluu.</u>		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			\$				
Joe. Kahunua	1/2 ³⁰ 3 ¹⁵ Ek. 150 Melihelaelae 1/2 ¹⁵ 1/2 ¹⁵ 150	150														4540 4540 1139		
J. K. Kahale	1/2 ³⁰ 3 ¹⁵ Ek. 45 Pa + hale: Kaula 1000 " " " Kaula 800 " " " Pohohoe 200	45				45					1	10		1 55		6787	6026	
Robert. Kahulamui	461 ³⁸ 8 ⁴⁰ Ek. 14 ³⁵ 1/2 ³⁰ 5 ⁵⁰ 498 1/2 ²⁵ 1/2 ²⁵ 370 1/2 ²⁵ 1/2 ²⁵ 100 1/2 ²⁰ 370			2000		198		1	2	2	1	10		28 08				
Ben. Tenorio	Pa + Hale Kaeha 16 + 1146 ²⁰	600		300		70						2	20	3 98		5683		
M. M. Kalauiwa	1/2 ¹⁵⁰ 2 ¹⁰ Ek. 100 ¹⁰⁰ 1/2 ⁵⁰ 1/2 ⁸ 291 1/2 ⁵⁰ 1/2 ⁵⁰ 2 ¹⁰⁰ 511 1/2 ⁵⁰ 1/2 ⁵⁰ 2 ¹⁰⁰ 511					498								4 98				
Kahimeaea	X													1 10				
Kaauhau	Pa + hale Kaula 400 Kopekopi 150	400		400		150								6 60	4273	5760		
J. S. Dowsett	1/2 ¹⁵⁰ 2 ¹⁰ Ek. 100 ¹⁰⁰ 1/2 ⁵⁰ 1/2 ⁸ 291 1/2 ⁵⁰ 1/2 ⁵⁰ 2 ¹⁰⁰ 511	400												2 20				
S. B. Kaomea	2 ¹⁵⁰ Ek. and Kahaluu + Kaauhau 1820 Pa + Hale 200 1/2 ¹⁵⁰ 2 ¹⁰ Ek. 100 ¹⁰⁰ 1/2 ⁵⁰ 1/2 ⁸ 291 1/2 ⁵⁰ 1/2 ⁵⁰ 2 ¹⁰⁰ 511	200		400		1820								2 20		4346	5676	
Hoo	Pa + hale Kamaehili 250 1/2 ¹⁵⁰ 2 ¹⁰ Ek. 75	250		110										2 20		6811	5683	
Munika	X													2 20				
Kelewa	Kul o Kaniwi 121 ¹⁰ 1/2 ¹⁰ 1/2 ¹⁰ 121 ¹⁰			3210		2666		1	2	2	1	100		24 76				

Kamala w. Kul o Koolau L.C.A. 5693. 92¹⁰ 1/2¹⁰ 1/2¹⁰ 121¹⁰

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	DOG.	No. of Tag.	Total Amount of Taxes	REMARKS.
	<u>Kahaluu.</u>			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	
	Jos H. Aikunua	16	1/2 a'ina o ka Moana, 1 st Mo Ek. Kali'ihelau	150											
	J. A. Kahale.	134	1/2 Pa + hale. " " i Kailua " " Pahohoho 4 1/2 ²⁸ " 8 ⁴⁰ Kaka'ia ³⁵ " 14 ³⁰ " 1/2 ³⁰ " 1/2 ³⁰ " 1/2 ³⁰ "	1400 800 200 478	2000	198		1	20	20		110	14	155	
	Robert. Kahulani											220	37-20	220	
	Beni Tenoid	167	1/2 Pa + hale i Kahaluu	600	300							110	278	410	
	W. M. H. Aiaawa	154	1/2 Pa + hale i Kahaluu 1 ⁵⁰ haki + 1 ⁴⁰⁰ oaa m. h.	450		428						110	277	428	
	Mahinead.	168										110	277	110	
	Kauihau.	175	Pa + hale Kopekope	400 150	400	150						110	157	660	
	J. J. Dowsett.	189	Pa + hale 2 1/2 Edc. and i Kahaluu + Kaka'ia	400 400		1820								220 210	
	S. B. Haomea.	174	Pa + hale 1 c. a. Kalia ¹⁰⁰ + Kaka'ia ⁷⁵ 7 Kaka'ia ³⁵	200 175 35	110							110	156	220	
	Hod	178	Pa + hale 1 ⁵⁰ haki " 3 ²⁵ Kaka'ia	250 75		25								25	
	Kuniko	179										220	157-60	220	
				3200		2666		1	20	20		1100		7476	

NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improvements.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	DOG.	No. of Tag.	Carts and Drays.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	REMARKS
<u>Kahaliu</u>		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$				
Josapaka	X Kul. o Naaho 2 ap 46.4441 ac	350		50								1 10		1 60	6812	54410		
Josela (See Page 26 Nahotama)	X " " Josela	375		75										75			63	
David Josela	X											2 20		2 20				
Kauhane	X Kul. o Malahi 2 ap 35.4646 ac	273		75								2 20		2 25	4343	6091		
Mueneku	X aing. Kahaliu.	500		200										2 00				
Palikapu	X											2 20		2 20				
Honolulu ^{on}	X l.e.a.	375		75										75				
Pawai	X Pa + Hald. Mahau 1 3/8	500		200										2 00	4359	5966		
Kailipua	X											3 30		3 30				
Josia Pawai	X											2 20		2 20				
D. Namauu	X Kul. o Naaho R.P. L.C.A. 4 3/8 609 1 1/2 Eka 11599 ac			25								2 20		2 20				
Kahahi	X											1 10		1 10				
Kameeui	X Kul. o Malahi 2 ap 16.4952 ac	200													434	3443		
	Aina o Kanaoale 2 ap 26	175														5690		
	2 1/2 "	50				1 25								1 25				
Hui o Helani	X Hald. + Wai	200				2 00								2 00				
D. H. Kahua	X											2 20		2 20				
Kauu	X make 1 lot Koa 3											3 30		4 40				
Mauuasilikia	X aing. o Kanao	300		300										3 00				
Kahakaloale	X aing. 2 ap 3 Eka + 191 ac	375				75						1 10		1 85	3976	5672		Kaaloa Pua
Kaaloa Pua	X aing. o Umi 3 1/2 Eka 2 ap	350													4344	6094		
	4 Eka	29				70								70				
				975		470					2 20			38 65				

