

List of Tax Payers for 1889 in the District of

Island of

Kona

Collector:

NAME	No. of Tax Receipts	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.
		<p>O Keia ka Puke Hele Auhau mo ka Apuna o Kona Hele Mokupuni o Hawaii mo ka M. A. 1889.</p>												
		<p>J. C. Akerlyahale Luna Hele + Ohi mo na Kona Hoohele ia, a hakaun moa ia i mua ou i Hele ka 2 o Novemaba 1889.</p>												
		<p>S. J. Kaulawaniwa Luna Hamamae of o Kona Hawaii.</p>												

1889 v. 2. South Kona

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

J. N. Kulemaki 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 M
	<u>Kapua.</u>		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$				
✓	Kaupiso	300 3 apana Kuleana 1 hale kavau 145 4 1/10" 1 kekaike 155	500	200	400	155									5 55	10			
✓	Kaaitue	200 12 1/10" 1 hale 300 50	350			50					110				1 60				
✓	Kahalo										110				1 10				
✓	Naiohinau & Co	150 1200 400 50 bipi'oo 8 1/10" 1 hale	1650			1650									16 50				J. H. S. 77
	<u>Honomalins</u>																		
✓	Kaleimoku	200 2 apana Kuleana 300 1 1/10" 2 bipi'oo 2 kekaike 325	200	325	200	25									2 25	7			
✓	Helewa		400		400										4 00	4			Mary Ho
✓	Keli II	300 Kuleana Kearekolu 2 7/10 Eka 3 1/10" 4 kekaike 95	305	95	5	95									1 00	11	5096	8542	
✓	Mahiko	300 700" 2 1/10" 3 kekaike a meae 400	400			100									1 00	6			
✓	Kaula	200 Kuleana a meae Eka 7 1/10" 3 kekaike 190	210	190		100									1 00	5			
	1800				1005	2175					220				34 00				

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

J. Halemaulili 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.	R I
	<i>Honomalino</i>	<i>Et</i>																	
	<i>Kaunawaple</i>	<i>300 2 Kul. aina; Honomalino 3 1/2 Ek</i>	<i>365</i>																
		<i>1 lid²⁵ 2 Kekake¹⁰</i>	<i>35</i>		<i>65</i>		<i>35</i>								<i>1 00</i>	<i>1</i>			
<i>J</i>	<i>Uli-</i>	<i>3-300 3 apama aina</i>	<i>200</i>																
		<i>5 lid¹²⁵ 1 hale¹⁰⁰ 3 Kek¹⁵ mid³⁵</i>	<i>275</i>				<i>175</i>								<i>1 75</i>	<i>5</i>			
<i>J</i>	<i>Kalelemauli</i>	<i>5</i>										<i>1 10</i>			<i>1 10</i>	<i>16</i>			
<i>Okoe + Kalihii</i>																			
	<i>Mia.</i>	<i>300 Kuleama o Kul, 6 Ek</i>	<i>400</i>																
		<i>4 lid¹⁰⁰ 3 Kekake¹⁵</i>	<i>115</i>		<i>1 00</i>		<i>115</i>					<i>1 10</i>			<i>3 25</i>	<i>3</i>			
<i>J</i>	<i>Lohiau</i>	<i>500 6 lid 3 Kek¹⁵ a mai rai e ae</i>	<i>375</i>				<i>75</i>								<i>75</i>	<i>5</i>			
	<i>Pookapu^{PT}</i>	<i>aina + Kul. o Uke.</i>	<i>350</i>		<i>350</i>										<i>3 50</i>	<i>4</i>			
	<i>Kaulalou^{PT}</i>	<i>300 aina o Kauhau Biloto o Kalihii</i>	<i>800</i>		<i>500</i>										<i>5 00</i>	<i>5</i>			<i>aina 11</i>
<i>J</i>	<i>Maimanalo</i>	<i>3</i>										<i>1 10</i>			<i>1 00</i>	<i>4</i>			
<i>J</i>	<i>Puhi</i>	<i>3</i>										<i>1 10</i>			<i>1 00</i>	<i>4</i>			
<i>5 Jan 19</i>																			
			<i>15 00</i>			<i>1 015</i>	<i>4 00</i>					<i>4 40</i>			<i>18 55</i>				

934-37

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

J. Kaelinowski 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.	R E
	<i>Omotaa + Milohi & Co.</i>		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$				
✓	<i>Keosi 5</i>	<i>300 Kek. " itaa" 1 hoki, a meae au 400</i>					100								1 00	✓ 1			
	<i>Kekaula</i>	<i>300 aima o hiekie i Omotaa, 3 1/2 ESCA</i>	200													30 39			
		<i>" " " " 8 1/4 "</i>	300													30 79			
		<i>" " " " 5 1/2 "</i>	250													18 68			
		<i>Kul. " " " 4 8/10 "</i>	75													5 433			
		<i>" " " " 3 1/10 "</i>	75													32 450			
		<i>" " Homomalina 3 1/2 "</i>	100		700										7 00	✓ 3			
✓	<i>Pohina 5</i>	<i>300 7 1/2 " 1 hoki " 6 Kek. " itaa 400</i>					100								1 00	✓ 1			
	<i>Kaiwipukia</i>	<i>300 4 1/2 " 1 hoki " 4 Kek. " itaa 350</i>					50					1 10			1 60	✓ 2			
	<i>Kawahoa</i>											1 10			1 10	✓ 1			
	<i>Setepani</i>	<i>300 aima i Milohi 2 1/2 ESCA.</i>	900		600										6 00	✓ 6			id Pet.
	<i>Kau</i>	<i>300 1 1/2 " 2 Kek.</i>	450				150								1 50	✓ 1			
	<i>Kuakahala</i>	<i>300 hale laau i Milohi 3 1/2 hoki 375</i>																	
		<i>3 Kek. " itaa itaa e au 50</i>					1 25								1 25	✓ 1			
	<i>Kaukaa-Kailama</i>	<i>300 aima i Kaula'opae 108 ESCA.</i>	600		300										3 00	✓ 3			
	<i>Paiabua</i>	<i>300 Kuleana + hale</i>	425																
		<i>1 1/2 " 1 Kek. itaa 50</i>				1 25	50								1 75	✓ 1			
✓	<i>Kuahuia 5</i>	<i>300 3 1/2 " 3 Kek. " itaa + upena 350</i>					50					1 10			1 60	✓ 6			
	<i>Kaua</i>	<i>300 3 1/2 " 3 Kek. " itaa + upena 350</i>					50								50	✓ 1			
✓	<i>Kaialae 5</i>											1 10			1 10	✓ 1			
	<i>4 1/2 " 120</i>																		
			3300			1725	675					4 40			28 40				

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

J. Kakuamaku 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.	DOB.	No. of Tag.	Carts and Drays.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	R E
	<i>Milolii Hoopulua & Kavaiana</i>	<i>apana aina Hoopulua</i>	<i>260</i>													<i>3038</i>			
		<i>" " Opihali</i>	<i>500</i>													<i>2572</i>			
		<i>" " Anapuka</i>	<i>190</i>													<i>3199</i>			
		<i>halelaau.</i>	<i>500</i>																
		<i>2 holi, ulu, 77a 77a, 77a puua + 3 holi.</i>	<i>270</i>																
		<i>hale laau + 1 lie ahia</i>	<i>55</i>		<i>1150</i>		<i>325</i>					<i>110</i>			<i>15 85</i>	<i>16</i>		<i>31</i>	<i>Kumuk.</i>
✓	<i>Panila</i>	<i>apana aina Hoopulua 54 Eka</i>	<i>400</i>													<i>2735</i>	<i>2735</i>		
		<i>8 lie 5 holi, 77a 77a + 77a.</i>	<i>285</i>		<i>100</i>		<i>285</i>								<i>3 85</i>	<i>9</i>			
	<i>Makakoolau</i>	<i>apana aina Hoopulua 75 Eka</i>	<i>400</i>													<i>2735</i>			
		<i>5 lie holi 77a 77a + 77a 77a</i>	<i>220</i>		<i>400</i>		<i>220</i>								<i>6 20</i>	<i>6</i>			
	<i>Malial P.O.</i>	<i>aina 1000 Eka + hale</i>	<i>3300</i>																
		<i>1 holi Makakoolau</i>	<i>65</i>		<i>3000</i>		<i>65</i>								<i>30 65</i>	<i>30</i>			
✓	<i>Makelo</i>	<i>300 Eka aina Hoopulua</i>	<i>1000</i>																
		<i>2 lie 2 holi, 3 bi pi maui, 2 bi pi o aei</i>	<i>135</i>		<i>700</i>		<i>135</i>								<i>8 35</i>	<i>14</i>			
✓	<i>Puhii</i>	<i>38 Eka aina</i>	<i>645</i>																
		<i>hale laau</i>	<i>300</i>																
		<i>lie 5 holi Makakoolau</i>	<i>55</i>		<i>645</i>		<i>55</i>								<i>7 00</i>	<i>10</i>			
	<i>Kuhia</i>	<i>2 apana, hale + hale</i>	<i>800</i>																
		<i>1 lie + 1 holi, 77a 77a</i>	<i>100</i>		<i>500</i>		<i>100</i>					<i>110</i>			<i>7 10</i>	<i>7</i>			
✓	<i>Kii (ch)</i>	<i>10 Eka aina + 3 holi</i>	<i>715</i>				<i>415</i>								<i>4 15</i>	<i>9</i>			
	<i>3 lie 13 5</i>	<i>2100</i>			<i>6495</i>		<i>1600</i>					<i>220</i>			<i>83 15</i>	<i>10</i>			

4 Holi 200 200

List of Tax Payers for 1889 in the District of *S. Kona*,
J. Talenavau Assessor.

Island of *Kauai*

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.	R E
<i>Noopulua + Papa.</i>																			
✓	<i>Apana, ch.</i>	<i>5 300 aima + 2 li⁶⁰</i>	460				160								1 60				
✓	<i>Ahona "</i>	<i>5 300 aima + 4 kek³⁰</i>	530				230								2 30				
✓	<i>Ahina "</i>	<i>3 300 aima⁵⁰</i>	500				200								2 00				
✓	<i>Akovi "</i>	<i>5 300 aima⁴⁰⁰</i>	400				100								1 00				
✓	<i>Awe "</i>	<i>5 300 aima⁴⁰⁰</i>	400				100								1 00				
✓	<i>Apo "</i>	<i>Maletuu¹⁸⁰⁰ Hoolima, hale⁴⁸⁰, irai irai⁵⁰⁰, hale, irai irai²⁰⁰, 1180 aima ulu, 3 li³⁰, 3 kek³⁰</i>	430				1310								13 10				
<i>J. M. Monseratt.</i>																			
		<i>aima o Papa E</i>	1700	1000															3377
		<i>" " Otelomana.</i>	500	500															3396
		<i>" " Kolo.</i>	850																
		<i>2 Apana aima i Kalihii</i>	300																
		<i>33 li¹⁹⁰⁰, 10 kek³⁰, 250 bipi²⁵⁰⁰.</i>	3530																3037 1573
		<i>Palapala hooli o Hanam. Kalihii + Hanam. 500</i>			3350	1500	4030								88 80				189
✓	<i>Jos. Kolu.</i>	<i>5 300 4 Eka aima + 2 hale</i>	550																
		<i>2 hale¹⁰⁰, 3 li⁷⁵, 1 kek⁵, 3 bipi⁶⁰, 5 kek³⁰, 270</i>																	
		<i>1 lewa irai</i>	50			550	30					110			6 80				Kumara
✓	<i>Kamaunohau</i>	<i>5 300 hale laau, 2 hale, 2 li, 2 kek.</i>	460				160								1 60				
✓	<i>Kumualis</i>	<i>5 300 700 etc. aima</i>	700																
		<i>hale laau</i>	100																
		<i>2 li⁵⁰, 3 kek¹⁵, 2 bipi⁴⁰, 4 bipi²⁵, 200</i>	130																
		<i>1 mikiiri</i>	40			500	170					220			8 90				114
	<i>Akui ch.</i>	<i>300 aima ulu</i>	400				100								1 00				110
		<i>3000</i>				4400	1500	6580							330	128 10			

3 1/2 - 1 1/2

Jan 1 - 1 1/2 6 months 3 1/2

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

J. Kulenaxulu 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.	R E
	Hoopulau + Papa		\$	\$	\$	\$	\$												
✓	Koaleseahi	5 300 hale paau ¹⁰⁰ 8 1/2 ²⁰⁰ 5 ²⁵ Sek.	325				25					3 30			3 53	8			
✓	J. Matakaole	5 300 hale paau ⁴⁰⁰ , 6 ⁷⁰ , 6 ³⁰ Sek.	500				200					1 10			3 10	8			
✓	Kapamai	3 1										1 10			1 10	4			
	Kamataiwa	aiwa a Kaliaiwa i Papa	200		200										2 00	3 04			
✓	Kema	5 1										1 10			1 10	6			
4 Ha 18.																			
			600		200		225					66.0			10 85				

5 1/2 2 85

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

J. Kulemaki 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.	R E	
	<u>Alisa & Kaapuna</u> <u>Marid</u>	300 aima o Maaliama i Alika 575-800	1500																	
		hale	500																	
		²⁵ 1 ho ⁵⁰ 1 holi	75		1700		75								17 95	20				
✓	<u>Kaiamoku</u> 5'											2000			20 20					
	<u>Kazalia</u>											110			1 10					
✓	<u>Apu (ch)</u> 1/2	300 4 Eka aima ⁴⁰⁰ 1 ho ²⁵	425				1 25								1 25					
	<u>Mikoliano</u>	300 hale laau	360																	
		²⁵ 2 ho ¹⁵ 3 KESC.	40				1 00								1 00					
	<u>Chung Peu & co.</u>	hale i Mahelele o Kaapuna 1000																		
		hale laau ⁸⁰⁰ malie aia ni malie ⁸⁰⁰ 1600																		
		loopaia ⁷⁰⁰ malie ⁰⁰⁰⁰ malie aia ni ⁰⁰⁰ 4 laa. 700																		
		⁴⁵ 15 ho ²⁰⁰ 4 holi ⁵⁰ 10 Keskale	700				40 00								40 00					
	<u>Apu</u>														20 20					
	H - 1 - 5' C - 1 - 5'																			
900					1700		4300					770			67 70					
																1 Patena 20 3 Ha 25 1 Cli 28 1 Colonial 40				

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

J. Kaalemakulu 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.	R E
	<u>Opihali + Kolo.</u>		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$					
	J. I. Dorrsett	Ms. 54 Eka aia i Kolo, Opihali + Alika 3500					3500								35 00	✓			
1	L. Keola	3300 hale laau + 1/2 Kolo + 2 Kolo + 1/2 Eka aia 525 malama, 1 Eka aia, 6 Kolo, miltimi 217 5 puua 33					475				330				8 05	✓			
	J. Namus	300 2 hale laau + 1/2 Eka aia + 6 Kolo 550 malama 20, 10, 50					330								3 30	✓		31	Kamuku
✓	Kakamehua	5300 Hale laau + 1/2 Eka aia + 2 Kolo + mala Kolo 430					130				110				2 40	✓			
✓	Kahale	5 2 1/2 Eka aia + 4 Kolo 75					75				110				1 85	✓			Maipio.
	Kabalauwale	300 aima i Kulu + paal hale laau 4 1/2 Eka aia + 5 Kolo + mala Kolo 200 14 Eka aia + 3 puua 51	800	2000	500	200	251								9 51	✓			
	Nai.	300 hale laau + aia 3 Kolo + mala Kolo 35					735				110				8 45	✓			
	J. Mahoe	369 Eka aima i Opihali	800		800										8 00	✓			Maipio.
	Maraea	300 4 1/2 Eka aia + 2 Kolo + miltimi + 1/2 Eka Kolo 300 1/2 Eka aia + 1 Kolo + mala + mala 100					100								1 00	✓			
✓	C. J. A. J. (ch)	5 12 Eka aia 1200					1200								12 00	✓			Honulu.
	A Kona	300 hale + 2 Kolo + 2 Kolo + aia 760					660								6 60	✓			
✓	A Kana + co (ch)	5300 aia + 3 Kolo + 3 Kolo + hale 1485					1185								11 85	✓			
✓	Ahi	5300 2 hale laau + 12 Eka aia + 1/2 Eka Kolo 1420 1 1/2 Eka aia + 2 Kolo + mala + mala 85					1205								12 05	✓			
	Chun 3-15 Ho 3-13	2700			1300	200	9846				660				120 06				

1-35
6-47
8-17
1-16
1-16
1-17
2-47

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

J. Kaelernakulu 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.	DOB.	No. of Tag.	Carts and Drays.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	R E
✓	<u>Opihuali + Kolo.</u> Kuitaana 5	2 Eka Kolo ²⁰⁰ 2 Eka Kolo ¹⁰⁰ 8 Kaka ¹⁰	300	80	300		80								3 00			18	
✓	Asinag ch. 5	ara ⁶⁰⁰ Kolo ¹⁰ Kaka ¹⁰	300	610		310									3 10			8	
	Apa Duhil	8 Eka ara	300	1000		700									2 00			7	
													1 10		1 10			1	
✓	<u>Kolo + Kukuiofau.</u> Moses Kū. 5	aina o Kukuiofau 3 22 Eka Koleana ¹⁷ ilote o Kukuiofau hale paau	300	800															17 75
✓	Darida	4 ¹²⁰ 5 ²⁵ Kaka ⁴⁰ 4 ⁴⁰ bipi ⁴⁰ ara. 225	300		620	225							1 10		9 55			15	
✓	Ukai 5	6 ¹²⁰ 5 ²⁵ Kaka ⁵⁰ milini ²⁰ hale ²⁵ lala ²⁰ hale ²⁰ ara. 325	300			35							1 10		1 45			1	
		aina i Homohia 3 Eka		125	125	25							1 10		2 60			7	
																			12 4-19
																			15
																			15
			1800			745	1225						660		27 80				

List of Tax Payers for 1889 in the District of *S. Kona*, Island of *Hawaii*
J. Paalenakulu 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.	R E
	<i>Maunawili + Pahohoe</i>		\$	\$	\$	\$	\$												
1	<i>Kealohapauole</i>	<i>5 300</i> <i>apa. kah + hale i Pahohoe, 8 7/8 Eka</i> <i>3 li⁷⁵, 4 kek²⁸, 3 bi⁴⁵ pi⁴⁰ miki⁴⁰ ni⁴⁰, irairai⁴⁰ eou</i>	200		200	288*						220			7 08	6016		12	
✓	<i>Paulua</i>	<i>5 300</i> <i>Kuleama i Honohua 2 8/10 Eka</i> <i>4 li¹⁰⁰ 1 bi¹⁰ pi⁷</i>	300		300	107						330			4 27			9	
	<i>Kealalaina</i>	<i>300</i> <i>4 Eka Kuleama</i>	400		100										1 00			11	
	<i>Norman</i>	<i>300</i> <i>Kuh i Makuu + Haleili</i> <i>li²⁵ 2 kek¹⁰ ma puua²⁰</i>	700		400	55									4 53			5	
	<i>George</i>	<i>300</i> <i>3 Kuleama i Honohua</i> <i>1 Kuleama i Maunawili</i> <i>2 li⁵⁰ 2 kek¹⁰</i>	450		100	60									3 10			2	
	<i>J. W. Mahunaina</i>	<i>300</i> <i>8 bi⁸⁰ pi⁴⁰ poa⁴⁰ 2 bi⁴⁰ pi¹⁰⁰ irai¹⁰⁰</i> <i>4 kek⁴⁰ upua³⁰ irai¹⁵⁰ m. h.</i>	220		120	40						110			1 50			1	
✓	<i>Luhia</i>	<i>5 300</i> <i>hale + Kuleama aina.</i> <i>15 bi¹⁵⁰ pi¹⁰⁰ 4 li³⁰ 3 kek²⁰ miki²⁰</i>	400		400	10									4 10			7	
✓	<i>Kookiekie</i>	<i>5 300</i> <i>Kuleama aina i Pahohoe</i> <i>2 li⁵⁰ 2 kek¹⁰</i>	300		60	60									60			6	
	<i>Jona</i>	<i>300</i> <i>hale i Pahohoe 7 li²⁰⁰ 4 kek¹⁷⁵ 20</i> <i>2 bi¹⁰⁰ pi¹⁰⁰ irai²⁰ 3 bi²⁰ pi²⁰ eou</i>	395		60	155						110			20 65			7	
	<i>Paulo</i>	<i>5</i> <i>hale i Pahohoe 7 li²⁰⁰ 4 kek¹⁷⁵ 20</i> <i>2 bi¹⁰⁰ pi¹⁰⁰ irai²⁰ 3 bi²⁰ pi²⁰ eou</i>	395		60	155						220			20 20			7	
✓	<i>Miliana</i>	<i>5</i> <i>hale i Pahohoe 7 li²⁰⁰ 4 kek¹⁷⁵ 20</i> <i>2 bi¹⁰⁰ pi¹⁰⁰ irai²⁰ 3 bi²⁰ pi²⁰ eou</i>	395		60	155						110			1 10			6	
	<i>C. Kea</i>	<i>4 bi⁸⁰ pi²⁰ irai²⁰ 26 bi²⁰ pi²⁰ poa</i>	340			340									3 40			3	
	<i>J. M. Kealoha</i>	<i>Kuleama i Maunawili 2 Eka</i>	100		100										1 00			1	
	<i>6 Nov 28</i>		2700		1450	1115						1100			36 65				

11 Nov 28

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

J. Paulemorkule 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.	R E
	<i>Maunawili + Pahohoe</i>																		
	<i>Kabaaheana</i>	<i>5 bipi</i>	<i>50</i>				<i>50</i>												
	<i>J. D. Johnson.</i>	<i>2 bipi</i>	<i>20</i>				<i>20</i>												
	<i>Pavaluhim</i>	<i>aina i Pahohoe</i>	<i>200</i>		<i>200</i>														<i>Honolulu</i>
	<i>Keanini</i>	<i>Kool. i Pahohoe 3 Eka</i>	<i>300</i>		<i>300</i>														<i>Hau.</i>
	<i>"Huiaina o Pahohoe"</i>	<i>380 Eka aina</i>	<i>700</i>		<i>700</i>														
	<i>Korapuiti</i>											<i>220</i>							
	<i>Lapauwila</i>	<i>300 aina i Honohua 65 Eka</i>	<i>3200</i>																
		<i>2 haku laau 8 1/2 bipi 4 hek.</i>	<i>770</i>																
		<i>700 20 20 20</i>																	
		<i>700 100 800 930</i>			<i>3200</i>		<i>1620</i>					<i>220</i>							
	<i>Kaisaina</i>	<i>300 4 1/2 haki 2 hek. upe na + 170</i>	<i>400</i>				<i>100</i>					<i>220</i>							
	<i>Kealekale</i>	<i>300 5 1/2 bipi 170 10</i>	<i>400</i>				<i>100</i>					<i>110</i>							
	<i>W. C. Ichi</i>	<i>Kuleana aina</i>	<i>150</i>		<i>150</i>														<i>Honolulu</i>
	<i>Makai</i>	<i>300 Kuleana i Pahohoe</i>	<i>350</i>																
		<i>1 1/2 3 bipi</i>	<i>50</i>		<i>50</i>		<i>50</i>					<i>220</i>							
	<i>J. W. Kudaimoku.</i>	<i>300 100 bipi 700 8 bipi a E. M. Jones 300 4 1/2</i>	<i>1080</i>																
		<i>2 1/2 ahua 4 1/2 o E. M. Jones</i>	<i>520</i>																
		<i>2 haki 4 hek.</i>	<i>120</i>																
		<i>100 400</i>																	
		<i>Pa-halei aina i Pahohoe 160 Eka</i>	<i>1400</i>																
		<i>Halei</i>	<i>600</i>																
		<i>houl. o akai maunawili 180</i>																	
		<i>u u 45 100</i>	<i>145</i>			<i>2000</i>	<i>1745</i>												
		<i>1500</i>				<i>6600</i>	<i>3685</i>					<i>990</i>				<i>1120</i>	<i>25</i>		