J. Kaehimake Collector.

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	DOB.	No. of Tag.	Total Amount of Taxes	REMARKS.
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	<u>Kahakui.</u>														
	Josapaka	13	B. Kukeana o Maaka	350	50							1 10	173	1 60	
	Josia Kaholomua	57	" " " Josia	375	75									75	
	David Josia	15	" " "									2 20	135-2	2 20	
	Kauhaia	98	" Kukeana o Malakihi	375	75							2 20	224-5	2 75	
	Kuvenika	200	A. aia i Kahakui	500	200									2 00	
	Palisapu	3	B.									2 20	164-8	2 20	
	Honohukui	59	" l. o. a.	375	75									75	
	Parai	7	" Pa + haka o Mahua.	500	200									2 00	
	Kaikiua	127	" "									3 30	245-67	3 30	
	Josia Parai.	8	" "									2 20	166-7	2 20	
	D. Kamaui.	176	A.									2 20	158-9	2 20	
	Kaakaui.	132	A.									1 10	106	1 10	
	Kameui.	4	B. Kukeana i Kahakui	200											
			aia o Kamaaka	175											
			2 1/2 ⁵⁰	50		1 25								1 25	
	"Hui o Helani."	177	A. Hale + maui	200		2 00								2 00	
	D. H. Kahua	11	B.									2 20	171-2	2 20	
	Kauia	173	A.									4 40	153-15	4 40	
	Kauasilika	14	A. aia " Kamaui	300	300									3 00	
	Kahalekaka	9	B. aia 3 EKa	375		75						1 10	168	1 85	
	Kaloha Polua.	15	A. aia o Umiu mi 2 1/2 EKa	350											
			4 EKa ²⁰	20		70								70	
					975	470						2 20		38 65	

J. Kahekahu Collector.

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	DOG.	No. of Tag.	Total Amount of Taxes	REMARKS.	
	<i>Kahaluu.</i>			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$		
	<i>Puhipuhi</i>	5	<i>B. Kuleana o Napio</i>	375	75										75	
	<i>Esau.</i>	6	<i>" Parahale o Malanui</i>	200												
			<i>Kuleana o Ranai</i>	375	275									20	75	
	<i>Lewis Keturui</i>	72	<i>"</i>									119	206	1	10	
	<i>Hoopala</i>	14	<i>B. Kule. o Kaluahi mui 3 etc.</i>	375	75								110	174	1	85
	<i>Apoaich</i>	136	<i>" Kule. mui²⁰⁰ Kule⁷⁰⁰ mui¹⁰⁰ 1/2 Kule¹⁰ mui³⁰ Kule²⁰⁰ mui¹⁰⁰ 1/2 Kule¹⁰⁰</i>			1140		1		20					14	40
	<i>Kahale Apou.</i>	137	<i>" Kule. o Kalalakea + Kerra⁴⁰⁰ mui¹⁰⁰</i>	500	200										20	00
	<i>Kamahanai</i>	16	<i>"</i>										110	177	1	10
	<i>Hoopala</i>	171	<i>A. Kuleana o Kuahine 1 7/10 etc.</i>	150												
			<i>" " Kauria 1 7/10 etc.</i>	150												
			<i>" " Hoopala 1 "</i>	100												
			<i>4 1/10 " 4 Kule²⁰</i>	100	100	100									20	00
	<i>Kauhila</i>	25	<i>B. aina o Hanauakea</i>	375												
			<i>1 1/10 " 2 Kule³⁵</i>	35	75	35									1	10
	<i>Kaumi B.</i>	10	<i>B. Kule. o Kerra² mui^{1/2} etc.</i>	200												
			<i>" " Kuaahuli mui¹⁰⁰</i>	100												
			<i>Hale¹⁵⁰ " 2 1/10 " 2 Kule⁴⁰</i>	200		200		1	2	20		230	162 1/2		9	20
	<i>Keikihoopala</i>	121	<i>B. aina i Kahaluu.</i>	375	75										1	75
	<i>Palesaluki</i>		<i>Kuleana i Kahaluu</i>	100	100										1	00
	<i>Est of Maholowaa.</i>	58	<i>B. " " "</i>	375	75											75
				1050		1475		2	21	44		850		138	75	

J. Kahekahi Collector.

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	DOG.	No. of Tag.	Total Amount of Taxes	REMARKS.
	<u>Keauhou.</u>			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	
	J. M. Melisioa	132	1/2 aia + 5 ka. + Hale 500 1. c. a. Kalea, "mamohili" "Pineo" "Pili" 400 4 1/2 " 1 hoki" 150		6 00	15 0								7 50	
	J. G. Hoapili	102	1/2 Kuli + Keauhou "Kaakua" 140 3 Haleaau 900 3 1/2 " laka. H. 2 hipi + 70 hiki 300	1 04 0										10 40	
	D. Makainai	189	" Pa + hale " Kuli. a Kapelhe 400 1 a. Ka. H. " 4 1/2 " 2 hipi 240	4 00	4 00	24 0								6 40	
	Mrs. Kalehua.	105	"									1 10	82	1 10	
	A. H. Hoapili Jr.	104	"									1 10	81	1 10	
	D. M. Kamalukane	165	Baina + hale a Mahaloa 700 hoki " Keauhou Dominis) 027-630 4 1/2 " 2 hipi " 1 hoki 160	7 00	47 0									11 90	
	Palikapu														
	Samuel. Haani Jr.	129	Baina + Hale i Keauhou. 400 1 apana aina. 100 7 1/2 " 2 hiki. " + laka. Hal. 260	2 00	2 10									4 60	
	Beni Haani	18	B.									1 10	179	1 10	
	Samuel. Hilo	94	"									1 10	221	1 10	
	Kamahala.	17	1/2 Pa + hale 350 2 1/2 " + 1 hoki 80	5 0	8 0									1 30	
				2990		1220						440		4650	

Kamapala, via 370 Ka aimaia alala. Page 29.