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

Kulemoku 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.	R E
	<u>Honolulu + Naiaid.</u>																		
	Loheloh	300 hale laau i Honolulu + aina	350		50										50	11			
	Kaliuawai	300 Kuleana 2 Eka	350		50										50	1			
	Haronai	300 Kuleana aina	400		100										100	11			
✓	Akoma, ch	5 10 Eka aina 1000					1000								1000	15			
✓	Airana "	5 12 Eka ¹²⁰⁰ ⁵⁰ ⁷⁰ ¹⁰²⁰					1020						110		1130	16			
✓	Aiana "	5 300 Kuleana 2 Eka	300																
		4 Eka ⁴⁰⁰ ⁵⁰ ²⁰ ⁴⁷⁰																	
		1 holi	50		300		220								520	10			
	Kapalaia Kamakaukai	300 Kuleana i Honolulu 2 Eka	350		50										300	11			
	Paauhau	300 3 aina i Honolulu	500																
		2 ⁵⁰ ⁵ ²⁰ ⁷⁵			200		75								275	12			
	Mikala Kaiuwa	300 aina i Kona 141 Eka	700		400										400	14			2368
	Keliokahala	300 Pa + hale	445																
		2 ⁵⁰ ⁵ ²⁵ ⁵⁵			145		55								200	12			
	J. N. Kekaula	2 apana Kuleana 6 Eka	500		500										500	5			
	Samy. Motale	300 13 o Traia 400 Eka	2000																
		Traia ia H. Kona, 114 Eka, Hal. o Kamahele	400													7300			
		Hal. o Kapaha i Kona 2 ³⁰⁰ ¹⁰⁰ ⁴⁰⁰	100													957			
		hale i Traia	500																
		5 ³⁰⁰ ³⁰ ²⁰ ⁵⁰ ¹⁰⁰ ⁴⁴⁰⁰			3000		100		1		2	2	20		3620	12			59
	Jon. E. Kaes Jr.								1	20	2	3	30		830	8			25
		2700			4795		2470		2	2	4	6	60		8725				

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

J. Paikenukulu 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.	Carr-ages.	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
	<i>Honoheua + Waiea</i>		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$				
	<i>C. M. P. Kaeo</i> 300	13 0 Waiea	1000																
		Pa+hale	600																
		10 ⁴⁰ 10 ¹⁰⁰ 6 ⁶⁰ lallohale 2 1/2' 6' b' b' i' 200			1300		200						1/10		16 10	11			
	<i>J. Palea no S. Mohalo</i> 300	13 0 Waiea	1000																
		Kulana i Waiea 4 l' l' a	100																
		2 1/2' + nahohohomaeae. 50			800		50								8 50	19			
	<i>Pukipai</i> 300	3 apana Kulana	600																
		Pa+hale	100																
		hoki " 2 1/2' 4' Keteate 120			400		120								5 20	15			
	<i>Kalahiki.</i>																		
	<i>Kaai</i> 5 300	3 Kulana aina	400		100										3 20	16			
	<i>Mahakoele</i> 5														1 10	6			
	<i>Lui Kama</i>														1 10	1			
	<i>Kaowiloa</i>														1 10	1			
	<i>Moa</i> 5 300	2 Kulana aina	200																
		hoki " 4' Kete " 4' Kete " 5' 140					40								2 60	8			
	<i>Paleumauna</i>														2 20	7			
	<i>Pole</i>	2 Keki: Kalakiki	250		250										2 50	3			
	<i>Kiamotiu</i>	2 " "	100		100										1 00	1			
	<i>Mailohi</i> 300	ai tapa, hale, traatupuma	400		100		100								2 00	2			
	3 H - 13																		
	1800				3050		510						11 10		46 60				

11 1/2 4 1/2

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

J. Kaulemakule 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.	R
	<u>Kalahiki.</u>																		
	C. R. Bishop.	Kuleana i Homoumou	500		500										5 00	135			D.H. 74 See Page
	George C. Backley Jr.	chupuaa o Kalahiki	25 00												27 00	127			K.H. 111 Page 28
		Kuleana Kofe	200		2700														
	<u>Hookena + Kealia</u>																		
✓	Hanawahine	5 300 1 1/2 " 2 1/2 sec. miltini	100												1 35	6			
		125 100 na mea ulu a mea ulu	225				25						110						
✓	Hapai.	5 300 2 Kuleana + hale	440																
		2 KeKake	10		140		10								1 50	7			
✓	S. H. Kame	3 300 Pa + hale	600																
		4 1/2 " 4 KeK. 20 57 57 20 hale + hale + ma	240		300		240						110		6 50	9			
✓	Polo	3 300 Kuleana + hale	400																
		40 10 2 1/2 3 bipi	50		100		50								1 50	5			
	<u>Kahalepouli</u>	300 hale a me na mea ulu	350		50										50	11			
✓	Daniela Keareharrali	3 300 hale + 10 25 15 10 bipi + 3 1/2 " 2 hale + 1 KeK. ma 800																	
		na mea ulu a pau.	55				555								5 55	8			
50	C. Maope	300 Kuleana + hale	700																
		2 KeKake	10		400		10								4 10	14			
	Puunani + Umea. See Page 36.																		
	54-19	2100			4190		890						220		53 00				

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

Kaulemaua Assessor.

Table with columns: 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, R.

Hoodana + Kealia, Kescaulahau

300

Kulea ma + hale 600, 2 lii 3 kek. 2 bipi 95

600

300

95

330

7 25

D.F.L. Mahinu.

300

Pa + hale 2000, Pa aina mahi 200, Kuleana i Kaubaho 100, 2 apana aina i Kalahihi 200, aina mahi i Kaubaho 2000, Pa aina mahi + ma hale 1000, Pa aina i Kaubaho 100, 10 lii 5 kek. 80 bipi pro ma maik. 1890, 1 kaiala 10 fe ulu, 1 aila hale maik. 530, ma maik lae 100, ma maik + ma meagula 100, aina kuai o Kealia i Hooleana 350

2000

200

100

200

2000

1000

100

1890

530

100

100

5950

2320

110

83 80

3347

P. W. Waha.

300

aina kalo i Kealia II 166, aina kafe + alani i Kealia II 100, Pa hale i Kealia II 35, " " i Hooleana 155, 2 Hale laou i Hooleana 630, 10 bipi 4 kek. 2 lii + 1 aila kale 270, ma maik + ma meagula + 10 fe ulu 320

166

100

35

155

630

270

456

630

290

440

18 16

Nahimelua

900

110

1 10

6706

630

2705

990

110 31

Handwritten notes: 2 H, 1 18, 84

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

J. Kulemasulu 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.	D.O.G.	No. of Tag.	Carts and Drays.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	R E
	<u>Hoolena & Kealia.</u>		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$				
✓	M. Hermann.	300 Pahale + 20 aima mahi 20 10 30 2 bipi 2 kek. mea ulu	650		350		50						110		5 10	18			
✓	S. Kailihiwa	300 Kuleana i Hoolena i Ka " " 20 150 20 15 40 20 hale 3 bipi 2 bipi hale 2 kek.	100 100 315			200	15						110		3 20	16			
	Rev. G. W. Waiawa.	300 Pahale 5 Kuleana 100 75 25 10 bipi 3 pio 4 ma + 10 kek Hale	700 500 200		900	200							110		12 10	13			
✓	D. W. Kanui.	300 aima i Ulu i Kuleana + pahale Kuleana i Hoolena ma + 2 kek Hale	1000 140 60		840		60						110		10 10	15			
	J. K. R. Amalu.	300 Pahale ma Hoolena 2 pio 7 kek 50 bipi 100 100 2 bipi 2 kek + 10 kek Hale	300 500	700	300	700	200								12 00	17			Herman
	Man. Chung Kee.	100 ma + ma Kalepa Dala maoli 2 pio hooli malima	1200 100 50 100				1350								13 50	14			57
✓	J. Nahinu Jr.	5 300 Pahale Kuleana i Hoolena aima i Kauhale hale i hooli malima 130 50 10 13 bipi 3 pio 2 kek Hale	500 100 200 900 190			500	1090						110		17 00	12			
	44-14																		
	1900				3090	700	2965						550		73 05				

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

J. Kaulemarulu 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.	R E
	<u>Hookena Kealia.</u>																		
✓	Lilitoi 3 ¹¹ 300	Kulcama + hale	375		75							1 10			1 85	✓ 5 ¹			
	Kalepuna	Kulcama aina	100		100										1 00	✓ 1 ¹			S. H. Hara
	S. Kenukahiko	2 apama Kulcama	200		200										2 00	✓ 2 ¹			D. H. T. H.
	Pilato	Kulcama aina	100		100										1 00	✓ 1 ¹			
✓	M. Apela. 300	hale laau ²¹⁰ 5 ²⁸ 1/2 ¹⁰ 2 ⁸⁰ 1/2 ⁸⁰ 1/2 bipi	500				200					1 10			3 10	✓ 3 ¹			H. M. H.
✓	Kapunawai. 3 ¹ 300	mau + upena ³⁰ 3 ¹⁵ 1/2 ³⁵ 1/2 pio	70																
		poa boohimalima a Kealia	200																
		" " ia J.D. Johnson.	160				130								1 30	✓ 4 ¹			
	Liliuakalani	ahupuaa Kealia	1800		1800										18 00	✓ 18 ¹			T. H. H.
	Kahalewailua	aina + hale i Kealia	500		500										5 00	✓ 5 ¹			J. H. H.
	R. Makahalupa	pa + hale	300		300										3 00	✓ 3 ¹			M. Apela.
	Pilipo Kana. 300	3 apama Kulcama + hale	700																
		¹⁷⁰ 6 ³⁰ 1/2 ¹⁰ 1 ¹⁰ 1/2 bipi	170		600		190					2 20			10 10	✓ 10 ¹			
3	Kuluwaimata 330	6 bipi; 1/2 pio; 2 1/2 K. amara ad.	350				50					2 20			2 70	✓ 6 ¹			
✓	Mahaakulu. 5 ¹														1 10	✓ 6 ¹			
	William. Hoke. 300	aina i Kaulaedi 3 1/2 2/2 1/2	800	50															
		⁷⁵ 3 ³⁸⁰ 1/2 38 bipi; 600	435		500	50	455					1 10			11 15	✓ 11 ¹			
	Kekualo 300	pa + hale	250																
		Kulcama aina	100																
		3 1/2	50		50		50								1 00	✓ 1 ¹			
	D. Kahumoku.																		
	"Kaua. o Hookena."	maimai Kaula	1000				1000								10 00	✓ 10 ¹			ama.
	See Page 36		2100																
					4225	50	2075					990			73 40				

B. 700 Kealia
S. 1/2 amara
D. 1/2 pio
R. 1/2 pio

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

J. K. Kamehameha, 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.	R. I.
	<i>Hookana + Kealia.</i>		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$				
	<i>Est. of Kaheana, Maunaloa</i>	<i>aina i Kaunaloa</i>	1100		1100							110			12 10				<i>Mary</i>
	<i>" " Kaheana</i>	<i>" "</i>	200		200										2 00				<i>Jr</i>
	<i>Kamiki</i>	<i>Kuleana aina i Heaheua</i>	200		200										2 00				<i>Pamela</i>
	<i>Est. of Mainapua</i>	<i>" "</i>	200		200										2 00				
	<i>Mary Keho.</i>	<i>ili o Maiko i Media</i>	300		300										3 00				<i>Karui</i>
	<i>Est. of Kaupana</i>	<i>4 Kuleana</i>	400		400														
		<i>1²⁵ 1/2³⁰ 3³⁰ 1/2³⁰ maoulu</i>	105		400		105								5 05				
	<i>Kahoolimoku</i>	<i>Kuleana aina i Kealia</i>	200		200										2 00				
	<i>Kahala</i>	<i>Pa+hale</i>	500		500														
		<i>3 1/2 pi + Keakoa</i>	50		500		50								5 50				<i>aina M</i>
	<i>Amaia</i>	<i>300 3 1/2¹⁸⁵ "hale" 4 1/2³⁰ pi + 3 1/2¹⁸⁵ hale</i>	185	900	600		185								7 85				<i>S. Lajoie</i>
	<i>Kihe</i>											220			2 20				
	<i>Keahiamoku</i>	<i>2 1/2 pana Kuleana</i>	200		200														
		<i>1 1/2 pi + 2 1/2</i>	50		200		50								2 50				
	<i>Kapela</i>	<i>300 Kuleana aina</i>	400		100										1 00				
	<i>J. K. Kawaniwa</i>	<i>300 hale 2 1/2⁴⁰⁰ 3 1/2¹⁰⁰ Hale</i>	400				100					110			2 10				
	<i>Purahi</i>	<i>300 4 1/2⁴⁰⁰ + ma Hale, etc.</i>	400				100					110			2 10				
	<i>Koopa</i>	<i>300 3 1/2⁴⁰⁰ Hale 3 1/2¹⁰⁰ maoulu</i>	400				100								1 00				
	<i>Kanohano</i>											220			2 20				
	<i>Pooos</i>											110			1 10				
	<i>Chae Hooper.</i>	<i>183 5³⁵⁰ 13 1/2¹⁸³ 1/2⁵ Hale + 2 1/2³⁵⁰ 1/2¹⁸³ Hale + 2 1/2³⁵⁰ 1/2¹⁸³ Hale + 2 1/2³⁵⁰ 1/2¹⁸³ Hale</i>	350	350															
					350		350					220			9 59				
			1800		4350		350					1100			65 29				

4 1/2 20

16 30 00

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

J. Paulsen, 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.	R
	<u>Kauleoli & Kūlāu.</u>		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$				
	Simonai	300 hale a mo mo mea ulu	400				100								1 00	1			
	Kalii	300 u ma, upena + na mea uad	400				100								1 00	1			
	Keohokū.	300 u mea, hale + 2 1/2 ak.	400				100								1 00	1			
		mitini a mo na mea uad }	400																
	Kakulanui	300 hale ana aina i Hanalei	400																
		2 ho + Kakahe	55		100		55								1 55	1			
	J. Au.	300 hale ma hiki na hale ma upena ro.	800				500								5 00	1			
	Kānu	300 hale ma hiki na hiki 2 1/2 ak. na mea uad.	500				250								2 50	1			
	Keolu	300 aina i Alila 575 Eka	1300																
		hale laau ho 2 hiki + ma	295		1000		295				110				14 05	1			
	George H. Davids	aina u Kūlāu	1200		1200										12 00	1			J. Au
	Kaanaana										110				1 10	1			
	Minitini ch.										110				1 10	1			
	Kalana										110				1 10	1			
	Marawa										220				2 20	1			
	Apo ch.										110				1 10	1			
	P. Manunu										110				1 10	1			
	Kūba										220				2 20	1			
	Kapana										110				1 10	1			
	Kōkū	300 hale + hale ana aina	650																
		2 ho 2 Kaka. mitini	90		350		90								4 40	1			
	Joane Kōkū	300 hale ana aina i Kōkū	400		100										1 00	1			
		2700			2750		1490				1810				52 50				

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

J. Kaemahu 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.	R E
	<i>Kaunohi + Kiiia.</i>		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$				
	<i>Keokea + Honoumou.</i>																		
	<i>C. Thomson</i>	<i>Kekeani Honoumou 27 2/3 Eka</i>	<i>100</i>		<i>100</i>										<i>1 00</i>	<i>1539 D</i>			
	<i>Kaliad.</i>	<i>300 Kulevana aima</i>	<i>450</i>		<i>150</i>						<i>1 10</i>				<i>2 60</i>				
	<i>Maioleale.</i>	<i>300 Kule o Pemaalani + Ualeka Honoumou</i>	<i>200</i>																
		<i>Kule o Imitau</i>	<i>200</i>																
		<i>Kule o Kulehale "Koku + Upeina</i>	<i>200</i>		<i>100</i>		<i>230</i>								<i>3 30</i>				
					<i>350</i>		<i>230</i>				<i>1 10</i>				<i>6 90</i>				

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

J. Maclean, 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.	REI
	<i>Kiidae + Honoumou.</i>																		
	<i>Kei, Kahauloa Makapuu.</i>																		
	<i>Petis. 3</i>	<i>300</i>																	
		<i>Part hale i Kei. Kai</i>		<i>300</i>															
		<i>hale i Kei-uka</i>		<i>150</i>															
		<i>10²⁵ 2 hale i 2 lipi + mi Niini</i>		<i>110</i>	<i>150</i>		<i>110</i>												
	<i>Waihaikaea</i>	<i>300</i>																	
		<i>hale + Hofo</i>		<i>425</i>			<i>125</i>												
	<i>Abigail</i>	<i>P. 300</i>																	
		<i>3 apuna Kuleana i Kei</i>		<i>700</i>	<i>400</i>														
	<i>Kaiaiki</i>	<i>300</i>																	
		<i>5 Metakale, 2 Kuleana + hale</i>		<i>700</i>	<i>400</i>		<i>5</i>												
	<i>19/11/89</i>																		
		<i>1200</i>																	
					<i>950</i>		<i>240</i>												
															<i>11 90</i>				

Dist of Tax Payers for 1889 in the District of *S. Hona*, Island of *Hawaii*

J. P. ... 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 M
	<i>Kei, Mahanua + Napoo-poo.</i>																		
	<i>Haili</i>	<i>300 4 Kuleana</i>	<i>400</i>		<i>100</i>										<i>1 00</i>	<i>14</i>			
	<i>Kalua</i>	<i>300 40' 25' 10' hale 1 1/2 2 1/2 k.</i>	<i>435</i>				<i>135</i>								<i>1 00</i>	<i>12</i>			
	<i>Loisa</i>	<i>Kuleana + hale</i>	<i>400</i>		<i>400</i>										<i>4 00</i>	<i>14</i>			
	<i>Kumukau</i>	<i>300 Kuleana + Hale + hale</i>	<i>800</i>																
		<i>hale + 1/2</i>	<i>155</i>		<i>500</i>		<i>155</i>								<i>6 25</i>	<i>12</i>			
	<i>Kanaulu</i>	<i>300 2 Kuleana 400 4 1/2 100 + 5' + 1/2 kalle</i>	<i>105</i>	<i>400</i>	<i>100</i>		<i>105</i>					<i>110</i>			<i>3 15</i>	<i>18</i>			
	<i>Motukohai</i>											<i>110</i>			<i>1 10</i>	<i>10</i>			
	<i>Mutua</i>	<i>300 Kuleana + hale</i>	<i>600</i>		<i>300</i>										<i>3 00</i>	<i>10</i>			
	<i>Kuaaka Kuaaku</i>	<i>Kuleana</i>	<i>200</i>		<i>200</i>										<i>2 00</i>	<i>10</i>			
	<i>Keboitai</i>	<i>Kuleana</i>	<i>200</i>		<i>200</i>										<i>2 00</i>	<i>10</i>			
	<i>Kaohu</i>	<i>300 hale 3 1/2 meae ad</i>	<i>700</i>				<i>400</i>								<i>4 00</i>	<i>14</i>			
	<i>Lono</i>											<i>110</i>			<i>1 10</i>	<i>14</i>			
	<i>Kana</i>											<i>110</i>			<i>1 00</i>	<i>14</i>			
	<i>Kalalahua</i>											<i>110</i>			<i>1 10</i>	<i>14</i>			
	<i>Kalaiku</i>	<i>Kuleana + Kapeku</i>	<i>400</i>		<i>400</i>										<i>4 00</i>	<i>14</i>			
	<i>Kolohina</i>	<i>2 Kuleana o Kaira</i>	<i>200</i>		<i>200</i>										<i>2 00</i>	<i>10</i>			
	<i>Akii ch. Kohetuaid</i>	<i>300 hale 25' 250' 600 100' 100' 100' 100'</i>	<i>1000</i>																
		<i>beadimalima o Kapa</i>	<i>72</i>				<i>772</i>		<i>1</i>	<i>2</i>	<i>2</i>	<i>110</i>			<i>13 82</i>	<i>13</i>			
	<i>Kaelomatuke</i>	<i>300 3 Kuleana</i>	<i>400</i>		<i>100</i>										<i>1 00</i>	<i>11</i>			
	<i>M. Keliwa</i>	<i>300 Kuleana</i>	<i>325</i>		<i>25</i>										<i>25</i>	<i>11</i>			
	<i>Kalama</i>	<i>2 Kuleana o Mrs. J.H. Brown.</i>			<i>100</i>										<i>1 00</i>	<i>11</i>			
			<i>2700</i>				<i>2625</i>		<i>1</i>	<i>2</i>	<i>2</i>	<i>660</i>			<i>53 52</i>				

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

J. Paulsen, 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.	R E
	Keel, Kahaula + Napoopoo.		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$				
	Keawoha III	aina	400		400										4 00	✓			
	Makainaina	Pohole	100		100							1 10			2 10	✓			
	Kuanana	Kuleana aina	100		100							1 10			2 10	✓			
✓	J. Kotes.	5 300 Kuleana + hale	500																
		4 li	100		200		100								3 00	✓			
	Luhikau	300 aina mahi	600		300							1 10			4 10	✓			
✓	Kabu'e	5 300										2 20			2 20	✓			
✓	J. Kaioku.	5 300 4 Kuleana	800																
		2 li	100		500		100								6 00	✓			
	Kohuabau	300 apama aina 42 Eka	500		200										2 00	✓			
✓	Kualau.	3 300 Kuleana o Mamanu 13 1/2 Eka	50													1193			
		" o Kualau 7/10 "	50													1508.			
		" " " 3 1/2 "	400													1189			
		Pohole i Napoopoo 17 1/2 Eka	50																
		Kuleana o Kalamata 3/4 "	50																
		2 hale	250																
		3 li	100		550		100								6 50	✓			
	S. Kekumano	300 aina 8 3/4 Eka	100																
		hale paau	400																
		2 li " 2 stall. milk. + sala hale	150		200		150								3 50	✓		46	
	Kukui.	300 2 apama aina 47 Eka	650																
		li " Kalamata + rau + uena	50		350		50								4 00	✓			
		2100			2900		500					150			39 50				