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drags.	DOB.	No. of Tag.	Total Amount of Taxes	REMARKS.
	<i>Keauhou.</i>			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	
	<i>J. W. Kamali Kane Jr</i>	166	<i>B. 2 apam. aing. o Kupihohi Keau. 400</i>	100								1 10	277	2 10	
	<i>Halwaps St.</i>	7	<i>A.</i>									1 10	5	1 10	
	<i>Jon. Kauhaua</i>	192	<i>" aia. o Kapela i Keauhou I EK.</i>	100											
			<i>" Kefahou 1 EK. i Keauhou I</i>	100											
			<i>" Kemi 3 3/100 EK. "</i>	100											
			<i>" Kauhikoal 1 1/2 "</i>	100											
			<i>2 1/10 " 2 Kek "</i>	60	100	60						1 10	151	2 70	
	<i>Ihumahe.</i>	126	<i>B. Kuh. o Manuwa 3 EK. al</i>	200											
			<i>" " Kilihahel</i>	200											
			<i>5 1/10 " 1 haki 3 Kek.</i>	165	100	165						2 20	243-4	4 85	
	<i>C. Aea.</i>	125	<i>B. Hale</i>	400											
			<i>3 1/10 " haki 4 laka hale</i>	300	400									4 00	
	<i>C. Kaiaiki</i>	149	<i>B. Pahale i Keauhou</i>	50											
			<i>6 1/10 " 2 Kek 5 1/10 " ma'i. o Kahoua Keau.</i>	875	50	595						1 10	233	7 55	
	<i>Simona Hills.</i>	163	<i>B.</i>											1 10	275
	<i>Hoapii</i>	164	<i>"</i>											1 10	276
	<i>Kupaka III.</i>	17	<i>B.</i>											1 10	178
	<i>S. W. Kawewehi.</i>	170	<i>A. Kuli i Keauhou</i>	300											
			<i>3 hale</i>	700											
			<i>4 Kek. 7/10 " laka hale.</i>	215											
			<i>2 bipi " mata Kalo " manu.</i>	85	300	700								10 00	
					1050	700								820	
														990	
														35 60	

J. W. Adams Collector.

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drags.	DOG.	No. of Tag.	Total Amount of Taxes	REMARKS.
	Keaunohu.			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	
	Mrs. E. N. Pilips	70	B. Kul. + hali; Keaunohu. 400												
			" ; Holuaolu + homole-hau. 100												
			2 ⁴⁰ bipiiraiu. + 1 ²⁵ 65	2000		65								2 65	
	Pasetepal	111	B. l. c. a. Keshoarae. 600	600										6 00	
	Ivanam	108	B. l. c. a. Paiki 400	400										4 00	
	Kahala	20	A.										110 17	1 10	
	Kaomoa	161	B.										110 273	1 10	
	Keawa Kaike	162	"										110 274	1 10	
	J. A. A.	171	A. 5/10 " 3 Kek. " 1 bipiiraiu. 350			50							330 48-25	3 80	
	J. W. M. Kanuhua	"	A.										220 9+10	2 20	
	Patawale.	120	A. Kukanawa o Kei, 4 ⁸⁵ 700. Etal. 300	300										3 00	
				1500		115							880	24 95	

NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improvements.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	DOG.	No. of Tag.	Carts and Drays.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	REMARK
<i>Honals</i>																		
<i>Kahinawe</i>																		
<i>Kamihana</i>	<i>2 5/16</i> Kainga o Kuatani Maiki 24 Eka	550									1 10			1 10				
	<i>2 1/10</i> l.c.a. " Honalo " "	100																
	<i>24</i> <i>195</i> Kainga o Kuatani Maiki 24 Eka			350	400	195					1 10			6 55				
<i>Kamehoalani</i>	<i>24</i> Kainga o Kuatani Maiki 24 Eka										2 20			2 20				
<i>Kaholoua</i>											2 20			2 20				
<i>Kauinui</i>	<i>50</i> Kainga o Ehu; Kawamoa 1, 2, 3; } 50 Eka	600																974
	" " i Maiki } 44 "																	2028
	<i>95</i> 3 1/10 Eka	95	1 1/2	300		95					1 10			5 05				
<i>Kailikini</i>											1 10			1 10				
<i>Pohukaina</i>	<i>R.P. 1595</i> Kainga o Honalo 175 Eka	550																
	<i>10</i> 2 Eka	10		250	240	10					3 30			3 90				
<i>Neohoku</i>	<i>3 1/10</i> Kainga o Neohoku 3 1/10	500		500										5 00				<i>Kaepa</i>
<i>Est. of Neutahi</i>	<i>RP 2725</i> Kainga o Neutahi + Kaonehi 2725	450		150										1 50				<i>Taeni Kama</i>
<i>Kapela Kekua</i>	<i>1 1/10</i> Kainga o Kapela Kekua 1 1/10	325				25					1 10			1 35				
<i>Kahawaiu</i>	<i>2 1/10</i> Kainga o Kahawaiu 2 1/10	275									1 10			75				63
<i>Geo F. Causley</i>	<i>R.P. 1710</i> Kainga o Honalo 50 Eka	400																1173
	<i>700</i> Hale + hana hou		700															
	<i>183</i> 2 1/10 Eka + laka h.	183																
	<i>415</i> 2 1/10 Eka + laka h.	415		100	700	598					1 10			15 08				62
<i>Haili</i>	<i>R.P. 3724</i> Kainga o Lunihei 50	50												50		ica		<i>Kaloha Honalo</i>
				1750	700	923					320			46 93				

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	DOB.	No. of Tag.	Total Amount of Taxes		REMARKS.	
				\$	\$	\$								\$	\$		\$
	Honalo.																
	Kahinawe	150										1 10	129		1 10		
	Kaimihana	147	A. aina o Kualeda i Maiki 29 1/4 Ek. 550														
			l.e.a. " i Honalo 2 1/4 " 150														
			5 1/2 " 4 Kek. " 120	4 00		1 20						1 10	118		6 30		
	Kanchoalani	162	"									2 20	130-1		2 20		
	Kaholowaa	160	B									2 20	137-2		2 20		
	Kuinihi	152	A. aina o Ehu i Kua moe 123 50 Ek.		6 00												
			" " " Maiki II 24 "														
			3 1/2 " 1 Kek. " 95	3 00		95									3 95		
	Kailikini	161	"									1 10	129		1 10		
	Pohukaina	13	A. aina i Honalo	6 00													
			2 Kek. " 10	3 00		10						3 30	12-3		6 40		
	Koehou II	153	" aina " Koaheki	5 00	5 00										5 00		
	Est of Kuu Kahi	73	B. " " Kuu Kahi	450	150										1 50		
	Kapeka Kekua	170	" 5 1/2 " 1 Kek. " 1 bipi	325		25						1 10	137		1 35		
	Kahavali	159	" 2 bipi 3 1/2 " 2 Kek. " 1700	375		75									75		
	Geo F. Carley	146	A. aina i Honalo 50 Ek.	4 00													
			Hale + hanabou	7 00													
			2 1/2 " 1 Kek. 1 1/2 " 135	183													
			2 1/2 bipi 3 1/2 " 1 1/2 " 140	4 15	1 00	7 00	5 98					1 10	117		15 08		
					1 750	7 00	9 23						15 20		46 93		

NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improvements.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	DOG.	No. of Tag.	Carts and Drags.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	REMARKS	
<u>Kawanaui + Lihouala.</u>																			
C. Ma	X Hale	300																	
	6 1/2 ¹⁰⁰	600				400								4 00					Ma Kaimanani J. D. Paris
Mrs. E. Roy	X ain. + Homuaime	1000																	
	" Iehuula	1000																	
Kanalu	Hale		300																
	10 1/2 ¹⁸⁷⁰ 17 1/2 ¹⁷⁵⁰ 3 1/2 ²²⁵ 2 3/4 ²³³⁰																		
	10 1/2 ²⁵⁰ 6 1/2 ¹⁸ 1 1/2 ²¹ 2 1/2 ²⁵																		
	5-eka ²⁵ 8 1/2 ²⁰⁰ 9 1/2 ¹⁸⁰ ahia	405		2000		2735								49 74					
Est of Johnson	X pa aina apau o Johnson	2600		2600										26 00					
Mrs. H. Johnson	Kanalu X 230 bipi 10 bipi 17 1/2 15 1/2 10 1/2 10 1/2 a.	2383																	
	77 1/2 ²⁵ 1/2 ¹⁵⁰ hoh.	175				2260								28 10					
J. D. Johnson	Kanalu X 15 1/2 ¹⁰⁵⁰ bipi 18 1/2 ⁴⁵⁰ 7 1/2 ¹⁸⁰ 3 1/2 ¹⁵⁰	1830				1530								16 40					
Aue	X 1 1/2 ⁶⁰													1 10					
Mrs. C. P. Robinson	Kanalu X 130 ¹³³⁰ bipi 3 1/2 ⁷⁵ 10 1/2 ³⁰ 4 1/2 ⁵⁰ ahia 1 1/2 ⁵⁰	1535				1535								15 35					Honolulu
Mrs. Mary Shipman	" X 200 ¹⁴⁰⁰ bipi 2 1/2 ⁵⁰ 4 1/2 ⁸⁰ ahia 1 1/2 ³⁰	1630				1630								16 30					Hilo
L. D. Paris & Co	Pepe X Iehuula nui 532 Eka	3300		3300										33 00		8577			
	Honuaime 2800 "																		
J. D. Paris Jr	Pepe X 250 ¹²⁵⁰ bipi 8 1/2 ²⁴⁰ ahia 25 1/2 ⁵⁰⁰ ahia	2490				2490								24 90					Ma Kaimanani
Kealoha Kalua	X aima o Kalua + Kama nui 49 Eka	500																	
	2 1/2 ⁵⁰ 1 1/2 ⁵⁰	100		200		100								4 10					
Maaca	X													1 10					
Matais	X													1 10					
Kele	X													2 20					
Vitoviano	1 ilio X			8100		12475								223 35					

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drags.	DOG.	No. of Tag.	Total Amount of Taxes	REMARKS.
	<i>Kawani's Lehuula</i>			\$	\$	\$	\$	\$	\$	\$	\$	\$			
	<i>C. Kal.</i>	74	<i>A. Hale</i>	300											
			<i>6 1/2¹⁰⁰</i>	100		400								4 00	
	<i>Mrs. E. Roy</i>	109	<i>" aim. i Honuawai 770</i>	1000											
			<i>" " Lehuula</i>	1000											
			<i>Hale</i>	300											
			<i>laka h. 250¹⁵⁰ bipi 1250¹²⁵⁰ 15 bipi manu 225²²⁵</i>	2125											
			<i>5 Kaka 25²⁵ 8 1/2²⁰ laka 189¹⁸⁹ 9 1/2¹⁸⁹ ahia</i>	405	2000	2530						440	2056	49 70	
	<i>Est of Johnson</i>	98	<i>A. ma aina a pau o Johnson</i>	2600	2600									26 00	
	<i>Mrs. H. Johnson</i>	97	<i>A. 230¹⁶⁰ bipi 150¹⁵⁰ 10 bipi 325³²⁵ 16 1/2²⁵⁰ laka 10 1/2²⁵⁰ o.</i>	21385											
			<i>mi ni ni humu 25²⁵ " 3 hoki</i>	175		2260						550	8920-2-3	28 10	
	<i>J. D. Johnson</i>	119	<i>" 150¹⁶⁵⁰ bipi 430⁴³⁰ 18 1/2¹⁸⁰ 9 1/2¹⁵⁰ oad 3 hoki</i>	1830		1530						110	136	16 40	
	<i>Auc.</i>	101	<i>A.</i>									110	78	1 10	
	<i>Mrs. C. P. Robinson</i>	99	<i>A. 190¹³³⁰ bipi 75⁷⁵ laka 4 1/2⁸⁰ ah. 1 hoki 50⁵⁰</i>	1535		1535								15 35	
	<i>Mrs. Mary Shipman</i>	71	<i>A. 300¹⁴⁰⁰ bipi 370³⁷⁰ 2 1/2⁸⁰ 4 1/2¹⁰⁰ ah. 2 hoki.</i>	1630		1630								16 20	
	<i>J. D. Paris & Co.</i>	72	<i>A. Lehuula nui 3300 etc.</i>	3300	3300									33 00	
			<i>Honuawai 2800 "</i>												
	<i>J. D. Paris jr.</i>	73	<i>A. 250¹³⁵⁰ bipi 240²⁴⁰ 8 1/2⁵⁰⁰ laka 25 1/2⁵⁰⁰ ah.</i>	2490		2490								24 90	
	<i>Kealoha Kalua</i>	172	<i>" aimu o Kalua: Kama nui 90⁹⁰</i>	500											
			<i>2 1/2¹⁰⁰ " 1 hoki "</i>	100	200	160						110	138	4 10	
	<i>Ka dae a m</i>	155	<i>A.</i>									110	123	1 10	
	<i>Matai.</i>	156	<i>A.</i>									110	124	1 10	
	<i>Mela.</i>	157	<i>"</i>									220	1256	2 20	
				8100		12475						1260		223 35	

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List of Tax Payers for 1909 in the District of *Kaehaunui* Assessor.

NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improvements.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	DOG.	No. of Tag.	Carts and Drays.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	R E M A R
<i>Lehuaka + Horuains</i>																		
<i>Katuali'ole</i>	X										1 10			1 10				
<i>Akima ch. Halekuai</i>	Ja. a. l. a. n. e.										1 10			1 10				
<i>Keola Nahalepis</i>	X a. i. n. o. P. e. l. a. p. e. k. a. 40 E	500		200	250									2 50	1465			
<i>Mr. C. Hall.</i>	X o. H. o. r. u. a. i. n. o.	600		300										3 00				
<i>G. Hall.</i>	X										1 10			1 10				
<i>C. Hall Jr.</i>	X P. a. + H. a. l. e	400																
	1000	250		100		250					1 10			4 60				
<i>S. W. Makaiwe</i>	X a. i. n. i. H. o. r. u. a. i. n. o. 5 1/2 E. k. a.																	2029
	" " 84 "			700														1462
	L. e. a. K. e. a. m. e. o. a. p. H. o. r. u. a. i. n. o.	100																
	140 200 10 2 E. k.	350		800		50								8 50				
<i>J. Costa. Pepe</i>	X a. i. n. + H. a. l. e o. H. e. n. r. y. W. e. e. k. s.	2000																761
	H. o. r. u. o. H. o. r. u. a. i. n. o.	900																
	210 70 100 250	630		3000		1230								42 30				
<i>Thomas Cavanagh</i>	X P. a. + H. a. l. e K. a. i. m. a. i. u.	500		200										2 00				C. Spence
<i>Henry Weeks.</i>	X H. a. l. e + T. r. a. c. k. + C. H. o. r. u. a. i. n. o.	400																
	100 80	80		100		80								1 80				
<i>J. D. Adleman.</i>	X a. i. n. + H. a. l. e H. o. r. u. a. i. n. o.	2600																864
<i>Ko auhau maia no.</i>	4 1/2 200 1 1/2 300 44 1/2 380 76 1/2 18																	
	2 Mak. m. r. a. H. o. r. u. o. J. o. e. l. o. A. r. i. a. n. a	638		3300		2332					1 10			57 42				
<i>Akama ch. Halekuai</i>	X H. a. l. e, T. r. a. i. m. a. i. k.	1220																
<i>230. ma Lewi</i>	2 1/2 50 H. o. r. u. o. H. a. l. l. s. x 9. m. a. l. e	245				1165					1 10			120 25				
				8250		5107					660			140 17				

J. K. Kaemakele Collector.

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	DOG.	No. of Tag.	Total Amount of Taxes	REMARKS.
	<i>Lehuia + Honuaia.</i>			\$	\$	\$	\$	\$	\$	\$	\$	\$			
	<i>Mo'okali'ole</i>	154	A.										1 10 122	1 10	
	<i>A. King, Ch. Halekua.</i>														
	<i>Keola Kahalepio.</i>	65	A. aima + Pelapela	550	250									2 50	
	<i>Mrs. C. Hall.</i>	173	" " ; Honuaia	600	300									3 00	
	<i>G. Hall.</i>	175	" "										1 10 140	1 10	
	<i>C. Hall.</i>	174	" Pa + hale	400											
			10 1/2 ²⁵	250	100	250							1 10 139	4 60	
	<i>S. M. Masbaid</i>	165	" aima i Honuaia 5 1/2 ¹⁰ 1/2 ¹⁰ 1/2 ¹⁰ }												
			" " 84 " }	700											
			A. C. a. Keane " 2 af. i Honuaia	100											
			20 ¹⁴⁰ 1/2 ²⁰⁰ 1/2 ¹⁰ " 1/2 ¹⁰ " 1/2 ¹⁰ " 1/2 ¹⁰ "	350	800	50									8 50
	<i>J. Costa.</i>	127	" aima + hale " Henry Meeks.	3000											
			Hot. o Honuaia	900											
			14 ²¹⁰ 1/2 ⁷⁰ 1/2 ¹⁰⁰ 1/2 ²⁵⁰ " 1/2 ¹⁰ " 1/2 ¹⁰ "	630	3000	1230									42 30
	<i>Thomas. Cavanagh.</i>	185	" Pa + hale i Kaimaliu	500	200									20 00	
	<i>Henry Meeks.</i>	21	B. Hale + ma + o. i Honuaia	600											
			3 1/2 ⁸⁰ " 1/2 ¹⁰ " 1/2 ¹⁰ "	80	300	80									3 80
	<i>J. D. A. Keman.</i>	176	" aima + hale i Honuaia	3600											
			11 ²⁰⁰ 1/2 ⁵⁰⁰ " 1/2 ³⁵⁰ " 1/2 ⁹⁶ " 1/2 ¹⁸ " 1/2 ¹⁰⁰ " 1/2 ¹⁰⁰ "												
			21 ⁸ 1/2 ⁶³⁰ " 1/2 ¹⁰⁰⁰ " 1/2 ¹⁰⁰⁰ "	638	3300	2330							1 10 141	57 40	
	<i>A. Kanai, Ch. S. H.</i>	63	B. Hale + ma + o. i Kalepa	1220											
			21 ⁵⁰ 1/2 ¹⁵⁰ " 1/2 ¹⁰⁰⁰ " 1/2 ¹⁰⁰⁰ "	245		1165							1 10 203	12 75	
					8250	5107							5 50	139 07	

Hono palua, via ma ka ilio ia Oka Halekua. Page 12.

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J. Baekemuhl Assessor.

No.	NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improvements.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	DOG.	No. of Tag.	Carts and Drays.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	RE
	<i>Hiramius + Hokuwani</i>																		
	<i>Frank de Courcia</i>	<i>Kialoha w Kanhou.</i> <i>711¹⁴⁰ 30 bipi 77³⁵⁰ 100 bipi p. 28²⁰⁰ Ek. 1200</i> <i>10¹⁰ 10³⁰ pu⁴⁰ ai³⁰ 120</i>	900				1920					110			20 30				
	<i>Maapea</i>	<i>Hain + Hale</i>	320		320										3 20				
	<i>Pete Whitmarsh</i>	<i>Hale.</i> <i>311⁶⁰ 311⁶⁰ a¹⁰⁰ lalloh²⁰⁰ 20 bipi Ek. 430</i>	1000	400	1000	100	439		<i>Ke ilio</i>			110			16 40		990	210	<i>770 770</i> <i>Honolulu</i>
	<i>Trouseau D.</i>	<i>Hale + Hale + Hokuwani</i>	500		500										5 00				<i>Honolulu</i>
	<i>Joe. Credford</i>	<i>Hain + Hokuwani + Hale + Hale</i>	1200		1200										120 00				<i>Honolulu</i> <i>J. D. G. H.</i>
	<i>Mesa he ilio mok</i>														1 10				
	<i>Simerson A.C.</i>	<i>Hain + Hale + Hokuwani</i>	500		500										4 50				
	<i>Chas Simerson</i>	<i>Hain + Hale + Hokuwani</i>	1000		1000										10 00				<i>Honolulu</i>
	<i>Manuela Golarto Paito</i>														7 20				
	<i>Greenmelt + M. Golarto</i>	<i>330 bipi 15²⁴¹⁰ 15¹⁸⁰ 3 Ek. 2 b¹⁵ b⁶⁰ pu⁴⁰ 2605</i> <i>250 bipi 250 250</i>					2855								28 55				
	<i>Papa</i>																		
	<i>Lihue</i>	<i>Hain + Hale + Hokuwani</i>	325		325										25				
					4470	100	5205	1	2	2	550				108 25				