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

J. Paemenuke
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.	REI	
	<i>Kei, Kahauna Napoofoo.</i>																			
	<i>Rev. S. L. Desha</i>	<i>6 li</i>	<i>100</i>				<i>100</i>								<i>1 00</i>	<i>1</i>			<i>S. Kuller</i>	
	<i>G. P. Kamauoha Jr.</i>	<i>129 Kahauna o Kalamo 3+4</i>																		
		<i>Pa+hale</i>	<i>1130</i>																	
		<i>aina o Kalamo kumu</i>	<i>150</i>		<i>1280</i>										<i>12 80</i>	<i>118</i>				
	<i>S. N. King</i>	<i>300 Pa+hale</i>	<i>550</i>																	
		<i>3 1/2²⁵ 15³⁰ 30³⁰ m¹¹ ma^{me} ca^{ad}</i>	<i>150</i>		<i>250</i>		<i>150</i>								<i>4 00</i>	<i>4</i>				
	<i>Kekapa</i>	<i>Pa+hale i Napoofoo</i>	<i>200</i>		<i>200</i>										<i>2 00</i>	<i>2</i>			<i>Atti ch.</i>	
	<i>Est. of Kahitinda.</i>	<i>aina</i>	<i>300</i>		<i>300</i>										<i>3 00</i>	<i>3</i>			<i>A. Maqhe</i>	
	<i>H. Kos</i>	<i>300 Pa+hale</i>	<i>500</i>																	
		<i>2 1/2⁵⁰ 4²⁰ Kekaite</i>	<i>70</i>		<i>200</i>		<i>70</i>								<i>2 70</i>	<i>12</i>		<i>64</i>		
	<i>A. C. Simerson.</i>	<i>300 Pa+hale</i>	<i>425</i>																	
		<i>3 1/2²⁵ 300³⁰⁰ Kahauna</i>	<i>375</i>		<i>425</i>		<i>75</i>		<i>1</i>	<i>2</i>	<i>2</i>				<i>10 00</i>	<i>10</i>				
	<i>Atoni Kapeche.</i>	<i>aina</i>	<i>100</i>		<i>100</i>										<i>1 00</i>	<i>1</i>			<i>A. C. Sime</i>	
	<i>Est. of S. P. K. Kamaud.</i>	<i>Kaleana + pa. hale.</i>	<i>200</i>		<i>200</i>										<i>2 00</i>	<i>2</i>			<i>Kalea he</i>	
	<i>J. S. Cleghon & Co.</i>	<i>Kafe ulu i Kahauna</i>	<i>1000</i>																	
		<i>houima o u 120x9</i>	<i>1080</i>																	
		<i>hale</i>	<i>175</i>																	
		<i>Kekaite</i>	<i>10</i>				<i>2265</i>								<i>22 65</i>	<i>2</i>			<i>A. T. ach</i>	
	<i>J. Anatonis Machedo</i>	<i>300 Pa+hale 2 li 3 K. 9 bipi</i>	<i>350</i>				<i>50</i>					<i>1 10</i>			<i>1 50</i>	<i>4</i>				
	<i>Kau</i>											<i>2 20</i>			<i>2 20</i>	<i>2</i>				
	<i>Hui o Kamaud.</i>	<i>Kafe ulu o na Kei</i>	<i>1000</i>				<i>1000</i>								<i>10 00</i>	<i>1</i>			<i>Kamaud</i>	
			<i>1200</i>			<i>2955</i>	<i>3710</i>		<i>1</i>	<i>2</i>	<i>2</i>	<i>330</i>			<i>74 95</i>					

1900

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

J. Maclellan, 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.	DOB.	No. of Tag.	Carts and Drays.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	R E
	<i>Keei, Kahauleoa & Kapooipoa.</i>																		
	John. Gospar. 300	hoimalima o Kahauleoa mahale &c. 100 b ¹⁵ b ⁷ m ¹⁵ 890 b ¹ b ¹ b ¹ 7168 4 b ¹⁰ b ¹ b ¹ 5 1/2 2 1/2 Kellake 12 m ⁶ 11 p ⁵ m ¹ m ¹ m ¹ Kellake 70 aie mai	1500 500 8668 314 756 1000				12438					110			125 48				
	Kasha 300	4 Kuleana aina.	600		300										3 00				
	Staboti Kalua 50	1/2 Kuleana aina; Kapooipoa	100		100								110		1 00				
	J. Dunahoa. 50												110		1 10				
	Kala 30												110		1 10				
	Kanuka 30												110		1 10				
	Kanama. 300	Kuleana aina 3 1/2 1/2 2 Kellake hale	275 85 115			90	85								1 25				
	Kaeole 300	Kuleana & hale 2 1/2 1/2 4 Kellake & Kapooipoa	400 55		100		50								1 55				
	Kaipuu 300	Kuleana 1 1/2 25	475 25		125		25								2 00				
	Maclellan 300	aina & hale 1 1/2 25 50 1 1/2 & holla	725 75		425		75								5 00				
	A Kona ch. 50																		
	J. Graye R. 300	2 Kuleana hale & 1/2	25 475		125		25					110			3 10				
					1365		12703					550			146 18				

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

J. R. ... 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.	R. E.
	Kei, Kahauloa + Napoopoo.																		
	Kealahou + Kaaralou.																		
	Moses Barret. 300	aina + hale i Kaaralou 2 aka hale i Keopuka	600 600																
	J.D. Parisa Jr.	aina o Kaaralou 60 aka	200																
	J.S. Anatonis 5 300	6 li laka ¹⁸⁰ 3 li ⁴⁵ ahia ²⁴ u ²⁴⁰ l ⁴⁰ haki 489 lako hale ⁵⁰ + maki + ma ²⁵ me ⁸⁰ a ¹³⁵ 86 li ¹³⁵			1400		344	2	1		2	20			24 64				
	J.M. Smith. 300	200 aka ainar hale	2500		2500										25 00				
	1 Paul 50	30 bipi'raiu ⁴⁰⁰ bipi'pou ²⁵ li ⁸ li ¹¹ 3845 2 haki ⁴⁰ kei ⁴⁰	40				3585	2			20				40 05				
		Par hale i Kaaralou	500																
		3 li ⁷⁰ lako hale + maki ⁸⁰ 20	170																
		2 50 ¹⁰ mo ¹⁵ + 3,600 ²⁰ bipi'raiu	45		200		235					10			5 45				
			900		4100		4164	4	1		20	50			75 14				

Handwritten notes and signatures in the bottom right corner of the table.

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

J. Maclean, 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.	R E
	<i>Kealahewa & Kaairaha</i>																		
✓	J. R. Smith Jr. 5300	aina; Keopuka 23 aka 8/10	200									110			2 10				✓ 7
	Daniel Barrett: 300	hoolimalima o Keopuka Kema o Keopuka 4 bipi	540 200 40				480								4 80				✓ 5
✓	Manuel de Gouveia S.	aina i Kaairaha hoolimalima o Kaairaha o Thompson 2 hale 150 bipi poo	2000 200 1050	500	2200	500	2400								51 00				✓ 5 1/2
	J. D. Parisa A. 300	125 aka aina 1 hale paou 1 bipi maia 2 bipi poo laka hale. 110	1000 1500			2200	110								23 10				
	S. B. Dole. A.	Uka panea o Ka Murali o Parisa, 2000 x 10					200								2 00				
	7 Haul S. 1 P. b. p. S.																		
			900		4400	500	3290					110			83 00				

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

J. Kaulamaki 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>Oronui, Kaluakalu + Maiaae.</i>																		
	<i>J. Kaiama. 5</i>											1 10				1 10			
	<i>Melimahia'i 300</i>	<i>2 Kuleana aina</i>	<i>500</i>		<i>2000</i>											<i>2 00</i>			
	<i>Mary Gates. 13 300</i>	<i>Pa+hale</i>	<i>600</i>													<i>6 00</i>	<i>6</i>		
		<i>6 bi'ipiraiu "110 + laka'hale</i>	<i>300</i>																
	<i>A. T. Greenwell. 1300</i>	<i>aina o Kaluakalu + Manakau</i>	<i>1000</i>	<i>2500</i>															
		<i>" " Ho-kulana.</i>	<i>2000</i>	<i>700</i>															
		<i>" " Oronui</i>	<i>2700</i>	<i>500</i>															
		<i>" " Neopuka</i>	<i>600</i>	<i>300</i>															
		<i>" " Kaluakalu</i>	<i>250</i>																
		<i>7722 Thompson.</i>	<i>100</i>																
		<i>aina o Kealakekua</i>	<i>5150</i>	<i>1250</i>															
		<i>" " Nihoa</i>	<i>800</i>																
		<i>" " Halekii</i>	<i>600</i>	<i>200</i>															
		<i>He'adimallima o Niihahi 1849</i>	<i>120</i>																
		<i>aina o Kahaule'oa-iti</i>	<i>100</i>																
		<i>150 bi'ipiraiu, 330 bi'ipiraiu, 3 bula, 351, 7350</i>																	
		<i>laka'hale "to hohi" "pu'ua" "raimaital. 2360</i>																	
		<i>Money sent</i>	<i>200</i>		<i>13420</i>	<i>5450</i>	<i>9610</i>	<i>4</i>				<i>440</i>			<i>293 20</i>				
	<i>Lili'oaiani</i>	<i>aina i Kaluakalu</i>	<i>700</i>		<i>700</i>										<i>7 00</i>				
					<i>14320</i>	<i>5450</i>	<i>9610</i>	<i>4</i>				<i>550</i>			<i>303 30</i>				

1100
1000

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

J. K. [Signature] 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.	R
	<i>Kela & Keia.</i>																		
	<i>B. Pauahi Bishop.</i>	⁴⁰⁰ ²⁰⁰⁰ ahp. o Ala-e + Keo-ka	2400																
		²⁴⁰⁰ ⁸⁰⁰ ²⁴⁰ Maipua "Pahoe-hoe" + Helemaoia	3440		5840										58 40	158			
	<i>J. A. Magoom.</i>	aina o Kealoha + 2 apana	200		200										2 00				
	<i>Ma Kahuraimai o ka Mo'i</i>	³⁰⁰⁰ ³⁰⁰⁰ ahp. o Kealia + Helemaoia																	
		³⁰⁰⁰ ⁵⁰ Kaupaha 3 3/4 Eka, apana Hale-1/4 Eka																	
		apana o Pali + Mahi me ¹⁸⁵ ⁵⁰ Eka																	
		¹⁹⁰⁰ ahp. o Kalama apana II	11000		11000										110 00				
✓	<i>Unea.</i> 5 ^r 300	4 1/2 " 2 bihi " 2 Kei. + ma mea o au 350					50								50	16			
✓	<i>Kuwanu</i> 5 ^r											110			1 10	16			
	<i>Bila Kakaoka</i> 300	Kaleana i Oho	200																
		" + hale i Helemaoia	450		350										3 50	13			
✓	<i>Samuel Kamaoka.</i> 300	" + pahale	400		100										1 00	11			
	<i>Dauids.</i> 300	3 Eka aina, pa + hale	500		200										2 00	12			
	<i>R. Makaila</i>	2 Kaleana pa + 1 Kaleana mahi	400		400										4 00	14			
	<i>Puunonoi</i>											110			1 10	11			
	<i>2 Hona</i> 10																		
			1200		18090		50					220			183 60				

7 Hona 23 1-50

List of Tax Payers for 1889 in the District of _____, Island of _____

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>Houluulu Nui</i>	<i>foao</i>	<i>Exemption</i>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$				
			1800	1		1005	2175					220			34 00				
		"	1500	2		1015	400					440			18 55				
		"	3300	3		1725	675					440			28 40				
		"	2100	4		6495	1600					220			83 15				
		"	3000	5		4400	1500	6580				330			128 10				
		"	600	6		200	225					660			10 85				
		"	900	7		1700	4300					770			67 70				
		"	2700	8		1300	200	9840				660			120 06				
		"	1800	9		745		1375				660			27 80				
		"	300	10		500		262				550			13 12				
		"	1200	11		2815		281				660			37 56				
		"	2700	12		1450		1115				1100			36 65				
		"	1500	13		660		3685				990			112 78				
		"	300	14		150		2492				330			29 72				
		"	2700	15		4785		2470	2	2	4	660			87 25				
		"	1800	16		3050		510				1100			46 60				
		"	2100	17		4190		890				220			53 00				
		"	900	18		6706	630	2705				990			110 31				
		"	1900	19		3080	700	2965				550			73 05				
		"	2100	20		4225	50	2975				990			73 40				
		"	1800	21		4350	350	729				1100			65 29				
		"	2700	22		2750		1490				1210			54 50				
		"	600	23		350		230				110			6 90				
			40300			63606	3430	49075	2	2	4	44760			1318 71				

List of Tax Payers for 1899 in the District of _____, Island of _____

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.
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<u>Recapitulation Collection Property Book</u>															
Total Collection as per Assessment.			106990	9380	95117	5	7	8	14	10	195.80			2349	67
" Delinquents "			17650		1030						660			193	40
			124640	9380	96147	5	7	8	14	10	202.40			2543	07
<u>Recapitulation Collection Both Books</u>															
Total Collection		Property Book	106990	9380	95117		7	8	14	10	195.80			2349	67
"	"	Personal " 10% addnl					325	534	588					1467	00
"	"	Taxes Not Assessed Prop.	8400		1225	5					31.90			133	15
"	"	Personal "					13	20	16					19	00
		Total =	115390	9380	96342	5	345	582	618	10	227.70			3998	87

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

Delinquent List - Copy - 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.	REMARKS
	Holoa	Hononatinu	\$	\$	400										400				
	Pookapu w.	Oko & Kahihi			350										350				
	Makakooloa	Mihili & Hoopuloa			400		220								620				
	Halua	" "			3000		65								3065				
	Akui ch.	Hoopuloa & Papa					100								100				
	Kahopu w.	Kahihi & Alac			100										100				
	Maka-i	Pahochos					50					200			270				
	Wahinukui w.	"					190								190				
	Haona	Honokina & Maica			100										100				
	Pilako	Honokina & Kalia			100										100				
	Kahalekulu	" "										110			110				
	Est. of Kainapuu	" "			200										200				
	" " Kaapana	" "			400		105								505				
	Kahalawailua	" "			500		50								550				
	Kahiamoken	" "			200		50								250				
	Malua w.	Kaulaoh & Kulai										250			250				
	Kiliimahini	" "			200										200				
	Ops ch.	" "										110			110				
	Loisa w.	Kei			300										300				
	Kekapa w.	Wapooopo			200										200				
	Samford B. Dolu.	Kaawaloa					300								300				
	J. N. Magoron	Kila & Kei			200										200				
	Trustees, "Kalakona" Estate				11000										11000				
		See page 35 -			17650		1030					660			19840				

List of Tax Payers for 1899 in the District of *S. Kona*, Island of *Hawaii*.
Taxes Not Assessed Copy - 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.
<i>A. S. Beghorn</i>		<i>House and land</i>	<i>400</i>										<i>400</i>	
<i>Kanohornanna</i>											<i>110</i>		<i>110</i>	
<i>J. Keann</i>		<i>Land house cattle etc.</i>	<i>5875</i>		<i>585</i>						<i>440</i>		<i>6900</i>	
<i>Kaalakai</i>											<i>110</i>		<i>110</i>	
<i>Moha</i>											<i>110</i>		<i>110</i>	
<i>Kakohano</i>											<i>110</i>		<i>110</i>	
<i>Kamui</i>					<i>190</i>								<i>190</i>	
<i>Mamuu I</i>			<i>100</i>										<i>100</i>	
<i>Keoni Ana</i>			<i>100</i>										<i>100</i>	
<i>Kalukina</i>					<i>100</i>						<i>110</i>		<i>210</i>	
<i>J. K. Kaaihue</i>											<i>220</i>		<i>220</i>	
<i>Paila</i>											<i>220</i>		<i>220</i>	
<i>Kalama</i>			<i>50</i>										<i>50</i>	
<i>Kamalahini</i>											<i>110</i>		<i>110</i>	
<i>Kauli</i>											<i>110</i>		<i>110</i>	
<i>Kamocau</i>											<i>110</i>		<i>110</i>	
<i>Kaialo</i>											<i>220</i>		<i>220</i>	
<i>W. Thompson</i>			<i>250</i>		<i>50</i>						<i>110</i>		<i>310</i>	
<i>Ihi</i>											<i>220</i>		<i>220</i>	
<i>Mary Yates</i>			<i>300</i>		<i>300</i>								<i>600</i>	
<i>Rev. S. H. Davis</i>							<i>5</i>						<i>300</i>	
<i>Pakaku</i>			<i>200</i>										<i>200</i>	
<i>Kuoha</i>			<i>100</i>										<i>100</i>	
		<i>Arnk carried forward</i>	<i>7375</i>		<i>122530</i>						<i>2510</i>		<i>11410</i>	

List of Tax Payers for 1889 in the District of _____, Island of _____
Unassessed Taxes - collected - _____ 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.	Carr-ages.	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>Arms Boat. ford -</i>	\$	\$	\$ 7375	\$	\$ 1225	5				\$ 2370			\$ 11410				
	<i>Makashu</i>				200										200				
	<i>Papamii</i>											110			110				
	<i>Kaapuni</i>											110			110				
	<i>Kinolua</i>											110			110				
	<i>Kaluhuiwa</i>											110			110				
	<i>Ihu</i>				100										100				
	<i>D. J. Naaluhua</i>											110			110				
	<i>Hoomii</i>											110			110				
	<i>Pookapu</i>											110			110				
	<i>Kehimahiia</i>				50										50				
	<i>Kahanaunui</i>											110			110				
	<i>T. H. Knight</i>				600										600				
	<i>J. K. Kairuwai</i>				75										75				
					<i>- Page 38 -</i>	8400		1225	5			3190			13315				

I do hereby certify that the foregoing are true copies of the Delinquent List and Unassessed Taxes collected for the District of South Kona for 1889 -
 Certified and sworn to before me this 21 day of Feb. 1890.
 G. W. Mahapai
 Police Judge
 Hilo

F. C. Austin
 Assessor for Kona
 5th Division



List of Tax Payers for 1889 in the District of S. Mōna, Island of Kāwāi.

J. P. 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.	DOG.	No. of Tag.	Carts and Drags.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	RE M
	<u>Kapua</u>		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$					
	Maupiko	3 ap. Kul. halel. 4 1/2 " 2 Ek. 100 1 1/2 " 30	500 500 200 155		400		155								5 53				
	Malua	aiā i Kailua																	
	Maaihue	12 1/2 " 300 1/2 "	350				50					1 10			1 60				
	Makolo											1 10			1 10				
	Maiokimu & Co.	150 popobip 1500 1500 1500 50 100	1650				1650								16 50				J. H. 8 Mar
	Kailua											1 10			1 10				
	<u>Honomalina</u>																		
	Malimoku	12 ap. Kul. 11 1/2 " 2 1/2 Ek.	200 325		200		25								2 25				
	Haleloa	Kul. i Honomalina	400		400										4 00				Mery Hok
	Meli'i	1/2 " Keairekolu 2 1/2 Ek. 3 1/2 " 4 Ek.	305 95		5		95								1 00	5096	8542		
	Mahalo	Maia i lii, 3 Ek. namea ea 400					100								1 00				
	Maula	Kul. aiā, 3 Ek. 2 1/2 " 3 Ek.	210 190				100								1 00				
					005		2175					2 20			34 00				

List of Tax Payers for 1889 in the District of *S. Kona*, Island of *Hawaii*
I. Kaelenakule 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>Kapua.</i>															
<i>Kaupiko</i>	42 d	3 apana Kul.	500												
		huk. laau	200												
		4 1/2 " ¹⁴⁵ kek. ¹⁰	155	400		155									5 55
<i>Kabua</i>															
<i>Kaahua</i>	144 d	12 ³⁰⁰ ⁵⁰ " 1 haki	350		50						110			1 60	
		43 d									110	16		1 10	
<i>Kahohi</i>															
<i>Mauhinui A. & G. & Co.</i>	148 d	150 ¹²⁰⁰ ⁴⁴⁰ ⁵⁰ p. b. i. " 8 1/2 " haki	1650		1650									16 50	
<i>Honomanu.</i>															
<i>Kakimoku</i>	26 d	2 apana Kul.	200												
		11 ²⁷⁵ ⁴⁰ ¹⁰ " 2 b. i. " 2 kek.	325	200		25									2 25
<i>Keloa</i>															
<i>Kelii II</i>	13 d	Kul. " Keawakohua 2 1/2 p. w.	305												
		3 ⁷⁵ ²⁰ " 4 kek.	95	5		95								1 00	
<i>Kahiki</i>															
<i>Kaula</i>	44 d	1 p. w. " 2 1/2 " 3 kek. " moa w. w.	400		100									1 00	
		48 d	Kul. aina. 3 kek.	210											
		7 ¹⁷⁵ ¹⁵ " 3 kek.	190		100									1 00	
				605	2175						220			130 00	

add 1/2 load, na ka aha.