J. Naalemakule Collector.

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	DOB.	No. of Tag.	Total Amount of Taxes	REMARKS.
	<i>Honwaino + Hokulana</i>			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	
	<i>Frank. de Gouveia</i>	187	A. Heol. o Malakoa. 100x9 ¹⁴⁰ 7 1/2 ³⁵⁰ 30 ⁷⁰ bipi ¹⁰ 100 bipi per 2 Kete.	700 1200											
			⁵⁰ laka hal. ⁴⁰ lapa wa. ³⁰ maimai uau	120		1920						1 10	147	20 30	
	<i>Kaapea,</i>	42	B. Hale + aina	320	320									3 20	
	<i>Peter Whitmarsh.</i>	163	A. aina i Hokulana II, III etc. Hale	1000 400											
			⁶⁰ 3 1/2 ⁶⁰ 3 1/2 a ¹⁰⁰ laka hal. ²⁰⁰ 20 bipi ¹⁰ Kete	430	1000	100	430					1 10	132	16 40	
	<i>Trousseau D^r</i>	43	B. Pu + Hale i Hokulana	500	500									5 00	
	<i>Jos. Crawford</i>	176	"aina i Honuaitano	1200	1200									12 00	
	<i>Keka</i>														<i>Kama kalua, oia mo Kailie ma ka in Peter Whitmarsh.</i>
	<i>Simerson A. C.</i>	121	A. aina i Hokulana	450	450									4 50	
	<i>Chas Simerson</i>	164	" Cart. 446 Shorten Hokulana	1000	1000									10 00	
	<i>Manuel Golarto.</i>	181	"					1	2	2		2 20	43-21	7 20	
	<i>Greenwell + M. Golarto.</i>	180	²⁴¹⁰ 330 ¹⁸⁰ bipi ¹⁵ 15 1/2 ⁶⁰ 3 Kete. ⁴⁰ 2 hal. p uaa.	2605											
			²⁵⁰ 250 hipa	250		2855								28 55	
				4470	100	5205		1	2	2		4 40		107 15	

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J. K. Kaulenwale Assessor.

NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improvements.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	DOG.	No. of Tag.	Carts and Drays.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	REMARKS
Kela + Keitu. Greenwell. H. N. Pepu	X Lamihau	900																
	Honohohau	2800	200															
	Honuaula	1000	300															
	Auhaukeae	930	240															
	Puapuaamii	800	400															
	Todi	900																
	Pahoehoe	360																
	Honaiu	200																
	Kanaueye	180																
	Honakama	2000																
	Hool. o Koaumaki	900																
	Mahalei Keauhou-uka	800																
100 poulipi + 50 80 Makalaiki shot.	830																	
25 Makalaiki	25																	
B. Pauahi Bishop. Pepu	X Makalamena L.C.A. 5368	800		10070	1140	2555								137 65				
	Kaupulehu ahup	2800																
	Puawai ahup	1000																
	Kahalu ahup	4000																
	Keauhou + 2 ahup	4400																
	L.C.A. Papa + Honuaula + Puawai + 200 53 200 53 200 53 200 53 Makalaiki shot.	505																
L.C.A. Kealaiki + 200 400 Kaupulehu + 2 ahup	600		14105											141 05				
Maavia Kanaueye	X													110				100 Mch. Kauli + Pe
														110				
				24175	1140	2555								279 80				

Sum of Tax Receipts for 1889 in the District of *Kaunakakai* Collector.

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	DOG.	No. of Tag.	Total Amount of Taxes	REMARKS.
	<i>Mela + Keira.</i>			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	
	<i>Greenrrell. A. 77.</i>	182	<i>A. Lanikau</i>	900											
			<i>Honohohau</i>	2800											
			<i>Honuaula</i>	1000											
			<i>Luhaukeae</i>	930											
			<i>Puapuanui</i>	800											
			<i>Koai</i>	900											
			<i>Pahohoho</i>	360											
			<i>Honalo</i>	200											
			<i>Kanauwee</i>	180											
			<i>Mokukama</i>	2000											
			<i>Hon. o Kaulaumu.</i>	700											
			<i>Ma Halei Keauhou. Uka.</i>	800											
			<i>Ma Puuahi " Maiala " 2heh.</i>	830											
			<i>Ma Puuahi²⁵</i>	25	10070	1140	2555							137 65	
	<i>B. Pauahi Bishop.</i>	35	<i>A. Makalamea</i>	800											
			<i>Kaupulehu</i>	2800											
			<i>Puaa I</i>	1000											
			<i>Kahalu</i>	400											
			<i>Keauhou 1 & 2</i>	4400											
			<i>P. C. A. Papa " Honuaula " Puuahi</i>	505											
			<i>" Keauhou²⁰ " Kaupulehu⁴⁰⁰ " Kei</i>	600	14105									141 05	
	<i>Kaunakakai</i>	166	"									110 133		1 10	
					24175	1140	2555					110		279 80	

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List of Taxpayers for 1909 in the District of ...

J. Kalmus Assessor.

No.	NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improvements.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	DOG.	No. of Tag.	Carts and Drags.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	RE I
	<i>Kela + Keia</i>		\$	\$	\$	\$													
✓	<i>Kimo (Ch)</i>	<i>X l.c.a. Malia Kahulu, 674 1/2, 1025 1/2, 146</i>	350		350										3 50	6277 1/2	7496 1/2		<i>Harii Kahulu</i>
	<i>Maimi</i>	<i>X Keareebu, Malima, Kahulu</i>	250		250										2 50	6278	9944		<i>Mal Kah</i>
	<i>Est. of Henry Cooper</i>	<i>X l.c.a. Manahailua Kahua Cir. No. 1</i>	300		300												1606		
		<i>l.c.a. Malialua Kahua Cir. No. 26, 1043 1/2</i>	50		350										3 50		10249		<i>Kau'i Cir.</i>
	<i>H. R. Castle</i>	<i>abp. Kau, Paly Mrs. J. A.</i>	2000		2000										20 44				<i>Honolulu</i>
	<i>J. Kazalua</i>	<i>X apam. ain. i Kahulu</i>	200		200										20 0	4834	5698		<i>Kalia</i>
✓	<i>Joe Paakaula</i>	<i>X apam. Kul. Keiuhouli Kahelama</i>	150		150										1 50	7891	9753	120	<i>Hua.</i>
	<i>Ma Kahuraimai o Ka Mo'i</i>	<i>abp. o Kahala 4300 Eka</i>	6500															7715	
		<i>" " Pahoehoe</i>	300															8519 1/2	
		<i>" " Kahulu apam. II</i>	400															8516 1/2	
		<i>" " Traiaha II 273 Eka</i>	400															1930	
		<i>ain. i Kahulu</i>	300															7476 1/2	
		<i>Hono Kahua L. C. a. Mauliolo</i>	100																
		<i>Papaula i Kei. lua</i>	800																9971
		<i>Keopua II apama I 2000 Samihau cir. ap. II 2000</i>	4000																
		<i>Honuaula, apama II</i>	5000																
		<i>Moedua, apama II</i>	350																9970
		<i>Pahale o Karpua Kairua 35 x 9</i>	315		18465										184 65				
	<i>Haitama Kuhane</i>											1 10	216		1 10				
					21765							1 10			21875				

He Papa L. Kama

J. Kaewehi Collector.

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drags.	DOG.	No. of Tag.	Total Amount of Taxes		REMARKS.	
	<i>Kela & Keia.</i>			\$	\$	\$	\$	\$	\$	\$	\$	\$					
	<i>Keino ch.</i>	52	B. l.e.a. Malu Kahului 350	350											3 50		
	<i>Kaimi</i>	76	A. " Kearechui ⁵⁰⁰ Malimai Kahul. 250	250											2 50		
	<i>Est of Henry Cooper</i>	149	" 13 o Kamehailua i Kalava Cr. ¹⁶⁶ 300 <i>SEC 10249</i> l.e.a. o Malululu i Kahuaka. 50	350											3 50		
	<i>M. B. Castle</i>																
	<i>J. Kazalia</i>	45	B. 2 apana aina i Kahului 200	200											2 00		<i>oia no ka aina hoim. ia ia i apana o Kau, M. M. Hama, Harahi.</i>
	<i>J. P. Paraka</i>	110	" 20 " Kukeani i Keauhou, Kah. 150	150											1 50		
	<i>Ma. Kakuwai o Ka Moai</i>																<i>oia i loa.</i>
	<i>Hailand Kuhans</i>	89	B.									110	200		1 10		
				1300								110			14 10		

NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improvements.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	DOG.	No. of Tag.	Carts and Drays.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	REMARKS
<i>Houhube Nui</i>	<i>Aoao</i>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$				
		1		3500		15255					880			19635				
	"	2		2050		440					550			3040				
	"	3		1450		3357					990			5797				
	"	4		6412	100	6674					660			13846				
	"	5		1265		1280					1540			4185				
	"	6		725		1304					110			2137				
	"	7		2795		1410					1100			5310				
	"	8		625		1150					550			1725				
	"	9		1625	550	8510					1320			12005				
	"	10		3995		300			1	2	2990			5775				
	"	11		4265		2515					880			7660				
	"	12		3040		5100					990			9130				
	"	13		2425		1200					1430			5166				
	"	14		1850		2957					220			5027				
	"	15		2190	210	1600					660			4710				
	"	16		1770		560					880			3210				
	"	17		11495		1436					1430			4361				
	"	18		975	50	350					770			2145				
	"	19		5248		185					990			6423				
	"	20		625		1790					1540			20068				
	"	21		550		16210					880			17640				
	"	22		1730	460	1720					1820			5230				
	"	23		2385		1620					880			4891				
				52988	1370	92538			1	2	22060			168956				

List of Tax payers for 1889 in the town of ...

J. S. ... Collector.

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	DOG.	No. of Tag.	Total Amount of Taxes	REMARKS.
	Houhukhu Paid.		Aooa.	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	
1				3500		14380						770		186 50	Uku paneel 25
2			"	2050		440						550		30 40	
3			"	1450		3357						990		57 97	
4			"	5412	100	6674						660		128 46	
5			"	1265		1280						1344		40 85	
6			"	723		1304						110		21 37	
7			"	21795		1413						1100		53 10	
8			"	623		550						550		17 25	
9			"	1125	550	8510						1320		115 05	
10			"	3995		290		1	2	2		990		57 75	
11			"	3915		2515						880		73 10	
12			"	3040		5100						990		91 30	" " 10
13			"	2025		1251						1430		47 06	
14			"	1850		2957						220		50 27	
15			"	2190	210	1650						660		47 10	
16			"	1770		560						880		32 10	
17			"	1495		1436						1430		43 61	
18			"	975	50	350						770		21 45	
19			"	5248		185						990		64 23	
20			"	625		17902						1340		200 68	
21			"	550		16210						880		176 40	
22			"	1350	460	1720						1320		48 50	
23			"	2385		1626						880		48 91	
				50358	1370	91663		1	2	2		2450		1653 41	Uku paneel 35

J. K. Kaelin-Miller Collector.

No.	NAME	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY	Total Value of Lands	Total Value of Improvements	Amount of Personal Property	Carriages	POLL.	ROAD	School	Carts and Drays	DOG.	No. of Tag.	Total Amount of Taxes	REMARKS
	<i>Houliuli Mui</i>		<i>Avad</i>	\$ 50358	\$ 1370	\$ 91663		\$ 1	\$ 20	\$ 20	\$ 2450			\$ 1653 41	<i>Uku panei. 35</i>
	"		"	24 3210		2666		1	20	20	1100			74 76	
	"		"	25 975		470					2420			38 65	
	"		"	26 1050		1475		2	20	4	550			38 75	
	"		"	27 2990		1220					440			46 50	
	"		"	28 1050	700	820					990			35 60	
	"		"	29 1500		115					880			24 95	
	"		"	30 1750	700	723					1320			46 93	
	"		"	31 400		425					550			13 75	
	"		"	32 8100	1475	12475					1760			223 35	
	"		"	33 8250		5107					550			139 07	
	"		"	34 4470	100	5205		1	20	20	440			107 15	
	"		"	35 24175	1140	2555					110			279 80	
	"		"	36 1300							110			14 10	
	<i>Na auhau i heluia aole i loaa. Avad</i>			42 23475		875					440			248 10	
				13307-8	4010	125794		5	8	10	3310			2784 87	<i>Uku panei. 35</i>
	<i>Na auhau i heluia a i loaa.</i>			109578	4010	125119		5	8	10	3270			2736 77	
	<i>Mai ka Page 39 mai.</i>			775		675					880			25 30	
	<i>Uku panei.</i>			110553	4010	125794		5	8	10	3350			2762 07	
														35	
	<i>"Kuiua" Mui.</i>													2762 42	
	<i>Personal Books</i>													1892	
														437678 800	
														465442	