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

J. Kaelinowski, 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.	R E
	<u>Honomalino</u>																		
	Kaukawaakole	X 2 Kul. dim. Honomalino 3 1/2 Ekt. 1 1/4" 2 Ekt.	365			65	35								1 00				
	Mi	X 3 ap. dim. 5 1/2" 125 100 15 35 hale 3 Ekt. mit.	200				175								1 75				
	Kalelemauli											1 10			1 10				
	Kupamichi, Mapele	X up. Kaula...	1350	1037	2080	1037	1037												
	<u>Oxoe Kaliki</u>																		
	Mia	X Kul, Kiu 6 Eka 4 1/2" 3 Ekt.	185			4 50	100					1 10			6 10 2 25				
	Bohiaw	X 6 1/2" 3 Ekt. + 1 1/2" 1/2" 1/2" 1/2" 1/2" 1/2"	375				75								75				
	To-Kapu	X 1/2" 1/2" 1/2" 1/2" 1/2" 1/2"	350		350										3 50				Kaw.
	Kaulalona	X 1/2" 1/2" 1/2" 1/2" 1/2" 1/2"	800		500										5 00				
	Waimanalo	X										1 10			1 10				
	Puli	X										1 10			1 10				
	X...	X										1 10			1 10				
					1015		400					440			18 55				

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

J. Maulemakule 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.
			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	
<u>Hononataline.</u>														
Aaukara uote.	200 a	2 1/2 Ak. Hononataline. 3/2 Ak.	365											
		²⁵ 1 1/2 " 2 1/2 Ak. "	35	65	35								1 00	
U.	38 a	3 up. aima	200											
		¹²⁵ ¹⁰⁰ ¹⁵ ³⁵ 5 1/2 " hale " 3 Ke K. " 7 1/2 Ak.	275		175								1 75	
Katelemakule	11 a										1 10	113	1 10	
<u>Osaka - Malihini</u>														
Mia	9 a	1 Ak. " Kei 6 Ak.	400											
		¹⁵ 4 1/2 " 3 Ke K.	115	140	115						1 10	4	3 25	
Lohiau	20 a	6 1/2 " 3 Ke K. + irairai u.	375		75								75	
Pookupu u.														add'l load, ma ke aha.
Kautalua	40 a	aima " Heiahaa Bilek. " Kaliki 800	500										5 00	
Maimanalo	8 a										1 10	3	1 10	
Puli	14 a										1 10	5	1 10	
				665	400						440		15 05	

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

J. C. Aulemalua 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 M
	<u>Omotia + Milolii.</u>																		
	Neoki	1/2 Kek. ma. holi, mea eae ^{20 10 12 4 20 15} #40	350				50								50				
	Mekaula	1/2 ma. Milolii Omotia 3 1/2 ak.	200																3039
	"	" " " 5 1/4 "	300																3077
	"	" " " 5 1/2 "	250																1508
	"	Kek. " " 4 1/10 "	75																5433
	"	" " " 3 1/10 "	75																32488
	"	" " " 1/2 Hamomaliu 3 1/2 ak.	100		700										7 00	5094	2.15		
	Pohina	1/2 1/10 " holi. 6 Kek. ma. ^{245 50 30 75} #400	400				100								1 00				
	Kainipuhia	1/4 1/10 " holi. 4 Kek. ma. ^{225 50 25 50} #350	350				50						110		1 60				
	Kauahoa	"											8 20		3 30				
	Setepano	1/2 ma. Milolii 2 1/2 ak.	900		600										6 00				Pohina.
	Kau	1/2 1/10 " holi. ^{300 40} #500	500				150								1 80				
	Kuakahela	1/2 Kek. i Milolii 3 1/2 " holi. ^{250 25 50} #375	375																
	"	3 Kek. ma. ma. eae ²⁵ #50	50				125								1 25				
	Kaukaa Kailama	1/2 ma. i Kuruipae 10 ak.	600		300										3 00	1775			
	Paiialua	1/2 Kek. + Hale ^{45 5} #50	50				125								1 75				
	Kuakuiia	1/2 1/10 " 3 Kek. ma. + upena ^{100 50 75} #350	350				50					110			1 60				
	Kaua	1/2 1/10 " 3 Kek. ma. upena. ^{150 50 75} #350	350				50								50				Kuakuiia
	Maialae	"										110			1 10				
	Kaperaia	Ula Ka. Kua																	
	Kalino.	"																	
					1725		675					440			28 40				

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

J. Kaalemanui Collector.

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 Drags.	DOG.	No. of Tag.	Total Amount of Taxes		REMARKS.	
													\$	\$		
<u>Omo-kawa + Milofii.</u>																
Hevoki.	12 a	Kek. road + haka + mauea ad	400		100									100		
Kekaula	11 a	ai ma + Kek. + Omo-kawa 3 1/2 ^{road}	200													
		" " " " 8 1/4"	300													
		" " " " 5 1/2"	250													
		Melcama " " 4 1/10"	75													
		" " " " 3 7/10"	75													
		" " " " Hananahina 3 1/2"	100	700										700		
Pohina.	16 a	245 ³⁰ 30 ⁷⁵ 75 ⁷⁵ 7 1/10 ^{haki} Kek. Ntraa	400		100									100		
Kainipuhia.	28 a	4 1/10 ^{haki} Kek. Ntraa	350		50						110	8		160		
Kawahoa.	24 a										110	7		110		
Setepand.	17 a	ai ma + Milofii 273 1/2 ^{road}	900	600										600		
Kani.	10 a	440 ² 10 ¹⁰ 11 1/10 ^{haki} Kek.	450		150									150		
Kuakaha	4 a	25 ⁷⁵ 50 ⁵⁰ hal. laou. 3 1/10 ^{haki}	375													
		15 ³⁵ 3 Kek. mairrai e ad.	50		125									125		
Kaukaa Kailama.	71 a	ai ma + Kekaiopad. 108 ^{road}	600	300										300		
Paiakua	6 a	Kek. + haki.	475													
		45 ⁵ 11 1/10 ^{haki}	50	125										125		
Kaahuia.	37 a	15 ⁵⁰ 75 ⁷⁵ 75 ⁷⁵ 3 1/10 ^{haki} Kek. mairrai + upetra	350		50						110	14		160		
Kaua.	18 a	15 ⁵⁰ 75 ⁷⁵ 75 ⁷⁵ 3 1/10 ^{haki} Kek. mairrai + upetra.	350		50									50		
Maidala	21 a										110	7		110		
Akena																
Kalinda.																
			1725		675						140			2840		

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

J. K. W. ... 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 M
	<i>Milolii Hoopuloa Kaanaana.</i>	<i>1 ap. ain. Hoopuloa</i>	260													3038			
		<i>" " Opihali</i>	500													2872			
		<i>" " Anapuu</i>	190													3199			
		<i>500 hal. laau</i>	500																
		<i>2 hok. 4 1/2 m. ma. 40 15 15 3 1/2 k.</i>	270																
		<i>1 ka. hale 30 25</i>	55		1150		325								15 85			21	<i>Kumukaa</i>
	<i>Panila.</i>	<i>1 ap. ain. Hoopuloa, 5 1/2 Eka.</i>	400													2735	2735		
		<i>1 1/2 5 k. mi. mi. 1 1/2</i>	285		100		285								13 85				
	<i>Makakoolau.</i>	<i>1 ap. ain. Hoopuloa 75 Eka.</i>	400													2735			
		<i>5 1/2 hale. 50 k. 5 mi. mi. 40</i>	220		400		220								8 20				
	<i>Makela.</i>	<i>300 Eka ain. Hoopuloa</i>	400																
		<i>2 1/2 2 k. 3 bipi. 70 40</i>	135		700		135								8 35				
	<i>Malua D. L.</i>	<i>1 ain. + hale (1000 Eka ain.)</i>	3000													40 65			
		<i>hok. 3 k.</i>	65		3000		65								38 65				
	<i>Puhii.</i>	<i>38 Eka ain.</i>	645																
		<i>hale laau</i>	300																
		<i>1 1/2 5 k.</i>	55		645		55								7 00				
	<i>Mukia.</i>	<i>2 ap. kul. + hale</i>	800																
		<i>1 1/2 hale mi. mi.</i>	100		500		100								6 00				
	<i>Ai (ch).</i>	<i>10 Ek. ain. 3 k.</i>	715				415								4 15				
					6475		1600								83 15				

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

J. Kaalemanui, 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.	DOB.	No. of Tag.	Carts and Drays.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	RE
	<u>Koopuloo + Papa.</u>		\$	\$	\$	\$	\$												
	Akama, etc. via J.D.	400 60 ama-ulu	460				160								1 60				
	Ahona	X 500 30 4 kek.	530				230								2 30				
	Ahina	X 500	500				200								2 00				
	Ahi Weli King.	" 400	400				140								1 00				
	Ade	X awa	400				100								1 00				
	Alo Papa, Halekua	480 Hale hale + Tairai, Kai + Maau	1180	500 200															
		ama-ulu, 300 100 30 3 kek.	430				1310								13 10				
	J.M. Monsart.	X am. + Papa E.	1700	1000															3397
		" " Olelomanai,	500	500															3396
		" " Kolu	850																
		Malibi 2 apama	300																3037
		1000 30 11 2500 33 kek. + 300 kek. + 300 kek.	3530	500															1578
		Palapala hale utamoni, Malibi + Hoo	500		3350	1500	550 4030								1 80 88 80				Honolulu
	Joe. Koli	X Ek. am. + 2 hal. kek. + 100 kek. + 100 kek.	550																
		2 holi, 100 100 100 100 100 100 3 kek. + 3 kek. + 3 kek. + 3 kek. + 3 kek.																	
		Hoo-rai	50		550		180					1 10			7 80 6 80				Kumukou
	Kauaawahu	X Hal. laau, 300 100 50 10 2 kek. 2 kek. 2 kek. 2 kek.	460				160								1 60				
	Kumualii	X pa Ek. aina	700																
		hale laau 100	100																
		2 kek. 3 kek. 15 40 25 2 kek. 2 kek. 40 kek. 25 kek.	130																
		3 kek. 40	40		500		170					2 20			8 90				
	Akai-ehi	ama-ulu	400				100								1 00				
					4400	1500	6580								128 10				

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

J. K. Kulevinski 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.	RE M.
<u>Hookulua + Papa</u>																		
<u>Kaalekahi</u>	^{100 200 25} X <u>Shalelaau</u> 8/10/15/16/17/18/19/20/21/22/23/24/25/26/27/28/29/30/31/32/33/34/35/36/37/38/39/40/41/42/43/44/45/46/47/48/49/50/51/52/53/54/55/56/57/58/59/60/61/62/63/64/65/66/67/68/69/70/71/72/73/74/75/76/77/78/79/80/81/82/83/84/85/86/87/88/89/90/91/92/93/94/95/96/97/98/99/100			325		25					330			355				
<u>Makauhaole J.</u>	X ^{400 200 30} " <u>8/10/11/12/13/14/15/16/17/18/19/20/21/22/23/24/25/26/27/28/29/30/31/32/33/34/35/36/37/38/39/40/41/42/43/44/45/46/47/48/49/50/51/52/53/54/55/56/57/58/59/60/61/62/63/64/65/66/67/68/69/70/71/72/73/74/75/76/77/78/79/80/81/82/83/84/85/86/87/88/89/90/91/92/93/94/95/96/97/98/99/100</u>			504		244		W	0/10		100			310				
<u>Kapawai</u>	X										110			110				
<u>Namakauiwa</u>	X ^{N. W. of K...} <u>dina o Kahuana Papa</u>			2000		2000								2000		30490		
<u>Kema</u>	X										110			110				
<u>H. K. Kulevinski</u>	X										920							
<u>John Kawaianan</u>	X <u>kaole i lona haka o ka Rangi</u>										110							
					200	225					660			1085				

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

J. Wailemakulu 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>Hoopuloh + Papa.</u>																
<u>Kaulesakii</u>	68 B	hale ¹⁰⁰ ²⁰⁰ ²⁵ ⁵ ²⁵	225		25						3 00	10 00	3	55		
<u>Kaakauhaole Jr.</u>	19 D	" ⁴⁰⁰ ⁶ ⁷⁰ ⁶ ³⁰	500		200						1 10	6	1	10		
<u>Kaparrai</u>	7 D										1 10	20	1	10		
<u>Kamakauiwa</u>	22 A	aina " <u>Kaliuna</u> <u>Papa</u>	200	200									2	40		
<u>Kemal</u>	36 A										1 10	13	1	10		
			200		225						660			10 85		

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

J. Buckenhardt 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.	DOB.	No. of Tag.	Carts and Drays.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	RE M
	<u>Alika Kaapuna.</u> Maria ^W	Kaina o Maikia ma Alika 575 etc. hale 11/10" 1 both ^{25 50}	1500 500 75		1700		75								19 95				
	Kaimoku	Haka fobrai is - aio in Mahia													2 20				
	Kazalia	arhu. ikis													1 14				is vidis
	Apu ch.	Haka ama 1/10 ^{400 25}	425				125								1 25				
	Mikolians	hote laau 2/10" 3 both ^{25 5}	360 40				100								1 00				
	<u>Y. K. Kapa.</u> Chung Sun Co.	hote ia Kahauleli ma Kaapuna ma hale 1/10" 1 both ^{80 25} ma hale 1/10" 1 both ^{80 25} ma hale 1/10" 1 both ^{80 25} ma hale 1/10" 1 both ^{80 25}	1000 1200 500 700				4000								40 00				
	Aipu														2 20				
	Keola mi Akau	X													1 10				
	Bila Papa	" X													1 10				
	Ohai	" X													1 10				
	Kalihuunaka	" X													1 10				
					1700		4300								770				
															67 70				

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

J. Kulemanukuli 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
	<u>Opihali + Kolo</u>						3500								15.00				
	<u>J. J. Kowertt</u> and <u>Meola S.</u>	57 Ek. <u>awa i Nolo, Opihali + Ohina</u> 2300 hale, 225 244 52 52 52 52 hale, 225 244 52 52 52 52 mala maian 10 50 50 50 hale, 30 30 30 30 hale, 30 30 30 30													3.65				
	<u>J. Namuo</u>	hale, laau 200 150 200 mala kalo 2 hek. mit. 80													5.50			31	Mamui
	<u>Naxanelua</u>	hale, laau 350 140 20 20 hale, 50 25													2.40				
	<u>Kahete</u>	hale, 50 25													2.80				Maipio
	<u>Kalalauwale</u>	hale, laau hale, 100 50 40 30 30 30 hale, 100 50 40 30 30 30 hale, 100 50 40 30 30 30		200											7.70				
	<u>Ku</u>	hale, laau + ara 1000 3 hek. 15 20													8.45				
	<u>Mahoe J.</u>	3 Ek. <u>aina Opihali</u> 800			800										8.00				Maipio
	<u>Maraed</u>	hale, 100 100 50 50 50 50 hale, 50 50 50 50 50 50													1.90				
	<u>C. J. Aiichi</u>	12 Ek. <u>ara</u> 1200													12.00				Honolulu
	<u>Alana Aluichi</u>	hale, 200 150 30 70 70 hale, 100 50 50 50 50 50													6.60				
	<u>Alana Teoichi</u>	hale, 1300 100 15 50 hale, 100 50 50 50 50 50													11.85				
	<u>Aetio</u>	hale, 150 150 70 70 hale, 100 50 50 50 50 50													11.25				
		hale, 50 50 15 14 hale, 100 50 50 50 50 50													12.05				
					1300	200	7840								120.00				

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

J. Kahelewaikuli Collector.

NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Advt-ages.	POLL.	ROAD.	School.	Carts and Drays.	DOG.	No. of Tag.	Total Amount of Taxes	REMARKS.
			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	
<u>Opikali + Kolo.</u> <u>Kuana</u>	57 B	2 Eka Kolo, ²⁰⁰ 2 Eka. ¹⁰⁰ Kolo	300											
		8 Kolo, ⁵⁵ 1 Sid ²⁵	80		80						2.20	154-5	3 00	
<u>Ainag. ch.</u>	65 B	anna; Kolo ⁶⁰⁰ 5 Eka ¹⁰ + Kolo.	610		310								3 10	
<u>Apd</u>	138 B	8 Eka anna	1000		700								7 00	
<u>Puhi</u>	196 A										1.10	78	1 10	
<u>Kolo + Kukulupad.</u> <u>Morse Hw.</u>	69 A	ai ma; Kukulupad 322 Eka.	800											
		Kulu, pitka o Kukulupad												
		hale laau	120											
		¹²⁰ 4 1/2 " 5 Kolo. ²⁵ 2 1/2 pi. ⁴⁰ 4 pi. ⁴⁰ ubi pi.	225	620	225						1.10	34	9 55	
<u>David.</u>	78 A	¹⁵⁰ 6 1/2 " 5 Kolo. ⁵⁰ 7 1/2 " 1/2. ⁵⁰ 30. ²⁵ 30. ³⁰ 30	325		35						1.10	40	1 45	
<u>Uhai.</u>	74 A	hale 3 1/2 " 3 Kolo. " mi. " anna	325											
		ai ma; Hema Kolo 3 Eka.	125	125	25						1.10	35	2 60	
			745		1375						6.60		27 80	

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

J. K. 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 Drays.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	RE M.
	<u>Kukuiopae Maitaka</u>		\$	\$	\$	\$	\$												
✓	Kuila	1/2 lot 30 x 9 - Helemaama	274	China															
	1 opana 20.	110' x 60' lot 1/2 lot 1/2 lot 1/2 lot 1/2 lot	187																
		167 1/2 lot	705	350			130								6.00				
		Old maoli lot ball					262								4.80				
✓	Samuel Hookans	X													2.20				
✓	Habauli	Hookans													2.20				
✓	Lumdaire	aim. i Maikaka 200 Eka	500		500										1.10				
✓	Mikala Kaiare	See Pag. 13													5.00	3941			Handwritten
✓	Kiama	X													1.10				
					500		262								13.10				

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

J. Kaalemanulu 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>Kukuiofa & Maikakaua</u>														
	<u>Kaula</u>	116 a	at 77. hord. 30 x 9. Ololema ana 270 ⁵⁰ 1 1/2 " 4 " 16 x 16 " 1/2 Ek. Kato " 1/2 Ek. ipaw 187 ⁶⁰ ⁵⁰ ²⁷ Dala maali " 1/2 lala hali ⁵ 105			262						2.20	64-5	4 80	
	<u>Samuel. Hoodland</u>	75 a										2.20	36-7	2 20	
	<u>Kalauli</u>	77 a										1.10	39	1 10	
	<u>Lumaauw</u>	79 a	aima: 77 at Kalluu, 230 ac. 500	500										5 00	
	<u>Miskala Havauw</u> See Page 15														
				500		262						500		13 12	

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

J. O. A. Lemahieu 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.	
													\$	\$		
<u>Kaohu + Alad.</u>			\$	\$	\$	\$	\$	\$	\$	\$	\$					
Kanakaokai	81 a	3 ap. Mol. i Kaohu + Kakaiaipad	365													
		3 1/2 " 1 ak. Mala + 3 1/2 ak. 2 p. p. a	216	65	216						1 10	22	23	91		
Est. of Pahua	77 a	3 ap. a. in. i Kaohu, 2 2/4 ak.	800	800										8	00	
Komaka	28 B											1 10	132	1	10	
Elepoti m	85 a	Kakua a 6 ak	350	50											50	
Simona	82 a											1 10	23	1	10	
Est. of Kaopua	26 B	a. in. i Kaohu IV	1500	1500										15	00	
Kamaka J. S. W.	53 a	a. in. i Akua 1 + 2, 190 ak.	600													
		2 1/2 " 1 1/2 ak.	65	300	65									3	65	
Kahupu	90 a													2	20	
Hula Porua	84 a													1	10	
Kahupu m.																
															a. l. i. l. o. a. n. a. h. a. a.	
			2701		281					1060				3056		

List of Tax payers for 1889 in the District of Honolulu, Island of Hawaii

J. Coleman, 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.	REMAI
<u>Maunouit Pahohoe.</u>																		
Kalaalheana	X 5 bipi ⁵⁰	50				50								50				
J. J. Johnson	X 2 " ²⁰	20				20								20				
Paaluhii	X aini: Pahohoe	200		200										2 00				Honolulu.
"Fu'aina o Pahohoe."	X 380 Ek. ain.	700		700										7 00				
Kaaimaimai	Kal. 2 Eka																	
Keamini	X " i Pahohoe 3 Eka	300		300										3 00				Kau.
Kaapukii														2 20				
Lapauwila.	X aini: Honolulu 6568 Eka	3600		3600											6568	7713		
	14 Eka kin 900 =																	
	750 200 20 20 990																	
	3 hal. laau 8 1/2 " 1 Sip. w. 4 Eka																	
	30 100 800			3200		1620					220			50 40				
	mi. k. " kato Hal. ain. i Maunouit 930													75				
Kaitaina	X 4 li. hoki. 3 Eka. upeka + 7 Eka	400				100					110			2 20				
Keaiala	X 5 li. bipi. 2 Eka. 170 40 410	410				100					110			20 10				
T. C. Achi.	X Kal.	150		150										1 50				Honolulu.
Matai	X Kal. ma Pahohoe	350																
No. o Kureia	X 20 25 50			50		50								3 20				Maunouit.
J. W. Kuaimotu	X 5 bipi. 60 8 bipi. a E. m. Jones 4 1/2 1080																	
	2 1/2 li. ahu 4 li. o E. m. Jones	520																
	2 hoki. 4 Eka.	120																
	Pa + hale. aini. Pahohoe 2 Eka.	400																
	Haleili	600																
	hoki. o Alae. Maunouit. Kape 180																	
	n. o Maunouit. kato hale	145				20 00					110			37 45				
				66 00		368 50					990			112 75				

List of Tax Payers for 1899 in the District of *S. Kona*, Island of *Hawaii*

J. Oalemakul 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>Maunauia Pahohoe</i>			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$		
<i>Kalauikuanā</i>	190 A	5 ⁵⁰ bipi	50		50									50	
<i>J. D. Johnson</i>	191 A	2 ²⁰ bipi	20		20									20	
<i>Paalukū</i>	56 B	aiua i Pahohoe	200	200										200	
<i>Hui'ainā i Pahohoe</i>	53 B	350 ²⁰ 210 ²⁰ aiua		740										740	
<i>Kearani</i>	183 A	Kel. i Pahohoe 3 ²⁰ Kel.	300	300										300	
<i>Kaupūiki</i>	58 B											220	156-7	220	
<i>Lapaunihā</i>	54 B	aiua i Hanaleiwa 65 ²⁰ 68 ²⁰ Kel.	3200												
		3 ⁷⁵ hal. laua 8 ²⁰ 1 ²⁰ bipi 4 ²⁰ Kel.	990												
		mi. laka Kel. aiua i Maunauia	930	3200	1620							220	154-1	5940	
<i>Kaikaiana</i>	55 B	4 ²⁰ 1 ⁵⁰ 1 ¹⁰ Kel. i Upeia 1 ¹³ Kel.	400		100								220	152-3	320
<i>Kalesaka</i>	67 A	5 ²⁰ li bipi 2 ²⁰ Kel. i Upeia 2 ¹⁰ Kel.	400		100								110	28	210
<i>M. O. Ahoi</i>	60 B	Kaleana	150	150										150	
<i>Makani</i>	149 B	" Pahohoe	350	50										50	Alua .05 { Kookuni i Ka Aha 42.70 Kama.
<i>J. M. Kaaimoku</i>	19 B	100 ⁷⁰ bipi 100 ⁸⁰ bipi 4 ³⁰⁰ Kel. i Upeia 4 ¹⁰⁰ Kel.	1080												
		21 ⁴⁰ li aiua i Upeia 2 ¹⁰⁰ Kel. i Upeia	520												
		2 ¹⁰⁰ Kel. i Upeia 4 ²⁰ Kel.	120												
		Pauhale aiua i Pahohoe 160 ¹⁰⁰⁰ Kel.	1400												
		Halei	600												
		ho. o alua, Maunauia 180 ⁷⁰ Kel.	180												
		ho. o Maunauia 145 ⁴⁵ Kel.	145	2000	1745									3745	
				6640	3635							770		11915	Alua .05

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

J. Kulemaku 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 M.
	<i>Maundouii Pahohoe</i>		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$				
✓	<i>Antons Cuell & Co.</i>	<i>40 b'pi⁶⁰⁰ 184 b'pi¹⁴⁷⁰ 57²⁰ 21420 hal⁵⁰ h'hal¹⁶⁰</i>					<i>23 00</i>								<i>26 30</i>				
✓	<i>Kelimahiai.</i>	<i>Kali Pahohoe 2 7/8 Eka</i>	<i>2 25</i>																<i>6015</i>
		<i>" " 2 9/10 "</i>	<i>2 25</i>		<i>4.50</i>	<i>1.50</i>	<i>N. Kona.</i>								<i>4 50</i>				<i>6012</i>
✓	<i>Mahineaukai</i>	<i>19 1/2 "</i>			<i>179</i>	<i>179</i>	<i>179</i>								<i>1 90</i>				<i>Mahohonei</i>
✓	<i>Kinikini (oh)</i>	<i>noho i awana awa i ka maika Kani</i>										<i>1 10</i>							
✓	<i>Apeni ch</i>	<i>Amo 6 Eka awa⁶⁰⁰</i>					<i>3 00</i>					<i>1 10</i>			<i>4 10</i>				
✓	<i>Apa</i>	<i>" " 1000</i>					<i>7 00</i>								<i>7 00</i>				
					<i>15 0</i>		<i>24 72</i>					<i>3 30</i>			<i>29 72</i>				