J. P. Aulemakulu Collector.

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	DOG.	No. of Tag.	Total Amount of Taxes	REMARKS.	
	Na Auhau i Helu ole ia e ka Luna Helu, a loau ka Manawa Ohi.															
✓	Muller St.	740	B. 14 Lio, ¹⁰⁰ Laka Kale, ²⁵⁰ Wali, ⁵⁰ daka			300								3 00	Manawa Ohi.	
✓	Keolopapa	Kailua 115	C. Kukanani Hii'ama'olei	150										1 50	Ja Ekahulanui.	
✓	Kawaimaka	735	" " + haka i lio i haka 375	75										75	Manawa Ohi.	
✓	Arach.	Puana 77	A.									1 10	49	1 10	Di	
✓	Pilips Kalal	718	"									1 10	74	1 10		
✓	Kahua	Kapa'ala 124	"									1 10	100	1 10		
XX	Kala Keahonui	Kehuna 167	" Manawa									1 10	134	1 10		
✓	Kamea	Kanawa 168	" Kanawa									1 10	135	1 10		
✓	John. Pukiki Rapozo	Dehuni 186	" Maulia + haka laau.	350		50								50		
✓	Pohrepa D. B.	Kailua 218	B. 3 apam. Kal. Nahunu ^{RR 3891 1037 1/2 E} Keahonui ^{RR 4574 796 4/2 E}	4 00	1 00										1 00	
✓	Kahiru I	Puana 281	"									1 10	212	1 10		
✓	David. Kanoho.	721	" Kal. iloko o Pukaka + Ohi. Ki.	500	200									2 00		
✓	John. Rapozo	Kailua 355	" Hale. laau + c.	100		100								1 00	Part.	
✓	Mr. Joe Rapoz.	7156	" " " "	100		100								1 00	"	
✓	Est of Kalaikuaawa	771	" 1/2 o Puloa	100	100									1 00		
✓	Isaac H. Sheppard	176	"									1 10	286	1 10	Manawa	
✓	Kalawela	Hohala 190	"									1 10	298	1 10		
✓	Harold + Co	778	" Hoolimā o Pularahulu	125		125								1 25	Manawa Ohi.	
✓	Est. of Palena	777	" Kukanani Keopu	350	350									3 50	" " "	
			Lorrinda Page 38	975		675						8 80		25 30		

15-19
5-21
20-40

Manawa
1-
chr
1-
Manawa
15-1
Part
2-

List of Tax & wages for 1909 in the District of ...
 J. Naalemanu Collector.

No.	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	DOG.	No. of Tag.	Total Amount of Taxes		REMARKS.	
														\$	\$		
	Nal Auhaui i hehu ia, a i hoaa ole i ka Lunal Auhaui.			\$	\$	\$	\$	\$	\$	\$	\$	\$					
	Kale		Puanahulu.									1 10			1 10		
	Kaavens		" Hooh. o Puana-			875									8 75		
	Dalau E. M.		Puu Kala. 1/2 o Puu K. + Ohiki.	19 00											19 00		
	Kameasua		Hono Kahaui. Kul.	5 00											5 00		
	Est. of Dalena		Keopu	3 50											3 50		
	" " Kapohaku		"	4 00											4 00		
	R. A. Lyman.		Pahohoho	3 80											3 80	see in Lyman's ac	
	Dalukapu		Keauhou.	4 00											4 00	Ke hehu hou in Maunaloa	
	A. Bens. ch.		Honalo									1 10			1 10		
	A. King " Halekuaui		Honuaia									1 10			1 10		
	Keka		Hokukano									1 10			1 10		
	M. B. Kakaia		ahup. o Kaul.	20 00											20 00		
	Ma Kahuwai? Ka Moa			18 21 3/4											18 21 3/4		
			Auina	2,347 5/8		875							440		2,481 0		
			Laweia Aoo	38											63		
															155		

Handwritten calculations:
 11 - 43
 1 - 20

see in Lyman's ac
 Ke hehu hou in Maunaloa

Handwritten calculations:
 250/5
 63/32

List of Tax &ayers for 1889 in the Kingdom of Hawaii, Island of Hawaii.

J. Kaalemakulu Collector.

NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carriages.	POLL.	ROAD.	School.	Carts and Drays.	DOG.	No. of Tag.	Total Amount of Taxes	REMARKS.
			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	
		<p>O keia ka Buke Chi ahaia o Kona Okau anohuni o Hawaii o ka M.A. 1889. A o na huina ahaia i hoike ia ma ka aoao 38. oia ka helima i loaa ma kau chi ahaia e like me ka imaita i loaa ia.</p>												
														<p>J. Kaalemakulu Luna Chi o Kona Okau.</p>
														<p>Konau inoa ia, a hoike ia i Mua o keia ka 6 o February 1890. S.B. Kaalemakulu Luna Hanawai o Kona Okau.</p>

KA OHI ANA.

50

NA INOA.	KAHI A ME KE ANO O KA WAIWAI.	Ka huna nui o ka Waiwai Paa.	Waiwai Lewa.	Ka Lealea.	KINO.	ILO.	ILO.	Auhau Alanui.	Ka Kauo.	Houluulu o na Auhau mau.	Auhau Kula.	Ka helu o ka hoaj- lona metala.	Uku o ka metala.	NA MEA KOHO.
<p> <i>Quincy J. G. Hoopili</i> i loko o ka Apana o <i>Luna Hilo</i> ma ka Apana o <i>Hina Ma</i> <i>o ka Mokupuni o Hawaii</i>. Ke hoolihi ai i ka <i>Waiwai</i> i loko o ka <i>Auhau</i> i loko o ka Apana o <i>Hina Ma</i>, i loko o ka Apana o <i>Hina Ma</i>, <i>ma ka Mokupuni o Hawaii</i>. Ke hoolihi ai i ka <i>Waiwai</i> i loko o ka <i>Auhau</i> i loko o ka Apana o <i>Hina Ma</i>, i loko o ka Apana o <i>Hina Ma</i>, <i>ma ka Mokupuni o Hawaii</i>. </p>														
<p> <i>Hoolihi i ka mokupuni o Hawaii i ka</i> <i>luna M. H. 1880.</i> </p>														
<p><i>S. H. Mahuka.</i></p>														
<p> <i>Lanakanawai Apana o Kohala Hea</i> <i>Mokupuni o Hawaii</i> </p>														
<p> <i>"Ka Bute Hilo Hilo o ka Apana o Hina Ma Mokupuni Hawaii</i> <i>J. G. Hoopili, Luna Hilo, Hina Ma Mokupuni Hawaii</i> <i>ma ka Mokupuni Hawaii 1880."</i> </p>														
<p> <i>Hoolihi i ka mokupuni o Hawaii i ka</i> <i>luna M. H. 1880.</i> </p>														
<p><i>S. H. Mahuka.</i></p>														
<p> <i>Lanakanawai Apana o Kohala Hea</i> <i>Mokupuni o Hawaii</i> </p>														

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