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

J. Vakemakuli 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>Maunawili + Pahohod.</u>			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	
<u>Antons Cuellods.</u>	200	40 ⁶⁰ 61 ²⁴ 18 ⁵⁰ 46 ²⁰ 1/2 ²⁰ " 21 ¹⁰ " 41 ¹⁰ 11 ¹⁰ 1/2	2142											
		hale 170 ¹⁰ " hale 170 ¹⁰ " hale 170 ¹⁰ " hale 170 ¹⁰ "	160		2130.2						30	120	26.32	
<u>Aehimahi'ai</u>	189	5 ¹⁰ Hal. 1 Pahohod II, 2 1/2 ¹⁰ 20 ¹⁰	225											
		" " 2 1/2 ¹⁰ "	225	150									1.50	
<u>Hahinankai</u>														<u>Hokoais ma ka maunawili</u>
			150		2130.2						30	120	27.82	

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

J. S. O'Brien 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.
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<u>Honoheua + Maiea.</u>															
<u>Lohelehe</u>	1	61 ⁰ aimarhale i Honoheua.	350	50											50
<u>Kawaiwawai</u>	1	121 ⁰ i Hulei ma - 2 Eka	350	50											50
<u>Kama</u>															akui loa, na ka ali.
<u>Kona ich.</u>	✓	134 ⁰ 10 Eka ¹⁰⁰⁰ amal	1000		1000									10	00
<u>Amal "</u>	✓	133 ⁰ 12 ⁰ Eka " 1/2 Eka ⁵⁰ ⁷⁰ Wala " 2 1/2 "	1020		1020						110	171		11	80
<u>Aianal "</u>	✓	31 ⁰ 13 ⁰ Hulei 2 Eka	300												
		4 Eka ⁴⁰⁰ amal ⁵⁰ i ²⁰ Hulei ²⁰ i ³⁰ Hulei	470												
		⁵⁰ hulei	50	300	220									5	20
<u>Kapala</u>	✓	83 ⁰ 21 ⁰ Hulei i Honoheua 8 Eka.	350	50											50
<u>Pawaheua</u>	✓	30 ⁰ 3 ⁰ aima i Honoheua	500												
		2 1/2 ⁰ Hulei. 6 ipi "	75	200	75									2	75
<u>Mitaka Kawaiw.</u>	✓	73 ⁰ 21 ⁰ aima i Honoheua 14 Eka.	700	400										4	00
<u>Kehiwaheua</u>	✓	29 ⁰ 13 ⁰ Pa + hulei	445												
		⁵⁰ 2 1/2 ⁰ + ⁵ Hulei	55	145	55									2	00
<u>J. H. Kakaia</u>	✓	64 ⁰ 20 ⁰ aima. Hulei. 6 Eka.	500	500										5	00
<u>Sam. Kakaia</u>	✓	70 ⁰ 13 ⁰ aima 400 Eka.	2000												
		³⁰⁰ ¹⁰⁰ Hulei i aima Hulei 114 Eka. Hulei Honoheua 400	400												
		Hulei Kapala i Hulei 2 1/2 ⁰ ³⁰⁰ ¹⁰⁰	100												
		Hulei Honoheua	500												
		²⁰⁰ ³⁰ ²⁰ ⁵⁰ ¹⁰⁰ 5 1/2 ⁰ Hulei " 2 1/2 ⁰ ³⁰⁰ ¹⁰⁰ Hulei	400	3000	100		1		2		220	108-5		36	20
<u>J. E. Kakaia</u>	✓	14 ⁰						1	2	2	330	117-5		8	30
			4695		2470		2	2	4		660			86	25

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

P. Kaalemakua 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 M
2	<u>Honolulu + Maiea.</u> C. W. S. Kaeo	13 0 maiea 400 EKA Maiea 40 50 140 lahoh. 2 lio 140 bipi	600 400		930 1300		200						110		10 40 16 10				Marapo.
2	P. Galea no S. Molale	13 0 maiea Kul. i maiea 4 EKA 2 lio 35 " mahoto-e au 15	600 100		400 800		50								4 50 8 50				
2	Puhipau.	3 aha. Kul. pa + hale 50 50 20 hoh. 2 lio 4 ket.	300 100		400		120						110		2 30 5 20				
2	Kikimo Kalahiki	X											110						
2	<u>Kalahiki.</u>	X																	
2	Kaai	3 Kul. aina	400		100										3 20				
2	Wahakoele	X											110		1 10				
2	Lui Kama Kookina	Yai i iai. Ka ilio a Jona			ilio hou										1 10			49	
2	Kaomiloa	X													1 10				
2	Moa	12 Kul. ain. hoh. 4 ket. 40 EKA 50 Kofe 50	200				40	make ilio					110		2 60 2 20				
2	<u>Paelemakua</u>	X						make ilio.					110		1 10 2 20				
2	Pole	12 Kul. i Kalahiki	150		150 250										2 50				Honolulu
2	Kaimoia	12 " " " 50 " 50	100		100										1 00				
2	Maihoi	Yaina, pa + hale, ma + upena	400		100		100								2 00				
					3050		510						1100		46 60				

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

J. Kaebmawalu Collector.

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		REMARKS.	
													\$	\$		
<u>Honokawa + Maiea.</u>																
C. M. P. Kaes	✓	51 B 1/3 Maiea	1000													
		Par-hale	600													
		1/4 ⁴⁰ Hale 1/2 ¹⁰⁰ 1/6 ⁶⁰ bipi	200	1300	210							110	148	16	10	
P. Palea no S. Molale	✓	6 B 1/3 Maiea	1000													
		Kul. Maiea 4 Eka	100													
		2 1/2 ³⁵ + 7/8 ¹⁵ hohohohema ead	50	800	50										8	50
<u>Puhiaun</u>	✓	22 B 3/8 ap. Kul.	600													
		pa + hale	100													
		50 ⁵⁰ 2 1/2 ⁵⁰ 4 ²⁰ Kell.	120	400	120										5	20
<u>Kalahiki</u>																
Kaai	✓	24 B 3 Kul. ainal	400	100											2	20
Mahatoude	✓	23 B													1	10
Luis Kama	✓	48 B													1	10
Hawiwilow	✓	33 B													1	10
Moo	✓	64 a 2 Kul. ainal	200													
		haki ⁵⁰ 4 ⁴⁰ Kell. Eka 10 ⁵⁰ fad	140		40										2	60
Pakemauma	✓	8 B													2	20
Polems	✓	71 a 2 Kul. i Kalahiki	250	250											2	50
Kiainosul	✓	65 a 2 Kul. i Kalahiki	100	100											1	00
Hailohi	✓	68 a ain ³⁰⁰ pa + hale ¹⁰⁰ Maiea + upena ⁵⁰	400	100	100										1	00
				3050	510							1100			46	60

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

J. Kaalemanu 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.	R E
	<u>Kalahiti</u>																		
	C. C. Bishop.	Maikani <u>Honoumou</u>	500		500										5 00				S. H. Man
	George O. Buckley	Maikani <u>ahp. o Kalahiti</u>	8000		8000										80 00				S. S. Lima
	J. K. Kahale & Co	Maikani <u>Kape</u>	244		274										274				
	S. J. Naahielua	X see page 42										11							
	John Kauw	<u>Hookeka</u> 2 Ap. Dit. <u>Kahuna</u> <u>ap. eae</u>	310		10		180								1 90				
	Kemi Kawaka	X "										110			1 00				
	J. K. Kainuwa	<u>Hookeka</u> 160	75												75				
	<u>Samsona</u> <u>Maiau</u>	X <u>Ripi</u> <u>wai</u> 120, <u>ok</u> <u>Hoki</u> <u>Hale</u> 100	405				105								1 05				
	<u>Hooheka</u> & <u>Healia</u>	X "																	
	<u>Hanamahele</u>	X <u>Ma</u> <u>mea</u> <u>ulu</u> <u>mea</u> <u>ead</u>	100				25					110			1 35				
	<u>Alapai</u>	X <u>Kal</u> & <u>hale</u>	440				10								1 50				
	S. N. Kaure	X <u>Ma</u> & <u>hale</u>	600				190								4 70				
	<u>Poli</u>	X <u>Kal</u> & <u>hale</u>	400				50					110			3 60				
	<u>Kahalepouli</u>	X <u>hale</u> & <u>mea</u> <u>ead</u> 2 <u>li</u> 50"	350		50										1 50				
	Daniel. Teareharaai	X <u>hale</u> <u>hale</u> <u>hale</u> 2 <u>hale</u> 3 <u>hale</u> <u>mea</u> <u>ead</u>	58	475			55								4 75				
	C. Maope	X <u>Kal</u> & <u>hale</u>	700				10								4 10				
			10		400														
					4190		890					220			53 00				

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

J. Oakenwald 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.
<u>Kalahiki</u>														
O. R. Bishop	45 B	Kuleana; Honoumou	500	500									5 00	
George C. Backley	185 d	ahp. o Kalahiki Kuleana Kupa	2500 200	2700									27 00	
/														
<u>Hoolana & Kealia</u>														
Hanawahine	63 a	11 1/2 " 2 1/2 Kele. " 50 50 mub.	100											
		700 mea ulu, mea 100	225		25						10	30	1 35	
Hapai	5 B	2 Kud. + hale	440											
		2 Kele.	10	140	10								1 50	
S. H. Howard	59 a	Pu + hale	600											
		4 1/2 " 4 Kele. haki. " 100 " 200	240	390	240							10	26	6 50
Poli	50 a	Kud. + hale	400											
		2 1/2 " 3 bi pi	50	190	50								1 50	
Kahalepouli	89 B	hale + ma mea curd	350	50									50	
Daniel. Steinhilber	114 a	hale, 100 75 100 15 10 3 1/2, 2, 3 Kele. mea	800											
		700 mea ulu w/ paul	55		555								5 55	
C. Koope	46 B	Kud. + Hale	700											
		2 Kele. 10	10	490	10								4 10	
			4190		890						220		58 00	

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

J. Kaulemakulu 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.		
Anna Ah Hortema + Kealia Keaulahao	Lease coffee plantation 432	\$ 132	\$	\$	\$	\$								1 32	0			Kealia me. R. P. 15.		
	Kul. + hale	600																		
	2 li ⁵ 3 kek ¹⁵ 2 bi ³⁰	95		309	95							330		7 25						
D. H. Mahinu.	pa + hale	2000																	6637	
	pa aina maki	200																	5708	
	Kul. i Kauhako	100																	5320	
	2 ap. ain i Kalaohiki	200																	2258	
	aina maki i Kauhako	2000																	3352	
	pa. aina maki " + nahale	1000																	3347	
	pa. aina i Kauhako	100																		
	7 ³⁰ 2 ²⁰ 5 ⁵⁰ 4 ⁴⁰ 1 ¹⁰⁰ halo " 6 kek " 80 bi ³⁰⁰ " 11 ain i K.	1890																		
	1 Ek. Kalo " 100 200 300 30 Kofe uhi " la Kah. miki.	530																		
	na maimai " 100	100																		
na maimai " 100	100																			
na maimai " 100	100																			
D. W. Waha.	aina maki " Kealia " Hortema	350		5959		2320						110		83 80	3347					
	aina i Kealia " 2 ¹⁰⁰ 1 ¹⁰⁰ Kalo	166																	4960	
	aina Kofe + alan i Kealia " 2	100																	7427	
	pa hale i Kealia " 2	35																	10335	
	" " i Hortema	155																		
	2 hale " "		620																	
	10 bi ¹³⁰ 4 kek ²⁰ 2 li ⁶⁰ " la ka hal. 60	270																		
na mea maki " gula " Cofe. uhi. 20 300	320			456	630	270						440		18 16						
Mahinewa																				
				6706	630	2705								110 31						

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

J. Kaemahu 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>Hoolana & Kealia.</u>																
<u>Ke Kaulahau</u>	✓ 62 a	Kul. + Hale	600													
		2 1/2 " 3. Kek. 2 1/2 ipi	75	300	75						300	27-89		7 25		
<u>D. H. Mahina.</u>	✓ 40 b	pa + hale	2000													
		pa aina mahi	200													
		Kul. i Kaubaho	100													
		2 ap. ain. i Mahahiki	200													
		aina mahi i Kaubaho	2000													
		pa ain. mahi i Kaubaho + mahale	1000													
		" " " "	100													
		10 1/2 " 5-Keke, 80 b ip. 100 " ma ma i K.	1870													
		1 1/2 ad. Hale " Kopu ulu " lakota mik.	530													
		ma ma i K. ad	100													
		ma ma i K. + ma mea gula	100													
		aina Kua i Kealoha i Hoolana	350	5750	2020						110	141		83 80		
<u>P. M. Maki.</u>	✓ 97 a	aina i Kealia II (aina Kua)	166													
		aina Kopu + alani i Kealia II	100													
		pa hale i Kealia II	35													
		" " Hoalema	155													
		2 Hale I.														
		10 b ip. 4 kek. 2 1/2 " lakota Hale	270													
		ma mea ma i K. + gula, Kopu ulu	320	456	630	290					4 40	45-9-1887		18 16		
<u>Nahinehua</u>	✓ 148 b													1 10		
														990		
														110 31		

List of Tax Payers for 1889 in the District of *Waipahoehoe*, Island of *Hawaii*

J. Kaekemahu 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.	Carr-ages.	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>Mrs. C. K. Amalu</i> <i>Hookena + Kealia.</i>	<i>X Ana + Pa hale 5-50 Pa hale 850</i>	<i>\$1100</i>		<i>\$ 800</i>										<i>8 70</i>				
<i>M. Neomau.</i>	<i>X Pa hale + 2 aina mahi</i>	<i>650</i>												<i>6 20</i>				
	<i>2 bipi 2 kei meaulu 50</i>			<i>350</i>		<i>50</i>						<i>2 20</i>	<i>2</i>	<i>78</i>				
<i>S. Kailihina</i>	<i>X Kul. i Hookena 1 Ek.</i>	<i>100</i>																<i>5223</i>
	<i>" " 2 "</i>	<i>100</i>																<i>7297</i>
	<i>Pa hale 150 90 2 bipi 10 40 20 20 315</i>			<i>200</i>		<i>15</i>					<i>1 10</i>			<i>3 25</i>				
<i>G. T. Maiau</i>	<i>X Pa hale</i>	<i>700</i>																
	<i>5 Kul.</i>	<i>500</i>																
	<i>100 75 25 10 bipi 31/10 " Pa hale + Pa hale 200</i>			<i>900</i>		<i>200</i>					<i>1 10</i>			<i>12 10</i>				
<i>D. T. Kanui</i>	<i>X aina i Oloa + Kul + Pa hale</i>	<i>1000</i>																
	<i>Kul. Hookena</i>	<i>140</i>																
	<i>Pa hale 2 kei 60</i>			<i>840</i>		<i>60</i>					<i>1 10</i>			<i>10 10</i>				
<i>J. K. R. Amalu</i>	<i>X Pa hale ma Hookena ia Kul. i Maiau 300</i>		<i>700</i>			<i>510</i>								<i>5 10</i>				
	<i>3 1/10 " 2 kei 20 20 80 20 100 100 500 200 810</i>			<i>300</i>		<i>700</i>								<i>12 00</i>				<i>Hookena Maiau</i>
<i>Man Chung Kee.</i>	<i>X Pa hale ma Kalepa</i>	<i>1500</i>																
	<i>Pa hale ma Kalepa 1500</i>																	
	<i>Dala maoli 100</i>																	
	<i>2 1/10 " 50</i>																	
	<i>hookena maoli 100</i>					<i>1350</i>								<i>13 50</i>				
<i>J. Mahina Jr.</i>	<i>Pa hale</i>	<i>500</i>																
<i>Pilewa at al. avoo Nipe</i>	<i>X Kul. i Hookena</i>	<i>100</i>																
	<i>aina i Kaubato</i>	<i>200</i>																
	<i>Pa hale i Hookena 900</i>																	
	<i>130 50 10 13 bipi 31/10 2 kei 190</i>			<i>500</i>		<i>1090</i>					<i>1 10</i>			<i>12 00</i>				
<i>See id Nawau Page 30</i>				<i>3090</i>		<i>700</i>						<i>550</i>		<i>73 05</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.	REMARKS.
<u>Hoolana + Kealia</u>		\$	\$	\$	\$	\$								\$				
Lilikoi	Xkul + hale.	375		75							1	10		1 85				
Halepuna	Xkeana	100		100										1 00				S. K. Kauri
S. K. Kauri	Xap. kul. ia J.N. Kahina	150		150										2 00				D. H. Kahina
Pitaka	Xkeana	100		100										1 00				
Apela T.	Xhal. paau + 510' x 8' bipi 80	500				200								7 50				Kumukulea
Mapunamai	Xraa + upena 30' x 30' 3/4	145												2 05				
	Xraa hool. o Kealia	200												1 30				
	" " J.D. Johnson	160		60										18 00				Mapunamai
Liliuokalani	Xahp. o Kealia	1800		1800										5 00				J. K. Kauri
Kahalemaitea	Xaina + hale o Kealia	500		500										3 00				M. Apela
R. Matkahalupa	Xpa + hale	300		300										19 0				
Pilipo Haae	Xapam. kul. + hale.	900												2 20				
	6' x 15' 6' x 10' bipi	190		600		190								2 20				
Hulumaimata	Xbipi. 1/2' x 2' h. + maauae	350				50								1 40				
Kahalemaitea														11 50				
William. Hose	Xaina + Kealeoli 364' x 10' 1/2' x 10'	800	50	800		78								7 75				
	Xbipi. 38' x 16' 1/2' x 11' 1/2' x 11' 1/2'				50													
Kekealo	Xpa + hale.	250												2 10				
	Kul.	100												1 10				
	3/4' 50'	50		50		50								1 10				
D. Kahumata Kalua														15 00				
Shi' O. Hoolana	Xkaiwai Kalua	1500		1500		400								7 00				Amdy.
														42 25				
						50								20 75				
														9 90				
														73 40				

10. Hoolana
11. Hoolana
12. Hoolana
13. Hoolana
14. Hoolana
15. Hoolana
16. Hoolana
17. Hoolana
18. Hoolana
19. Hoolana
20. Hoolana

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

J. O. Ackema 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>Hoodland + Kealia.</u>														
<u>Lilikoi</u>	3 B	Kuleana + Hale	375	75							1 10		1 85	
<u>Halepuna</u>	16 "	Kuleana.	1 00	1 00									1 00	
<u>S. Kekukahi</u>	43 B	2 upana Kuleana	2 00	2 00									2 00	
<u>Pilako</u>														clothes and wa hewa ka helu ia ana.
<u>Apela M.</u>	35 B	^{2 1/2} hale ^{2 1/2} 5 1/2 " 2 1/2 " 8 bipi	5 00		2 00						1 10	136	3 10	
<u>Kapunaawai.</u>	38 B	mau + upena " 3 1/2 " 1 1/2	7 00											
		1000 hoot. " Kealia	2 00											
		" " J. D. Johnson	1 60		1 30								1 30	
<u>Liliuokalani</u>	37 B	ahpi. " Kealia	18 00	18 00									18 00	
<u>Kahalemaihua</u>	88 B	ain + hale " Kealia	5 00	5 00									5 00	
<u>R. Matahalupia</u>	34 B	pa + hale	3 00	3 00									3 00	
<u>Pilip Haad</u>	39 B	3 upana. Kule. + hale	9 00											
		6 1/2 " 6 1/2 " 1 bipi	1 90	6 00	1 90						2 20	137-8	10 10	
<u>Kekuwaimaka.</u>	112 B	6 1/2 " 1 1/2 " 2 1/2 " + maewad	35 00		5 00						2 20	12-3	2 70	
<u>Kabakuba</u>														stock ka ala, ake ilio.
<u>William. Hoek.</u>	14 B	ain i Kuleana + 304 1/2	8 00											
		3 1/2 " 38 bipi 380	4 55	5 00	4 55						1 10	117	11 15	
<u>Kekualo</u>	88 B	pa + hale	2 50											
		Kuleana	1 00											
		3 1/2 "	50	50	50								1 00	
<u>W. Kahumoku.</u>	112 B										1 10	61	1 10	
<u>Hui Opioio + Hoodland</u>	86 B	Maiwai Kuleana	1 000		1 000								1 000	
			4 125	50	2 975						880		7 130	

M. A. K. 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
<i>Hulei, Kahana</i>	<i>Kuliana iloko o Ka. n. Kahana</i>	700		500										5 00				
<i>Hookeka + Kealia</i>														11 00				
<i>Est. of Kahana</i>	<i>Kaina; Kaubato</i>	1100		1100										12 12				<i>Mere</i>
<i>Est. of Kahana</i>	" " "	200		200										2 00				
<i>Kamiti</i>	<i>Kali; Hookeka</i>	200		200										2 00				<i>D.H. Co</i>
<i>Est. of Hanapau</i>	" " "	200		200										2 00				
<i>Mary Kekea</i>	<i>H'o Kaito; Kealia</i>	300		300										3 00				<i>Kanui</i>
<i>Est. of Kaapana</i>	<i>Kealia</i>	400		400										4 00				
<i>Kahoolilani</i>	<i>H'o Kaito; Kealia</i>	105		400	105									5 05				
<i>Kahalanui</i>	<i>Kealia</i>	200		200										2 00				
<i>Unea</i>	<i>Kealia</i>	50		500	50									5 50				<i>Mau</i>
<i>Amaka</i>	<i>Kealia + Hale + Kealia</i>	700		600	100									8 50				<i>S. Lopez</i>
<i>Wihio</i>	<i>Kealia</i>	200		200										2 20				
<i>Keakiamoku</i>	<i>Kealia</i>	200		200										2 50				
<i>Chymokamui</i>	<i>Kealia</i>	50		200	50									2 50				
<i>Kapela</i>	<i>Kealia o Kapela</i>	400		100										1 00				
<i>J. K. Kananoe</i>	<i>Kealia o Kapela</i>	400		100										2 10				
<i>Guahi</i>	<i>Kealia o Kapela</i>	400		100										2 10				
<i>Kopa</i>	<i>Kealia o Kapela</i>	400		100										2 10				
<i>Hanoano</i>	<i>Kealia</i>													2 40				
<i>Goobos</i>	<i>Kealia</i>													1 10				
<i>Chas Hooper</i>	<i>Kealia</i>	350	350	350	350									9 59	3051			
				4350	350	729								15 29				

See page 26

See page 36

max \$6

D.H. Co

Kanui

Mau

S. Lopez

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

J. N. Aulani 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.
<u>Hookend + Kealia</u>			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	
East of Kakeana.	✓ 47 B	aina i Kauhako 1100	1100									110 144	12 10	
" " Kakeana	✓ 61 d	" " 200	200										2 00	
Kamisti ^{on}	✓ 74 B	Kuleana i Hookend 200	200										2 00	
Est. of Kainapau.														awhi Est. o Kainapau, wa hewa keia keia and.
Mary Katera	✓ 73 B	Ali i Kaiti i Kealia 300	300										3 00	
Est of Kapauna														ua na ka mairai in P. Maki la. See Page 26.
Kahoolimoku	✓ 60 d	Kuleana i Kealia 200	200										20 00	Kemo haku Keia, oia na ka mairai in Kahalaimoku, Page 20. na Kahalaimoku Keia hoakaka.
Kahalawiliwa.														
Amasa ^{on}	✓ 90 B	3 Kul. + hale 4 bipi 3lio hale ⁷⁰⁰ 185	600		185								7 85	
Kiro	✓ 12 B											2 20 14-5	2 20	
Keahiamoku.														awhi mairai, ua mahaloia keia oia naa puni.
Kapela ^{on}	✓ 94 d	Kuleana 400	400	100									1 00	
J. N. Kawano.	✓ 100 d	hale 3lio 3 Kaka. 400	400		100							110 52	2 10	
Iwahi	✓ 4 B	4lio na Kaka, + c. 400	400		100							110 107	2 10	
Kopa.	✓ 77 B	3lio 3 Kaka, 3 bipi, naa, meach 400	400		100								1 00	
Hanoana.	✓ 38 B											2 20 138-4	2 20	
Hoopa.	✓ 9 B											110 112	1 10	
Chal. Hoopa.	✓ 18 "	ain + hale 79 ² na c. 350	350											
		165 5 25 22 manu paid 13 bipi 1 Kaka. Pa. North. Maki. Hoopa. 387	350	350	37							2 20 122-3	9 57	
			3050	350	524							1100	50 24	

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

Kaulemaku 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.	DOB.	No. of Tag.	Carts and Drays.	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	RE M
	<u>Kaulemaku + Kilaue</u>	Kilauea m. Kona Kul o nika R.F. 30 ⁶⁵ 40 ⁴⁵ 42 ¹¹ 42 ¹¹	\$ 250	ashe auhan															
1	Simeona	Kale + meaulu 400					100					110			2 10				
2	Kalei	" maupenama meaulu 400					100								1 00				
3	Keohokii	Kale meaulu hot. 1/2 2 ket. 300 mitimeaulu 400					100								1 00				
4	Kahulanui	Kul. i Hamolea 400													1 50				
5	J. Ahu.	2/10 ²⁷ ket. 5 ⁵ Kalei maupenama ket. 53 ⁵⁰			100		55					110			1 55				
6	Hamu	Kale maupenama ket. 550					250								2 50				
7	Kuilipule	Kimi Alit. 50 eta 1300 hal. launli 20 ²⁵ 30 ⁵⁰ maupenama 295	1300		1000		295					110			14 05				
8	Geo. H. Barids	Kama i Kilaue 1200	1200		1200										12 00				J. Ahu.
9	Kamaama	Aohu'ia 110										110			1 10				
10	Himitini ch.	Amama un pua Mammauni 110										110			1 10				
11	Halana	Honamaux 110										110			1 10				
12	Maraea	110										220			2 20				
13	Aho ch.	110										110			1 10				
14	P. Manunu	X 110										110			1 10				
15	Kupa	X 220										220			2 20				
16	Kapamai	X 110										110			1 10				
17	Hokpii	Kale + Kul. 650 2/10 ⁵⁰ 2 ket. 30 ³⁰ imi ti 90	650		350		90								4 40				
18	Joane Halana	X Kama i Kilaue 400	400		400										1 00				
					2850		1490					1510			54 50				

List of Tax Payers for 1889 in the District of Waialeale, Island of Kauai.

J. Kaemakua 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 M
	<u>Kauleoli & Kiihae.</u>		\$	\$	\$	\$	\$												
			100												1 00				
✓	Kem'ama + Pololei		100																
✓	Kahimua + Pololei						100						110		2 10				
	<u>Keokea & Honaunau.</u>																		
✓	C. Thomson	Kali. Honaunau 27 th Nov E. C. A.	100		100										1 00	539.0			Kamea
✓	Kalihi Koa Kua	Kali. Honaunau	450		150										2 60				
		R.P. 3733. L.C. 29527. R.P. 3731. L.C. 29528	200																
✓	Wai'aleale	Kali. a Pumatani Honaunau Umea	200																
		R.P. 3736. L.C. 29528																	
		Kali. a Jiri Kua	400																
		400 5' 15"																	
		Valla. Kaitaki. Kaitaki. Upen	230		100		230								5 30				
					350		230						110		6 90				

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

J. Kaemenu 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>Kaulesli + Kūlā.</u>			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	
<u>Kesha + Honoumou.</u>														
<u>C. Thomson.</u>	✓ 161	<u>Kesha + Honoumou</u> ²⁰⁰ 27 ⁷⁰ / ¹⁰⁰ 100	1 00										1 00	
<u>Kahai</u>	✓ 96	" " <u>Honoumou</u> 450	1 50								1 10	1 80	2 60	
<u>Waialeale</u>	✓ 94	" " <u>Pumakani + Ureloa</u> 200												
		" " <u>Iri'ka</u> 200												
		<u>Uka Ka Haku Hal. Keli + Ufen</u> ²⁰⁰ 5 ¹⁵ 230	1 00		2 30								3 30	
			3 50		2 30						1 10		6 90	

J. Kaelinassua Assessor.

No.	C. R. 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.	R E
	C. R. Bishop	See Kaelinassua																	
	Keeleka + Homoumou																		
✓	Ke Kuera I	Kele. i Homoumou 2 1/2 Ekad 3 1/2 ²⁵ bipi ²⁰ m ⁷⁰ 3 ²⁵ 3 ³⁰ tek. m ³⁰ m ³⁰ hale laau ²⁰⁰ kato ³⁰ hal.	200			200	150								2 59	3275	1271		
✓	Aona (ch)	Xama 5 1/2 ¹⁵⁰ 2 tek. ¹⁰	250	160			110								1 10				
✓	Pala Kito Putiti	2 bipi m ¹⁴⁰ 2 bipi ²⁴⁰ m ³⁰ 2 ³⁰ tek. m ¹⁵ m ⁴⁰ Kele. na ma ⁵ n ⁵ u ¹⁵ p ¹⁵ u ⁴⁰ hal.		265			160								1 62				
	Jos. Kaeo	Kele. i Homoumou + 2 hale 350 65 35 200 30 700 Kaeo 3 1/2 ¹⁰⁰ tek. m ⁴⁵⁰ 2 1/2 bipi m ³⁰ m ³⁰ ma ³⁰⁰ n ¹⁰⁰ ai ⁴⁵⁰ K. Kala ⁴⁵⁰ hoot. u ⁴⁵⁰ Homoumou	450	680															
		hool. o Keleka ²⁵⁰	250		150		5830								59 80				
✓	Kaio	Kele. i Keleka 2 1/2 ⁵⁰ ma ⁵⁰ mea ⁵⁰ ulu hale laau ¹⁵⁰	100	100			50					2 20			2 70				
✓	William. Keka	Kele 3 tek. 2 bipi m ⁴⁰ m ⁴⁰ m ⁴⁰	350				90					2 20			3 10				
✓	Lopinson, or, Sun Sung.	18 Ekadawa	2300				2000								20 00				
✓	Kawaihoo	Xama. aima i Kala ¹⁵⁰ hiti	150		150										1 50				Keleka.
✓	J. K. Kaaihue	X										2 20			2 20				
✓	Baila	X										1 10			1 10				
					500		8233					240			91 73				

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

J. K. Kaemahu 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>Keotwa + Honoumou.</u>			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	
Keotwa I	91 B	Kul; Honoumou 2 7/8 Eked 3 1/2 ⁷⁵ 1 1/2 ³⁰ 7 1/2 ⁷⁰ 1/2 ²⁵ 1/2 ³⁰ bipi'ed Hon. milk hale ²⁰⁰ lauw ³⁰ + hale ³⁰	200 220 230	200	150								3 50	
Aona, Ch.	124 A	arral 5 1/2 ¹⁰ 2 ¹⁰ Meke	250 160		110								1 10	
Palakiko Pukiki	98 B	7 1/2 ¹⁴⁰ bipi' 1 1/2 ⁵⁰ 7 1/2 ⁷⁵ bipi' 3 1/2 ⁷⁵ hale ⁵ ma ⁵ ma ⁵ 2 ⁸ puat ⁶⁰ + hale ⁶⁰	265 78		43								43	
Joseph. Kees	140 B	Kul; Honoumou + 2 hale 700 ³³⁰ 100 ⁶⁵ 3 1/2 ³⁵ hale ²⁰⁰ 25 ³⁰ bipi' milk ma ³⁰⁰ ma ¹⁰⁰ Kalo ¹⁰⁰ Hon. + Honoumou ⁴⁵⁰	450 680 4700		5830								57 80	
Kais.	101 B	Kul; Keotwa 2 1/2 ⁵⁰ mea ⁵⁰ ulu hale ¹⁵⁰ laau	100 100 150	150	50							2 20 184-5	21 70	
William. Keotwa.	72 B	6 1/2 ⁵⁰ 3 ⁵⁰ Meke, 1 bipi'	350		50							2 20 189-170	20 70	
Lopinson, or, Sumbung.	88 A	18 Eked arral	2300		2000								20 00	
Karrakoa.	72 B	apand aimi Kakaikiki	150	150									1 50	
			500		8230						440		91 43	

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

Maunakula 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>Maunakula & Homouou.</u>																			
✓ Kahanamahi	X See page 40							1							1	10			
J.H. Wright	X " "	600													6	10			
✓ Kaapuni	X																		
✓ Kinohua	X																		
✓ Kalohiwa	X																		
<u>Maunakula & Maunaloa.</u>																			
✓ Pelio	X Pa + hale i Maunaloa	300																	
	hale i Maunaloa	150																	
	110 ²⁵ 2 hale ⁵⁰ 2 bips ¹⁵ 20 ²⁰	110		150		110									9	60			
✓ Maunaloa	X hale Maunaloa	425													1	25			
✓ Maunaloa	X hale Maunaloa	600		300											6	85			
✓ Maunaloa	X hale Maunaloa	900		400											4	85			
✓ Maunaloa	X hale Maunaloa	700		400											4	15			
				950		240									11	90			

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

J. K. Aulemasuku 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.
<u>Kihai & Honoumou.</u>			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	
<u>Kei, Kahaula & Napoona</u> <u>Pelis</u>	✓	124 a/p a + hale i Kei. Kei hale i Kei. Kei 1/2 ⁵⁰ a ²⁰ hale ¹⁵ + 2 ²⁰ hale ²⁰ i Kei.	300 150 110	150	110								2 60	
<u>Waihaikeal</u>	✓	182 a ⁴⁰ hale ²⁵ + Kope	425		125								1 25	
<u>Afigairu</u>	✓	118 a 3 apam. Hale i Kei	700	400									4 00	
<u>Kaiaki</u>	✓	123 a 2 hale + hale ⁵ i Kei	700	400	5								4 05	
			950		240								11 90	

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

J. Kaemakule 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.	REMA
<u>Kei, Mahauloa</u>	<u>Ma po o po.</u>																	
<u>Haili</u>	<u>4 Kuleana</u> <u>Kahue</u>	400		400	50									1 50				
<u>Kalua</u>	<u>4 1/2 25 10</u> <u>hal. 1/10 2 ket.</u>	435		435		135								1 35				
<u>Lisa</u>	<u>hal. & hale</u>	400		400										1 50				
<u>Mumulu</u>	<u>Kuleana</u> <u>Kalo & hale</u>	450		450										1 50				
	<u>130 20</u> <u>hal. 1/10</u>	150		150		150								3 50				
<u>Kanailu</u>	<u>2 Kul.</u>	400		400														
	<u>100 5</u> <u>4 1/2 ket.</u>	105		105		105								3 15				
<u>Mokuohai</u>	<u>1 1/2</u>	500		500										1 10				
<u>Kutua</u>	<u>hal. & hale</u>	500		500										2 10				
<u>Kuaka Kuakii</u>	<u>Kuleana</u>	200		200										2 00				
<u>Hepikai</u>	<u>Kuleana</u>	200		200										2 00				
<u>Kaoku</u>	<u>hal. 3 1/2</u>	200		200		25								2 25				
<u>Lono</u>														1 10				
<u>Kaua</u>														1 10				
<u>Kalalahua</u>														2 29				
<u>Kalalahua</u>	<u>lease of Kumano</u>													2 25				
<u>Kalalahua</u>	<u>lease of Kumano</u>													2 25				
<u>Holohina</u>	<u>2 Kul. & Kaia</u>	200		200										2 00				
<u>Kui ch. Halekua</u>	<u>hal. laau</u>	1000		1000														
	<u>hal. & ka pa</u>	72		72		772		1	2	2	1	10		13 82				
<u>Kachamala</u>	<u>3 Kul.</u>	400		400										1 00				
<u>K. Kelia</u>	<u>Kul.</u>	325		325										25				
<u>Kalama</u>	<u>2 Kul. & hale</u>	450		450										1 00				
														1 00				
				2625		1567		1	2	2	660			53 52				

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

J. K. Aelemakule 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 Drags.	DOG.	No. of Tag.	Total Amount of Taxes	REMARKS.
				\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	
	<u>Keei, Nahaulea & Napoopoo.</u>														
	Haili	✓ 153	at 11 Kuleana and ainal	400	1 00									1 00	
	Kalua	✓ 143	at ⁴⁰ hale ²⁵ "li" ¹⁰ & ¹⁰ Stak.	435		135								1 35	
	Lised m.	✓ 145	at Kuleana & hale	400	1 00									1 00	uaa Komo huaa, hea #1. 12 potolei.
	Kumukaua	✓ 104	at ¹³⁰ hale ²⁵ "ain Stak" & ²⁵ hale	800											
			¹³⁰ hale & ²⁵ li	155	5 00	155								6 55	
	Kanaula	✓ 116	at 21 Kuleana and	400											
			4 li " Stak.	105	1 00	105							110 193	3 15	
	Mosukohai	✓ 117											110 194	1 10	
	Kesua	✓ 147	at Kuleana & hale	600	3 00									3 00	
	Kuwaka Kuaia	✓ 146	at Kuleana	200	2 00									2 00	
	Kepiokai	✓ 114	at Kuleana	200	2 00									2 00	
	Kaohi.	✓ 150	at hale "3 li" meeward	700		400								4 00	
	Lona	✓ 142											110 201	1 10	uohio, ua maata.
	Kawa	✓ 151	at										110 206	1 10	
	Kalalahua	✓ 113											110 191	1 10	
	Kalaitai	✓ 149	at Kuleana & Kopekai	400	4 00									4 00	
	Holohina	✓ 148	at 2 Kuleana & Kaid	200	2 00									2 00	
	Keei, et, Hatakuai	✓ 102	at ²⁵ hale, ⁶⁰⁰ traiwai, ¹⁵⁰ 6 li	1000											
			Koolimaina o Kapu	72		772		1	2	2			110 186	13 82	
	Kachamalakai	✓ 153	at 3 Kuleana	400	1 00									4 00	
	M. Kefua	✓ 154	at Kuleana	325	25									25	
	Kalama m.	✓ 136	at 21 Stak. o Mrs. J. H. Brown	100	1 00									1 00	
					2325	1567		1	2	2			660	50 52	

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

J. Naalewaku 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
Meei, Kahauloq, & Napoopoo.																		
Kealoha (w)	aina	400		400										4 00				Pa Gaspar
Makainaina	ka + hale	100		100										1 50				Pa Kuanan
Kiwanana	Kul.	100		100										1 50				Pa Willie Hamalaka
J. Motu	Kul. + hale	500		500														
	4 1/2 ¹⁰⁰	100		200		100								3 00				
Luhiscan	aina mahi	500		500										3 10				
Kapule						makemahio								3 10				
J. Kaloku	Kul.	800		800														
	2 1/2 ¹⁰⁰	100		500		100								6 00				Hamulaka
Koluahoa	ka + hale; 42 Eka	500		200										2 00				
Kualau	Kul. o Mamu 13 1/2 Eka	50													1183			
	" " Kualau 3/10 "	50													1808			
	" " Kalua 3 1/2 "	400													1189			
	ka hale; Napoopoo 1 7/10 Eka	50																
	Kul. o Kakaia 1/4 "	50																
	2 hale "	250																
	3 1/2 ¹⁰⁰	100		550		100								6 50				
S. Mekuano	aina 8 3/4 Kapoli 50	150																
Liese Kalauki	hale Paau	400																
	2 1/2 ⁵⁰ 2 1/2 ⁵⁰ Keli, mihi, katohi 150	150		350		150								5 50			46	
Kutini	ka + hale; 42 Eka	450																
	1 1/2 ⁵⁰ Keli, Paau + up.	50		350		50								4 00				
				2900		500								39 50				

List of Tax Payers for 1899 in the District of S. Kona, Island of Hawaii.

J. Kealemanu 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.
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	<u>Keel, Kahaula & Napoopoo.</u>															
	<u>Kealoha</u>	✓	8 A ainal	400	400										4 00	
	<u>Ma Kainaina.</u>	✓	110 A pa & hale	100	100							110 182			20 10	
	<u>Kuwanaana.</u>	✓	139 A Kuleana.	100	100							110 74			20 10	
	<u>J. Mooku</u>	✓	106 A Kule. & hale	500												
			4 A ¹⁰⁰	100	200	100									3 00	
	<u>Luhikau</u>	✓	127 A ainal mahi.	600	300							110 71			4 10	
	<u>Kapulu</u>	✓	125 A									2210 697			20 20	
	<u>J. Mooku</u>	✓	141 A Kule.	800												
			2 A ¹⁰⁰	100	500	100									6 00	
	<u>Hokuahala.</u>	✓	130 A apan. ainal 42 Aka	500	200										2 00	
	<u>Kualau.</u>	✓	142 A Kule, o Manu 13 1/2 Aka	50												
			" " Kualau 3/8 "	50												
			" " Kualau 33 1/2 "	400												
			pa hale i Napoopoo 11/8 Aka	50												
			Kule, o Kalamau 1/4 Aka	50												
			2 hale	250												
			3 A ¹⁰⁰	100	550	100									6 50	
	<u>S. Mookuana.</u>	✓	133 A ainal 5 3/4 Aka	100												
			hale paan.	400												
			2 A ¹⁰⁰ 2 A ⁵⁰ Kule, o Manu 1/2 Aka	150	200	150									3 50	
	<u>Kukui.</u>	✓	132 A apan. ainal 47 Aka	650												
			1 A ¹⁰⁰ Kule, o Manu 1/2 Aka	50	350	50									4 00	
				2900		500						550			39 50	

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

J. Macmillan 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
<i>Keii, Kahaula & Napooona</i>																		
Rev. S. L. Desha	1/4 ¹⁵⁰ lin 1 ap aina Kahaui	150				50								2 50				S. Kamao
G. P. Kamaooha jr.	129 EK. ain. o Kalamama 3+4 } Pa+hale }	1130																
	ain. hou o Kalamakumu.	150		1280										12 80				"
S. M. King	Pa+hale 3/10 ⁷⁵ & 15 ¹⁵ Keke, mika, itau mea 159 ³⁰	550			250	150								4 00				
K. Kapa	pa+hale & Napooona	200		200										2 00				in number Oliu ch.
Est. of Kahaui	ain. J. K. Kahaui	300		300										3 00				G. Matherau
H. Moo	Pa+hale	1500												2 00				
	2/10¹⁵⁰ & 20²⁰ mika	200		200		75								2 75			64	
A. C. Simerson	Pa+hale	425																
W. K. Kamao	3/10 ⁷⁵ mika	375		425		75		1	2	2				14 40				
A. M. Kapa	ain. in A. C. Simerson	100		100										1 00				A. C. Simerson
Est. of S. P. K. Kawaia	Mid. pa+hale	200		200										2 00				Kahaui ch.
A. S. Cleghon & Co	Kope ula: Kahaui	1000																
	hol. "120x9"	1980												23 40				
	whale	50												22 60				A. Matherau
	keke	10												4 10				
Anatomis. Machede	Pa+hale & Napooona	350												1 50				
Kaui	X													2 20				
"Kui o Kamao."	Kope ula ona Keii	1000				1000								10 00				Kamao
				2955		3710		1	2	2	3	30		74 95				

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

J. Kahelemaakū 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>Keii, Kahauloa & Napoofos.</u>																		
<u>J. Gospar.</u>	<u>1/2 ac. Kahauloa</u>	1000																
	<u>ma hale &c.</u>	500																
	<u>1900 1/2 ac. 866 7/8</u>	8668																
	<u>1/2 ac. 1/2 ac. 200 14</u>	314																
	<u>1/2 ac. 1/2 ac. 80 700</u>	756																
	<u>ma ai'e mai"</u>	1000				12438					1/10			125 48				
<u>Kaaha</u>	<u>1/4 Kek.</u>	600		300										300				Aw.
<u>Kapili Kahua</u>	<u>1/2 Kek. 1/2 Napoofos</u>	100		100										400				Ka'imi ma'alea u'ia ma'alea
<u>J. Punahoa</u>	<u>X</u>											1/10		110				
<u>Kala</u>	<u>X</u>											1/10		110				
<u>Kanaha</u>	<u>X</u>					900						1/10		110				
<u>Kanani</u>	<u>X Kek.</u>	275												110				
	<u>3 1/2 ac. 2 Kek.</u>	85												175				
	<u>hale</u>	115		90		85								175				
<u>Kaeole</u>	<u>X Kek. & hale</u>	460																
	<u>2 1/2 ac. 4 Kek. Kapeulu</u>	55		100		55								155				See H. H. H.
<u>Kaiofua</u>	<u>X Kek.</u>	475																
	<u>1 li</u>	25		175		25								200				
<u>Kahelemaakū</u>	<u>X ain & hale</u>	725																
	<u>1 li 25 ac.</u>	75		425		75								500				
<u>A. Kona ch</u>	<u>X</u>											1/10		110				
<u>J. Grayle</u>	<u>1/2 Kek. & hal. 1 1/2</u>	25		125		25						1/20		420				
												1/20		220				
				1365		12700						550		14618				

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

J. Kaelenakule 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>Keei, Kahaula + Napoopoo</u>																
<u>J. Grogan</u>	✓	197 a hool. " Kahaula	1500													
		wa hale etc.	500													
		100. bipi ¹⁵⁰⁰ 7168 " 876 bipi ²¹⁶⁸ paa	8468													
		1 bipi ¹⁰⁰ baki ²⁰⁰ " 5 1/2 ¹¹ " 2 ¹¹ K. K.	314													
		1 dug ⁵⁰ moa ²⁰⁰ " 11 ⁵⁰ pua ²⁰⁰ " maia ²⁰⁰ K.	756													
		wa ¹⁰⁰⁰ aie ¹⁰⁰⁰ maia ¹⁰⁰⁰	1000		12738						110	99	125	18		
<u>Kaeha</u>	✓	93 B 4 Kuleana	600	300										3	00	
<u>Kaposi, Kaled</u>	✓	141 B 1/2 K. K. i Napoopoo	100	100										1	00	
<u>J. Punahoa</u>	✓	107 B									110	58	1	10		
<u>Kala</u>	✓	121 a									110	68	1	10		
<u>Kanuhua</u>	✓	120 a									110	67	1	10		
<u>Kananihi</u>	✓	193 B Kuleana	275													
		3 1/2 ⁷⁵ " 2 ¹¹ K. K.	85													
		hale	115	90	85									1	25	
<u>Kaiole</u>	✓	126 a Kuleana, + hale	400													
		2 1/2 ⁵⁵ " 4 K. K. K. K. K.	55	100	55									1	55	
<u>Kaiohia</u>	✓	128 a Kuleana	475													
		1 1/2 ²⁵	25	175	25									2	00	
<u>Kaelenakule</u>	✓	131 a maia + hale	725													
		1 1/2 ²⁵ + hale ⁵⁰	75	425	75									5	00	
<u>J. Grayte</u>	✓	112 B 2 K. K. hale + 1 1/2 ⁴⁷⁵		175	25							110	120	3	10	
				1365	12743							550		146	18	

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

J. Kaalimukul 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.	R E
	<u>Keei, Kahauloa + Napofofo.</u>																		
	<u>Pihikole</u>											1	10		1 10				
	<u>Malaihi</u>	<u>1 Kul. Kofe in Kanoohi</u>	200	<u>Kalim</u>	200										2 00				<u>Kalim</u>
	<u>Mailolo</u>	<u>3 Kul. Kofe</u>	500												3 00				
		<u>2 hale 100</u>			200		100			<u>make</u>		<u>2 x</u>	<u>10</u>		4 10				
	<u>Kaili</u>											1	10		1 10				
	<u>Kapela</u>											1	10		1 10				
	<u>Hon. C. A. B...</u>	<u>Kaili and Napofofo</u>																	
	<u>Kalama</u>																		
<u>See p. 28.</u>	<u>Spotw. Est. no Kaula</u>	<u>1 Aina 9 Mila + 1 Taipanaula</u>	2400																
		<u>7 Hale and</u>	380			10 50									20 50				
		<u>2/10 50</u>			50	2450	50								25 00				
	<u>Kaao Koo</u>												1	10	1 10				
	<u>Kapustad</u>	<u>Kul. Keei</u>	350		50										50				
	<u>Kuanama Keei</u>												1	10	1 10				
	<u>Cut. ...</u>	<u>2 of Kuleana Napofofo</u>	100												1 00				<u>K. K. ...</u>
						2900	150					550			36 00				

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

J. Kaalemanu 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.	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$
<i>Hei, Kahauwa + Napoopoo</i>																
<i>Pihikole</i>	✓ 115-B											110192		1 10		
<i>Malaiki</i>	✓ 129 d	<i>1000 Kopel</i>	200	200										2 00		
<i>Mailolo</i>	✓ 119 d	<i>3 Kuleana Kopel</i>	500													
		<i>2 build</i>	100	200	100							110 66		4 10		
<i>Maili</i>	✓ 145 B											110 187		1 10		
<i>Kapela</i>	✓ 157 d											110 79		1 10		
<i>Total Est in Kona</i>	✓ 137 d	<i>land o. Hei + Maili + Mailolo</i>	2400													
		<i>7 Kuleana land</i>	350													
		<i>2 Sid</i>	50	2450	50									25 00		
<i>Karo Koo</i>	✓ 97 B											110 181		1 10		
<i>Mapeku</i>	✓ 157 d	<i>Kuleana i Hei</i>	350	50										50		
			2900		150							550		36 00		

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

J. Kaalewanui 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.
			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	
<u>Kei, Kahaula + Napookey</u>														
<u>Kealahewa + Kawaiaha</u>														
Moses Barrett	189	aiwa + hale i Kawaiaha 22K. 600 hale i Kaopuka 600 aiwa o Kawaiaha 60K. 200 6 lots 3/4 aha 1/4 K. 6 hok. 189 150 45 21 210 1/2 K. 1/2 wai + 1/2 gela 8 b. 155			344	2	1	2	2,2088-9				24 64	
J. D. Lewis Jr.	182	200 e ka aiwa + hale 2500		2500									25 00	
J. S. Anatonis	174	40 29 20 375 80 30 b. 1/2 420 p. 1/2 1/2 20 1/2 1/2 1/2 3845 2 lots Kaiahi 40			3585	2			2,20101-2				40 05	
J. M. Smith	166	1/2 p. + hale i Kawaiaha 500 3 lots 1/2 K. + 1/2 wai 170 2 lots 1/2 1/2 1/2 1/2 1/2 1/2 45		200	235						11085		5 45	
			4100		4164	4	1	2	554				95 14	

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

J. K. Kulemaka 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>Orouli, Kalukaku + Marrae.</i>																		
✓	<i>Todd A. A.</i>	<i>aina; Orouli + hale 180 EKa</i>	<i>2,200</i>																
		<i>Merputa 700 EK.</i>	<i>350</i>																
✓	<i>Pachana 4 ilio</i>	<i>katohala, ⁴⁰⁰ Dala, ¹⁰⁰⁰ hohi, ⁴⁰ ⁵⁰ lio 1490</i>																	
✓	<i>John Alkino 3 ilio</i>	<i>miie, ²⁵ ¹⁰⁰ Manohi 125</i>			<i>2550</i>		<i>1315</i>		<i>1</i>			<i>20</i>							
✓	<i>J. M. Atkins</i>	<i>aina + hale</i>	<i>1400</i>																
		<i>2 lio ⁵⁰ ¹⁵ bipi 65</i>			<i>1300</i>		<i>65</i>												
✓	<i>Peter Whitmarsh</i>	<i>ahp. o kaawaloakau</i>	<i>400</i>																
		<i>Morali 200</i>			<i>400</i>		<i>200</i>												
✓	<i>Rev. S. H. Davis.</i>	<i>11 ¹²⁵ ⁵⁵⁰ ¹⁵ ⁴⁰⁰ lio, Dala, manusi, lalloh. 1090</i>																	<i>Honolulu, Hawaii.</i>
		<i>2 EKa ain. kaawaloa 24</i>																	
		<i>Street corner 150</i>			<i>24</i>		<i>940</i>												
✓	<i>Jon. Todd, Jr.</i>	<i>ain. + hale</i>	<i>750</i>																
		<i>katohala, ¹⁵⁰ ⁷⁵ ⁵⁰ lio + hohi 275</i>			<i>450</i>		<i>275</i>		<i>2</i>	<i>1</i>	<i>2</i>	<i>2</i>							
	<i>Kaelele</i>											<i>2 20</i>							
✓	<i>Kaaiawa (M)</i>	<i>aina + 2 kul.</i>	<i>500</i>		<i>200</i>							<i>2 20</i>							
✓	<i>Maolioli</i>											<i>1 10</i>							
✓	<i>Kaolulo</i>	<i>ade aina 50 EK. aina</i>																	
✓	<i>Kakooke</i>	<i>ie Keolu kaawaloa ain. wa hohi, ia Kamala 405</i>			<i>405</i>														<i>Honolulu, Hawaii.</i>
✓	<i>Moolau</i>	<i>aina + hale</i>	<i>500</i>		<i>200</i>														
✓	<i>Hakuole</i>	<i>3 ain. + Hale</i>	<i>700</i>																
		<i>2 kul. ⁵⁰ meauu 60</i>			<i>400</i>		<i>60</i>					<i>1 10</i>							
						<i>5929</i>		<i>2855</i>	<i>2</i>	<i>2</i>	<i>2</i>	<i>4</i>	<i>7 20</i>						
															<i>105 54</i>				

List of Tax Payers for 1899 in the District of S. Kona, Island of Hawaii.

J. Oalemakulu 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.
Onouli Kalukalu, Manua														
Todd A. A.	178	1/2 ainal; Onouli's haka 180 & Kaka 2200 Keopu Kaka 700 & Kaka 350 1/2 ainal "Data" 1000 "200" 100 50 Mikimo & na waka 125	2550		1315		1		2				11 65	
J. W. Atkins	176	1/2 ainal & haka 1600 2 haka & haka 65	1300		65								13 65	
Peter Whitmarsh	188	1/2 ainal, 1/2 Kawaihaka, Kaka 400 Mora Kaka 200	400	200	200								6 00	
Rev. S. H. Davis.	174	1/2 ainal "Data" 1000 "manua" 1000 "haka" 1000 1/2 ainal i Kawaihaka 200 Steecher 150	1090	200	940							110 73	10 74	
Sam. Todd Jr.	168	1/2 ainal & haka 750 1/2 ainal "3 list haka" 275	450		275	2	1	2	2				14 25	
Kaelalo	171											220 20-1	2 20	
Kaaiand	167	1/2 ainal & 2 Hulean.	500	200								220 86-7	4 20	
Kaolioli	162											110 80	1 10	
Kaoliolo														1/2 ainal.
Kalua-Koo	119	1/2 ainal u haka i Hamata 405	405										4 05	
Koolau	173	1/2 ainal & haka 500	300										2 00	
Hastuokel	165	1/2 ainal & haka 700 2 haka & na mawaikel 60	400		60							110 84	5 70	
			5929		2855	2	2	2	4			770	105 54	

List of Tax Payers for 1889 in the District of S. Kona, Island of Hawaii
 J. Oulemarulu, 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 M.
	<u>Oroui, Kalukalu, + Maaae.</u>		\$	\$	\$	\$													
	J. Kaiama											1 10			1 10				
	Kelimahia'i on	2 ac. Sea front	500		200										2 00				Method
	Mary Yates	Car-hall	600																
		125 60 p. m. i. n. + 25 150 car-hall	300																
	Wm. B. Green											20							
	Greenwell. H. N.	Kalukalu, Kanakau	1000	2500															
		Hoku Kano	2000	700															
		Oroui	2700	500															
		Keopuka	600	300															
		Kalukalu	250																
		Mrs. Thompson	100																
		Keala Kellua	5150	1250															
		Wila	800																
		Halekii	600	200															
		Shikahi Hool. 15x9	120																
		Kahauloalii	100																
		2250 150 b. p. m. + 3850 b. p. m. + 300 250 3 bul. 38 1/2	7250																
		400 400 60 1500 Car-hall + whorl + puaka + mail.	2360																
		Money lent	200		13420	5450	9610	4				440			29320				
	Lilikalani	aina i Kalukalu	700		700										700				
	Kealahou	aina i Kealahou	100		14320	5450	9610	4				550			30330				

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

J. Kahelemaui 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>Orouli, Kalukalu + Mawae.</i>																
<i>J. Kaiama</i>	✓ 175 d												1 10 74	1 10		
<i>Kelimahini</i>		2 Kukana ainal	5 00													
<i>Mary Yates</i>		pa + hale	6 00													
		6 bipim, line takeH.	3 00													
<i>Greenwell H. A.</i>	✓ 198 d	Kalukalu + Kaniakani	1000													
		Hakukani	2500													
		Orouli	27 00													
		Keopuka	6 00													
		Kalukali	25 00													
		41 ²² Thompson	1 00													
		Kalukali	5 15 00													
		Kilikali	8 00													
		Kalukali	6 00													
		Makali's Shop, 1549	1 20													
		Kalukali	1 00													
		2250 3500 300 750 158 bipim 530 bipim 3 hale 381/2	7350													
		1100 2400 60 1500 Kilikali 10 hale pa + hale k.	2360													
		Money lent	2 00	134 20	545 0	961 0	4					11097-8-2-100	293 20			
<i>Kilikali</i>	✓ 147 B	ainu + Kalukali	7 00	7 00										7 00		
				141 20	545 0	961 0	4					550	306 30			

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

J. Kachamaki 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 M.
	<u>Omouli; Kalu Kalu + Marae.</u>		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$				

List of Tax Payers for 1889 in the District of S. Kona, Island of Hawaii.
J. Bailemaru 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>Orouli Kalukalu & Mawae</i>			\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	

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

J. K. 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.	RE M.
	<i>Kela + Keia</i>		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			\$				
	<i>B. Panahi Bishop</i>	<i>400 2000</i> <i>ahp. o Alaen Heotea</i>	2400																
		<i>2400 800 240</i> <i>Mapua pahoe Utelema</i>	3440		5840										58 40				<i>Honolulu</i>
	<i>J. O. Magoon</i>	<i>ais. ia J.M. Kealoha</i> <i>ahp. o J.M. Kealoha 2 apama</i>	2000		2000										2 00				"
	<i>Makahu rainai o Ka Mo'i</i>	<i>3000 3000</i> <i>ahp. o Kealia, Heotea</i>																	
		<i>3000</i> <i>Maunohala 373 Ena he apama, Hei i He Ena</i>																	
		<i>Est. of the ...</i> <i>apama o Pahi + Mahi nei Heo Ena</i>																	
		<i>1900</i> <i>ahp. o Kalama apama</i>	11000		11000										110 00				
	<i>Urea</i>	<i>Julio 261 pi 2 Hei. ana mea ca 350</i>													50				
	<i>Kiuanu</i>	<i>Kealia</i>													1 10				
	<i>Pila Nakooa</i>	<i>Hei i Heo</i>	200																
		<i>Heotea + hale</i>	450		350										3 50				
	<i>Samuel Kamada</i>	<i>pa hale</i>	400		100										1 00				
	<i>David</i>	<i>pa hale 3 Etairina</i>	500		200										2 00				
	<i>R. Mataiba</i>	<i>1 Hei ana pa, 1 Hei ana mahi</i>	400		400										4 00				<i>Honolulu</i>
	<i>Pumoni</i>														1 10				
					18090										230				
															183 60				

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

J. Maclean 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.
													\$	\$	
Kela + Keid.			\$	\$	\$	\$	\$	\$	\$	\$	\$				
B. Fauehi Bishop	1	Keke, a ¹⁰⁰ aia & ²⁰⁰ Kekeid 2400													
		Kapua ¹⁰⁰ Puhoe & ²⁰⁰ Ololemau. 3440	5840											58 40	
J. A. Mayson.															
Ma Kahuwai's Ka mo'i															Komo palua kaia, wai no ka mo'i wai no J. M. Maclean, Reg. 13. aole i loa.
Alma	78	Keke "2 hi pi" 2 Keke. namae aia. 350			50									50	
Kauwahu	127											110	196	1 10	
Bitu Masooka	117	Keke and i Keke 200													
		Keke i Hookeka's Keke 450	350											3 50	
Samuel Kamaka	66	" + pa Keke 400	100											1 00	
Harila Masooka	10	pa Keke + 3 Keke aia 500	200											2 00	
Ke. Ke. Ke. Ke.	115	2 Keke and pa, 1 Keke mahi 400	400											4 00	
Quinnoril.	37											110	134	1 10	
			6890		50							220		71 60	

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

J. Kubomaki 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.	REMARKS
	<i>Honolulu Hui.</i>	<i>WOOD</i>	<i>Exemption</i>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$				
			<i>1800</i>	<i>1</i>		<i>1905</i>	<i>2175</i>					<i>220</i>			<i>34 00</i>				
			<i>1500</i>	<i>2</i>		<i>1015</i>	<i>400</i>					<i>440</i>			<i>18 55</i>				
			<i>3300</i>	<i>3</i>		<i>1725</i>	<i>675</i>					<i>440</i>			<i>28 40</i>				
			<i>2100</i>	<i>4</i>		<i>6495</i>	<i>1600</i>					<i>220</i>			<i>83 15</i>				
			<i>3000</i>	<i>5</i>		<i>4400</i>	<i>1500</i>	<i>6580</i>				<i>330</i>			<i>128 10</i>				
			<i>600</i>	<i>6</i>		<i>200</i>	<i>225</i>					<i>660</i>			<i>10 85</i>				
			<i>900</i>	<i>7</i>		<i>1700</i>	<i>4300</i>					<i>770</i>			<i>67 70</i>				
			<i>2700</i>	<i>8</i>		<i>1300</i>	<i>200</i>	<i>9846</i>				<i>660</i>			<i>120 06</i>				
			<i>1800</i>	<i>9</i>		<i>745</i>		<i>1375</i>				<i>660</i>			<i>27 80</i>				
			<i>300</i>	<i>10</i>		<i>500</i>		<i>262</i>				<i>550</i>			<i>13 12</i>				
			<i>1200</i>	<i>11</i>		<i>2815</i>		<i>281</i>				<i>660</i>			<i>37 56</i>				
			<i>2700</i>	<i>12</i>		<i>1450</i>		<i>1115</i>				<i>1100</i>			<i>36 65</i>				
			<i>1500</i>	<i>13</i>		<i>6600</i>		<i>3685</i>				<i>990</i>			<i>112 75</i>				
			<i>300</i>	<i>14</i>		<i>150</i>		<i>2492</i>				<i>330</i>			<i>29 72</i>				
			<i>3700</i>	<i>15</i>		<i>4795</i>		<i>2470</i>	<i>2</i>	<i>2</i>	<i>4</i>	<i>660</i>			<i>87 25</i>				
			<i>1800</i>	<i>16</i>		<i>3050</i>		<i>510</i>				<i>1100</i>			<i>46 60</i>				
			<i>2100</i>	<i>17</i>		<i>4190</i>		<i>890</i>				<i>220</i>			<i>53 00</i>				
			<i>900</i>	<i>18</i>		<i>6706</i>	<i>630</i>	<i>2705</i>				<i>990</i>			<i>110 31</i>				
			<i>1900</i>	<i>19</i>		<i>3090</i>	<i>700</i>	<i>2965</i>				<i>550</i>			<i>73 05</i>				
			<i>2100</i>	<i>20</i>		<i>4225</i>	<i>50</i>	<i>2075</i>				<i>990</i>			<i>73 40</i>				
			<i>1800</i>	<i>21</i>		<i>4350</i>	<i>350</i>	<i>729</i>				<i>1100</i>			<i>65 29</i>				
			<i>2700</i>	<i>22</i>		<i>2750</i>		<i>1490</i>				<i>1310</i>			<i>54 50</i>				
			<i>600</i>	<i>23</i>		<i>350</i>		<i>230</i>				<i>110</i>			<i>6 90</i>				
			<i>40300</i>	<i>-</i>		<i>63606</i>	<i>3430</i>	<i>49075</i>	<i>2</i>	<i>2</i>	<i>4</i>	<i>12060</i>			<i>1318 71</i>				

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

J. Oleniakule 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>Houlunhu Nait</i>		<i>Hoas</i>	\$ 605		\$ 2175							220	\$ 30 00	
"	2	"	665		400							440	15 05	
"	3	"	1725		675							440	28 40	
"	4	"	3095		1315							220	46 30	
"	5	"	4400	1500	6480							330	127 10	
"	6	"	200		225							660	10 85	
"	7	"	1700		4300							770	67 70	
"	8	"	1300	200	9846							660	120 46	
"	9	"	745		1375							660	27 80	
"	10	"	500		262							550	13 12	
"	11	"	2715		281							660	36 56	
"	12	"	1450		1115							1100	36 65	
"	13	"	6600		3635							770	110 05	<i>Kulla .05</i>
"	14	"	150		2302							330	27 82	
"	15	"	4695		2470		2	2	4			660	86 25	
"	16	"	3050		510							1100	46 60	
"	17	"	4190		890							220	53 00	
"	18	"	6706	630	2705							990	110 31	
"	19	"	3090	700	2965							550	73 05	
"	20	"	4125	50	2075							880	71 30	
"	21	"	3050	350	524							1100	50 24	
"	22	"	2750		1490							880	51 20	
"	23	"	350		230							110	6 90	
			57856	3430	48245		2	2	7			14300	1240 31	<i>Kulla .05</i>

List of Tax payers for 1889 in the District of _____, Island of _____

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>Houlihe Ni mail ka</i>		<i>Atas</i>	\$ 37 57850	\$ 3430	\$ 48245			2	2	4			\$ 1246.31	<i>Hualas.05</i>
	"		"	24 500		8233								91 73	
	"		"	25 950		240								11 90	
	"		"	26 2325		1567		1	2	2		640		50 52	
	"		"	27 2900		500						550		39 50	
	"		"	28 2755		3710		1	2	2		330		72 95	
	"		"	29 1365		12703						550		146 78	
	"		"	30 2900		150						550		36 00	
	"		"	31 4100		4164	4	1		2		550		95 14	
	"		"	32 4400	500	3090						110		81 00	
	"		"	33 5929		2855	2	2	2	4		770		105 54	
	"		"	34 14320	5450	9610	4	-	-	-	-	550		301 30	
	"		"	35 -	-	-	-	-	-	-	-	-	-	-	
	"		"	36 6890		50	-	-	-	-	-	220		71 60	
	<i>Na auhan i Hehuia a i loaa o i ka wa Ohi Atas 40</i>			17850		1030						660		193 40	
				124640	9380	96147	10	7	8	14		202.10		2545.07	<i>Hualas.05</i>
	<i>Na Auhan i Hehuia a i loaa</i>			106990	9380	95117	10	7	8	14		19580		2349 67	
	<i>Ma'i ka Page 40 ma'i.</i>			8400		1225					5	3190		132 15	
				115390	9380	96342	10	7	8	14	5	2070		2482.82	
			<i>Uku pamed.</i>											05	
			<i>Huinau Hu.</i>											2482.87	

List of Tax Payers for 1889 in the District of *S. Arua*, Island of *Hawaii*.

J. N. Aikemakule 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>A. S. Cleghorn</i>	109	<i>109 1/2 inu' haka i Kawa'ala</i>	400										4 00	<i>Konohiki.</i>
	<i>Kamohamauna</i>	58										1 10	25	1 10	<i>Kailaku, S. Kona</i>
	<i>J. Kearu</i>	125	<i>330 100 125 1/2 inu' haka i Kawa'ala</i>	450											
			<i>125 1/2 inu' haka i Kawa'ala</i>	525											
			<i>3 inu' haka i Kawa'ala</i>	475											
			<i>200 140 4 inu' haka i Kawa'ala</i>	1160											
			<i>215 100 2 inu' haka i Kawa'ala</i>	125		<i>585</i>								<i>20 90</i>	<i>Kawa'ala</i>
	<i>Kialakai</i>	45												1 10	<i>Ma Honomalino, S. Kona.</i>
	<i>Mohai</i>	76	<i>Kukuiopae</i>											1 10	<i>" Kukuiopae</i>
	<i>Kalohau</i>	80	<i>Hono Kama'ehu</i>											1 10	<i>" Kaha</i>
	<i>Kaunui</i>	92				<i>790</i>								7 90	<i>" Pakohu</i>
	<i>Manunu</i>	95	<i>Kilauea</i>	100										1 00	<i>" Kilauea</i>
	<i>Kioni, Ana</i>	96		100										1 00	<i>" Kaha</i>
	<i>Kahikina</i>	99				<i>160</i>								2 10	<i>" Kilauea</i>
	<i>J. K. Kaaihu</i>	110	<i>Kaunui</i>											2 20	<i>" Kaha</i>
	<i>Paila</i>	109												2 20	<i>" "</i>
	<i>Kalama</i>	144		54										54	<i>" Napoopoo</i>
	<i>Kamahakini</i>	144												1 10	<i>" "</i>
	<i>Kauli</i>	152												1 10	<i>" Kahi</i>
	<i>Kamoaui</i>	163												1 10	<i>" Kaha'ala</i>
	<i>Kaiala</i>	164												2 20	<i>" Kaawaloa</i>
	<i>M. Thompson</i>	172		250		<i>54</i>								4 10	<i>" Kaha'ala</i>
	<i>Ihi</i>	179												2 20	<i>" Onouli</i>
				<i>6775</i>		<i>925</i>								<i>2310</i>	<i>100 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 Tax \$	No. of R. P.	No. of L. C. A.	Age.	RE M
Mai Ka aoas 39 mai		\$	\$	\$ 6775	\$	\$ 925								\$ 100 10				
Mary Yates	Onouli	18 A		3 00		3 00								6 00				
Rev. H. Davis	Kalalike	181 "		5 00									5	5 00				
Pakake	Kuaimoku	2/B		2 40										1 00				
Kioka	Kalalike	50 "		20 00										2 40				
Makaelu	"	63 "		2 40										65				
Papamii	Honoumou	89 "										110	167	1 10				
Kaupuni	"	71 "										110	168	1 10				
Kiiohwa	"	75 "										110	171	1 10				
Kalukihwa	"	76 "										110	172	1 10				
Ihu	Honouhewa	80 "		1 40										1 00				
D. G. Naahiehu	Kaia	84 "										110	175	1 10				
Hoomii	Kialia	87 "										110	179	1 10				
Pookapu	Kui	118 "										110	185	1 10				
Kehimahihi	Pahoa	128 "		5 00										50				
Kahanamii	Honoumou	130 "										110	197	1 10				
J. H. Hoight	"	131 "		6 00										6 00				
J. H. Kaimuwai	Hookuna	137 "		7 50										7 50				
Hana Page				84 00		1225						30 20	5	130				

HE OLELOAO I NA LUNA HELU A ME LUNA AUHAU.

KAPAIA MA KE KANAWAI O AUGATE 21, 1888; KA "LUNA HELU."

HOOKOU IA I NA AUHAU.

Eia ka poe i hookou ia i na Ahau Kuloke: Ke 'Lii ka Moi, na Luna o na Aupuni E, a me ko lakou poe hope i hoike ia na inoa ma ke Keena o ko na Aina E. Eia ae ka poe i hookou ia i na Ahau Pilikino: Na Kahunapule Karistiano a pau e malama ana i ka Oihana, na Kumukula a pau e noho ana i ka Oihana Ao e oi'akubana i na malama eono i kela a me keia makahiki, na Koa a pau e noho ana i ka Oihana, me na Kou Pualu i kakaunohoa a e noho ana me na hoo o ka Oihana Kina' Ahi o Honolulu, a me na wahi e ae ka'ahi i malama ia oihana, a e malama ia ana ma keia hope, ka poe hoi e noho hana ana. Na ka Luna Nui nae o ka Hui a me Kakaulele o ka Oihana Kina' Ahi e waiho aku i ka Luna Helu o ka Apana i palapala hoike i hoohiki ia, e hoike ana i na inoa o na hoo o ka hui i kupono ke hookou ia, mamua ae o ka la 2 o Iulai, i kela a me keia makahiki, aole nae e hookou ia kekahi no na Ahau Pilikino ke ole i hai aku oia i ka Luna Helu iloko o ka malama o Iulai, a e hoakaka ana i na kumu e hookou ia ai.

Eia na Waiwai Pan i hookou ia: Ka waiwai paa o ka Moi, a o ka Moiwahine paha o ko ke Aupuni, o ka Papa Hoonauana ko na kula i hoohi ia a kula-wae paha; ko ka Halemai Moiwahine, ko na oihana hoonana, no na kahua halepule me na ilina, aole nae e oi'aku i na eku elima pakahi. A ua hookou ia hoi ka waiwai lewa o ka Moi a me ka Moiwahine, ko ke Aupuni, ko ka Papa Hoonauana no ka pono o na kula i hoohi ia a me na kula-wae, a me ko ka Halemai Moiwahine. Aka hoi, o ka ahau hookahi keneta i kau ia mamua aku nei maluna o ka waiwai e ohi ia maluna o ka waiwai wale no i oi'aku i na dala ekolu haneri, ina paha he waiwai paa a waiwai lewa paha; aka nae, e ae ole ia na hookou ana, mai ka waiwai o na hui o kela a me keia ana, na waiwai o ka poe make, a poe e noho ole nei mamua, e ae ia ke koina hookou o \$300, iloko wale no o hookahi apana o kela Aupuni, a o ua apana ia, oia no kahi e noho ana o ka mea nona ka waiwai.

E helu ia na waiwai a pau ma ka apana kahi i waiho ai, a no ke kumukuhi paha, aka, ina ua moraki ia ua waiwai ia, alaila, e hoike mai ka mea nona ia waiwai no ka nui o ia moraki a me ka inoa o ka mea nana i moraki mai, aka, na ka oia e uku i ka hui na paha o ka ahau i helu ia maluna o ia—e nana i ka Puuku 24. O kela a me keia kanaka e malama ana i kekahi lio, a holoholona e ae, a waiwai lewa e ne paha, e manaola oia ka mea nona ia waiwai, a e helu ia oia no ia waiwai.

KA AUHAU MALUNA O KA WAIWAI PAA.

O ka waiwai paa oia na apana a pau a me na kahuahele kulanakauhale, me na hale i kukulu ia malaila, a e pili pu ana, na pa laau, na uwapo a me na mea paa i kukulu ia a e waiho paa ana maluna o ka apana, a e kau ia ka ahau i hookahi dala maluna o kela a me keia hookahi haneri dala o ka waiwai i helu ia.

KA AUHAU MALUNA O NA WAIWAI LEWA.

O na waiwai lewa oia no na kahiko hale a pau, na kahiko gula a dala paha, na wahi, na waiwai, na ukana a me na waiwai kalepa o na ano a pau, na lako mekini o na ano a pau, na moku a pau ina maanei a ua hoo paha ma kahi e, na dala a pau e waiho ana ma ka inoa, na wahi hoohimalima, ke kuleana iloko o na apana a waiwai paa paha, na mana a me na pono no ke kukulu a hoohana ana i kekahi hana, na palapala sila no kekahi hana hou a akamai, na aeike, na mea kanu o ula ana, na Bona Aupuni a pau, a me na manu kaka, a me na holoholona a pau, a maluna o ia mau mea-e kau ia i hookahi dala iloko o ka haneri dala hookahi. O ka waiwai hoohimalima e helu ia no ka mea ia ia ka pomakani i loa, ina paha he aina Aupuni a aina Lelalii paha.

AUHAU KAA.

O na Kau a pau o kela ano kela ano i ka uku ia e ka lio hookahi a oi'aku paha, i lawelawe ia no ke kau o ke kanaka, ua kau ia ka ahau elima dala pakahi i kela a me keia makahiki.

AUHAU KINO.

Ua kau ia ka Ahau Kino hookahi dala i kela a me keia makahiki, maluna o kela a me keia kane iloko o kela Aupuni, mawaena o na makahiki he umikumamahiku a me kanaanono, ina paha he kanaka kupa o ka apana a kupa ole paha, i kela a me keia makahiki.

AUHAU ILIO.

Ua Ahau ia na Ilio a pau hookahi dala i kela a me keia makahiki, he umi keneta no ka hoailona.

AUHAU KULA.

Ua kau ia ka Ahau Kula elua dala i kela a me keia makahiki, maluna o kela kane a me keia kane iloko o kela Aupuni, mawaena o na makahiki he iwakalua a me kanaanono, ina paha he kanaka kupa o ka apana a kupa ole paha.

AUHAU ALANUI.

Ua kau ia ka Ahau Alanui elua dala i kela a me keia makahiki, maluna o na kane a pau iloko o kela Aupuni, mawaena o na makahiki he umikumamahiku a me kanaanono, ina paha he kanaka kupa o ka apana a kupa ole paha. E ahau ia na, Ka'au Ukana a pau pakahi elua dala.

HOHOMANAO.—O na Luina Hawaii (sela) maluna o na moku e holo aku ana i ua Aina E, ua hooponopono ia ko lakou mau ahau kino i ka wa i kepa ia ai, a hoailona, ua pili wale no ia lakou ia ahau maluna o na waiwai paa o lakou, na waiwai lewa, na holoholona a me na kaa.

O na Hui Pale Poho a pau no ke Ahi a me na Moku e lawelawe ana i ka oihana maloko o kela Aupuni, e ahau ia lakou pakahi no kela a me keia hookahi haneri pua i loa mai iloko o ka makahiki i hala i ka wa e helu ia ai, i hookahi dala, aole nae e kau ia kekahi ahua e ae maluna o ia Hui.

Aole no e hookou ia na Kanikela o na Aina E i na ahau, aole ma na Kanawai o kela Aupuni, aole ma na Kanawai o na Aupuni E.

KA HELU ANA O NA AUHAU.

E pono na Luna Helu a o ko lakou hope paha e hoomaka i ka lakou hana mahope koke iloko o ka la 1 o Iulai e hiki ai, a e hoohiki ia nae mamua, a e hoohiki ke kope o ia hoohiki ana i ke Kuhina Waiwai a ka Luna Helu, oia aole no e loa i ka Luna Helu a i kona hope paha kona uku ke ole i hana paha, a ia manawa no e waiho mai no na Luna Helu i ka bona kupono i makemake ia. E haawi ia aku i na palapala pai hakahaka na ka poe mea waiwai e hoohi ia e hoohiki ia. Na na Luna Helu e hele kino aku i kela me keia mea, e hoomaopopo no ka nui o kona mau ahau, a ua kauoha paa ia oia e hoopuka i na palapala hoolaha i kaku ia a i pai ia paha, e kabea ana i na kanaka e halawai me ia ma kahi kupono iloko o ka malama o Iulai. Ina i haawi ole mai kekahi kanaka i ka Luna Helu he pepa hoike o kona waiwai ku i ka ahau i hoohiki ia, a hoike ole mai ia me mamua ae o ka la mua o Augate, alaila, na ka Luna Helu a o kona hope paha, e kaku ia mamuli o ka ike i loa ia ia, a e paa no ia kanaka ana maluna o na mea a pau, aole hoi e hiki ke hoohi hou ae. Na na Luna Helu ma ka la mua o Sepatemba a mamua ae paha, e hoike aku i ka poe mea waiwai paa iloko o ko lakou mau apana ka poe hoi e noho ana ma na apana e ae o kela Aupuni, e hoomaopopo ana no ka waiwai i ahau ia a me ke kumukuai i mana ia, ina nae ua waiho mau ia ae ko lakou mau hoike helu a aole hoi i hoomahua hou ia ae e ka Luna Helu.

O na palapala hoike a pau a ka poe ku i na ahau, e hoohiki no ia he mea paa loa keia.

Na na Luna Helu e hoopihia i na lalani a pau ma na aho hema wale no a e hoouluulu i na lalani, ko ka hookahi a me ka lua, a e hoailo ia i ole e hewa. Aia a pau na hoo i ka hoouluulu ia hoailo ia, alaila, e kaku hou na ka hoouluulu ana o na aho ma na aho hema wale no nae e kaku ai. Aia a pau na buke i ka hana ia mamua ae o ka huawi ana i ka Luna Helu, na na Luna Helu e hoohiki

me ke kakuhoala imua o kekahi Lunakanawai Hoomalu a Apana paha, e kaku ia olelo hoohiki ma na aho mau o kela me kela buke, e olelo ana: "O kela ka Buke Helu Ahau no ka Apana o....., Mokupuni o....., no ka makahiki 18....." E imi ikaika na Luna Helu a o ko lakou hope paha, i mea e hoomaopopo ai i ka waiwai iloko o kela a me keia ano waiwai, a e hoomaopopo i na mea i hana hou ia iloko o ka makahiki i hala, aole hoi e hoopii loa i ka Buke Helu o kela makahiki.

Na kela a me kela Luna Helu iloko o na la a pau koe na la Sabati, mawaena o ka la 20 o Sepatemba a me ka la mua o Okatoba, e noho kipo aku oia ma kahi kupono iloko o kona apana, mawaena o na horu eiva o ke kakahika a me eha o ke ahiahi, e lawe pu me ka papa ahua e e wehe ia e mau ia a ka poe a pau o ia apana i ku i ka ahau me ka uku ole.

Na ka Luna Helu e kau aku i na olelo hoolaha ma na wahi akea ewalu iloko o kona apana, e hai ana i ka manawa a me kahi e hoike ana i ka Papa Ahua e like me ka mea i oleloia ma ka pauku maluna ilio.

O kela me keia mea i ike i kona inoa ma ka papa ahua, a ua haawi oia i kona hoike i ka Luna Helu e like me ka mea i olelo mau ia, a ina he kuleana kona e hookou ia a ua koi no e hookou, a ua mamua paha ia ua oi kupono ole ke kumukuai o kela waiwai i kaku ia e ka Luna Helu, i oi'aku hoi mamua ae o kona palapala hoike, a ua hoolo ia paha kona koi e hookou ia, alaila, ua hiki no ia ke hoohi hou ae, ke waiho aku me ka Luna Helu mamua ae o ka la 15 o Novemaba, he palapala e hoike ana i na kumu o kona hoohalahala i ka ahau, a e waiho aku no hoi i na koina hoopii penei:

Ina ua koi e hoemi ia ka ahau elua dala e emi iho paha, i iwakalua-kumamallima keneta koina; ina i oi'aku i na dala elua a malalo o elima dala, kanaanima keneta koina; ina i oi'aku i na dala elima a malalo o na dala he umi, hookahi dala koina; a paha aku no, he kanaanima keneta hou no kela a me keia elima dala ahau hou a hapa elima dala paha.

Aia a loa i ka Luna Helu na koina, e haawi aku oia i ka poe e hoohi ana he palapala hoopii e like me ka mea malalo ilio, na ke Kuhina Waiwai e hoilako i ka Luna Helu me ia mau palapala i pai hakahaka ia:

Ke hoike ia nei ma kela, o..... no keia apana, ua ahau ia oia penei no ka makahiki: Ahau Waiwai..... Waiwai Paa..... Waiwai Lewa..... Ahau Ilio..... Kino, Kula me Alanui..... Ua hoohalahala o..... a ua loa mai ia'ua na dala he..... i mau koina no keia hoopii ana. Apana o..... Luna Helu.

Aia a loa mai i kela a me keia Luna Helu ka palapala hoike hoohalahala, e hoohi aku ia mea i ka Peresidena o ka Papa Hoopii Ahau o kona apana.

KA OHI ANA O NA AUHAU.

E hoomaka na Luna Ohi Ahau i ka lakou hana o ka ohi ana i na ahau lewa mahope koke iloko o ka la mua o Iulai, a me ka ohi ana o na ahau paa mahope koke o ka la mua o Novemaba. Na ka Luna Ohi Ahau e hoookono ilio ma ia buke na inoa o ka poe i hoookono mau ole, ka poe-hoi i ku i ka ahau ia, a e ohi ia ko lakou mau ahau. E kaku ia nae ma kahi kaawale o kana buke, he "Mau Ahau aole i helu ia." E napa pono lakou a e hoopihia i na kolamu i kauoha ia e hoopihia, ma ka aho akau wale no. I kela a me keia kanaka e uku ana i ka ahau ilio, e huawila ka hoailona, no ka uku umi keneta, a e kaku ia no ia mea ma ka buke.

E hoolaha ka Luna Ohi iloko o na nupapa aole e umi malalo e lua pule, a me ke kapili ana ma na wahi akea ekolu iloko o kona apana, e kabea ana i ka poe ku i ka ahau e uku mai ia ma kahi i koho ia mawaena o ka la mua o Iulai a me ka la 15 o Dekemaba, aole nae e hoolaha i ka la 15 o Dekemaba, a na ka Luna Ohi e hele aku ma kahi a me ka manawa i olelo ia ma ua olelo hoolaha ia, i mea e loa mai ai na dala ahau. A na kela me keia, i ku i ka ahau, e uku

aku i kona mau ahau i ka Luna Ohi ma ka la 15 o Dekemaba, a mamua ae paha me ke kol hou ole ia.

Ina e hookaa ole kekahi i kona mau ahau i ka Luna Ohi a hala ka la 15 o Dekemaba, alaila, ua hiki no i ka Luna Ohi e hoomalu i na waiwai lewa o ua kanaka ia, e like me ka nui e lawa ai no ka hookaa ana i na ahau a me na lilo no ka ohi ana, a e kuai ia aku mamuli o ke kauoha a kekahi Lunakanawai Apana a Hoomalu paha, mahope o ka hoolaha ana elima ia. Eia hoi, ua hiki no i ka Luna Ohi e hoopii iloko o ka Aha Apana a Aha Hoomalu paha ma kona inoa ilio, ma ka inoa o ke Aupuni Hawaii, e koi ana ia mau dala ahau i hookaa ole ia, me umi hapa-haueri i hoohi ia, a ua hiki ke hoopuka i na palapala hoomalu e ohi waiwai, e like me na waiho Kivila. O ka waiwai wale no i hookou ia ma ke kanawai, oia wale no ka waiwai e hoomalu ole ia a e kuai ia e like me keia pauku e olelo nei. A eia hoi kekahi, no na ahau kino, ina aole he waiwai loa e ohi ai, e loa no i ka Luna Ahau ka mana e katioba i kekahi mukai, e lawe aku i na kanaka ia imua o ka Lunakanawai Hoomalu a Apana paha, mawaena o ka la mua o Iulai a hiki i ka la 30 o Iune; ua hiki no ke hoolaha ia ke kanaka, ina he kanaka kino ikaika, ma ka hana oia, a pau kona ahau a me na koina i ka hookaa ia, i 50 keneta no ka la hookahi.

E malama ka Luna Ohi a o kona hope paha i na waiwai a pau i hoomalu ia ma ka mea nona ia waiwai na lilo, a hiki i ka la i kauoha ia e ka Lunakanawai e kuai ia aku ke ole nae e huawi ia mai he palapala hoopaa no ka lawe ana mai o ia waiwai i ka manawa i olelo ia, Ma ke kudala e kuai ia aku ai, a ina i oi'aku na dala i loa mai mamua o na dala ahau a me na koina a ka Lunakanawai i koi ai, alaila, e hoohi ia aku i ka mea nona ia waiwai, me ka palapala hoike no ia kuai ana a me na koina, ke kol ia mai.

Ina mahope o ka hoookaiku nui ana, ua hiki ole ke ohi i kekahi mau ahau, alaila, e waiho aku ka Luna Ohi me ka Luna Helu he palapala paha lewa, i hoohiki ia, me na inoa me na wahi noho ke ike ia, o kela me keia kanaka, a me ka nui o kona ahau.

Aia a pau na ahau i ka ohi ia, e hoouluulu pololei ka Luna Ohi i na kolamu o kela me keia nona, a e hoailoia pakahi, a e kaku hou e ka hoouluulu ana ma na aho akau wale no.

O ka hoouluulu ana o ke kolamu "Ahau Kula," malaila e ike ia ai ka nui o ke dala ahau e uku ia'ana i ka Puuku Kula o ia apana, nana no e haawi mai i palapala hookaa e elua kope, a e hoohi aku hookahi i ka Peresidena o ka Papa Hoonauana. Aia a waiho aku ka Luna Ohi me ka Puuku Kula he palapala i hoohiki ia imua o kekahi Lunakanawai, e olelo ana o na dala i kaku ia ma kana buke, oia wale no ka mea hiki ia ke ohi ae, a me ka kupa helu i hoohiki ia no ka poe i uku ole mai i ka ahau, a me ko lakou mau wahi noho, ke ike ia, alaila, e uku aku ka Puuku Kula i ku uku e kanawai i kauoha ai. Ma ka hoouluulu ana i na kolamu "Hoouluulu o na Ahau Mau," e ike ia ai ka nui o ke dala e uku ana i ke Kuhina Waiwai, a e waiho aku me ka Luna Helu he palapala hoohiki a me ka papa helu e like me ka mea i helu ia maluna ae, alaila, na ke Kuhina Waiwai mamuli o ka palapala kiioko a ka Luna Helu, e uku aku i na dala a ke kanawai i kauoha ai.

Na kela Luna Ahau kela Luna Ahau a i ko lakou hope paha ma ka la hope o Dekemaba a mamua ae paha o ia la, i kela makahiki kela makahiki e uku aku i ka Luna Helu o ka mokupuni, a na mokupuni paha kahi o kona apana, i na dala a pau ana i ohi ai, koe nae na ahau e huawi ia nei, a e haawi ia ana ma keia hope aku e ke kanawai i kekahi Luna Aupuni a Keena paha; a ina ole e hana paha kekahi hope Luna Ahau maloko o ka manawa i olelo ia, e hiki no ke hookou ia ma kona lawe ana i na hapa haneri he umi no loko no o kona uku Luna Ahau hope, ke manno ke Kuhina Waiwai e hoouku ia paha; na ke Kuhina Waiwai no e hoopii i ka la mua o Feberuari, a mamua ae paha o ia la, ma ka palapala hoopaa a kekahi Luna Ahau i uku ole aku i ka Luna Helu i na dala ahau ana i ohi ai, e like me ka olelo maluna, a o kela a me keia Luna Ahau hope e uku ole ana i na dala a pau i ohi ia ai e ia ma ka la mua o Maraki, a mamua ae paha, ua ku ka hewa aihue waiwai i haawi ia e malama, a e hoopii ia oia e like me ia.

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

J. B. Kawakawa 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.	R E
	<i>Keei, Kahauloa + Napoohoa</i>		\$	\$	\$	\$	\$												
	<i>Kealahewa + Kaunaloa</i>																		
	<i>Moses. Baret</i>	aim. + hale i Kaunaloa 2 Eka hale i Kealahewa aim. o Kanuaka 60 Eka 6 lū " alio alio " 4 cete. 6 k. m. 489 Cargo hale " maki + guia 8 b. p. 155	600 600 200		1400	344	2	1		2	220				34 64				
	<i>J. D. Parisa Jr.</i>	200 Eka aim + hale	2500		2500										25 00				Maka
	<i>J. S. Anatonis</i>	30 b. p. m. + 420 b. p. m. + 25 lū " alio alio " 3845 shot. Keiki	40			3585	2				220				40 05				
	<i>J. W. Smith</i>	pa + hale i Kaunaloa 3 lū " laka hale " maki " 170 2 Diz. moa " 3 lū " aapipi " 45	500 170 45		200	235					110				5 45				
					4100	4164	4	1		2550					95 14				

INSTRUCTIONS TO ASSESSORS AND COLLECTORS.

NOW TERMED BY ACT OF AUGUST 21st, 1888; 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 moneys 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 such tax list, and who shall have made his returns to the Assessor, as hereinbefore provided, and if entitled to exemption shall have claimed such exemption, and who may deem himself aggrieved by any excess 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 of dollars 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 ordinary civil suit. Provided, that no property, not especially exempt from taxation, shall be exempted from levy and sale under such 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 Justice, and the defendant, 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 "Houluulu 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.