

Bist of Tax Payers for 1889 in the District of S. Monal , Island of Betwaii Weleman. NAM E Value of Cotal Value SITUATION AND KIND OF PROPERTY Carts and Draus Total Amount of No. of R. P. No. of L. C. A. No. of Tag. mprove Personal Carri-ages. POLL. ROAD. School. D00. REN Age. Land of Lands. Taxes ments Property Kaupisto 300 3 abana Kuleand 500 hale lacad 200 4 lin i l'eralle 4.00 Kaaihie 200 12/10 1 hote 350 Naholo Mauchine f.t. Grco 1506ipipor" 8/10" 1holi 1650 1.650 J.H.S.Th Honomalino Kaleimoku. 2 abana Muleand 200 300 11 110, 2 6ipi," 2 Kercalle 325 200 2.25 Helelow Kuleanal i Honomaline 400 400 4 .00 Mary Ho Nelis II. 300 Rulio Hegrie Kolua 20% to Ella 305 5096 8542 3 liv" 4 Kekake I Mahisto . 300 mara" 2/10"3 Kett, a mene 400 00 V Kaula. Www Mul, aing 3 Escal 210 7 liv" 3 scenasce 190 1 11 1800 005 217 2 2/0

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4 List of Tax Payers for 1889 in the District of S. Kona Island of Hawaii alemanule Assessor. Amount of Personal Property. Value of Value of Land Total Amount of Taxes No. of No. of R. P. L. C. A. Carts and Drays. Total Value Total Value of Improve-ments. Carrl-ages, No. of Tag. NAME. SITUATION AND KIND OF PROPERTY No. POLL. ROAD. School D08. RE Age. of Lands. Improvements. Miloliir Hoopuloa, Es Kaanaaria 300 aband ging "Horpula 26.0 3038 Opihali 500 2512 anapuka 190 3199 halulaau 500 2 holii, 4 lio, na raa," na puaa " 3 let. 270 85-116lato hale + 1 lio ahiu 15 1150 325 211 Humut 1 Sanila 5- 1300 akana aina ; Hopuloa 57 21Ca 400 2735 21735 1.83-VF 8 110 "5 16etc," millimit incred. 285 100 285 3 Makakoolaw aban, aina i Hoopulon 75 EACA 400 2735 5 liv" hale" Kell, + mikini 24 220 220 400 Malia D. L. 300 aina 1000 Erect + hale 33.00 120 1 holi's relater ان می 3000 65 65 63-5 300 300 Esca aina ; Horpulara Makel 1000 1.35-V 14 2 110" 2 1Cett." 3 bi pi maiu," 26 i pi e a e 135 700 135 Puhi 3-, 300 38 ENa aina 645 hale laau 300 fin 5 acescasce 643 55 55 Suhid " 300 2 apan. Mul. + hale 800 1 110 + 1 ho-Ki, miKini 500 100 100 fi, ch, 5300 In ella arran 3 Mell. 715 15 415 3 the 13 2100 6495

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6 List of Tax Payers for 1889 in the District of S. Kona, Island of Mauraid alemarul Assessor. mount of Value o Total Amount of Taxes No. of R, P, No, of L. C. A. Value of Total Value Carts and Drays. Total Value of Carri-No. of Tag. NAME. SITUATION AND KIND OF PROPERTY Personal POLL. ROAD. School. D08, RE No. Improve-Age. Land of Lands. Improvements. ages. ments. Property. Hoopuloa + Japa, & dralescahis. 5 300 hale lade" stip" - scere. 325 53 81 3 25 330 . J. Makauhaole \$ 300 hale laau, 6 lio, 6 Mete. 500 200 Kapanai. 3, 16 amascaidd dina a Kaliuna i Papa 200 200 Ŋ 30490 50 Femal 1,1 10 1 4 yron 18. 28 5-5+--600 20 2 2 10

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Bist of Jax Payers for 1889 in the District of S. Kond The Carlemarkel Assessor.

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List of Tax Payers for 1889 in the District of S. Konai

, Asland of <u>Hawaii</u>

No.	NAME.	SITUATION AND KIND OF PROPERTY		Value of Land	Value of Improve- ments.	Total Value of Lands.	Total Value of Improvements	Amount of Personal Property	Carri- ages, POLI	L. ROAD	. Sęhool	. DOB.	No, of Tag,	Carts and Drays.	Total Amount of Taxes	No. of R, P.	No. of L. C. A.	Age.	R E
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No.	N A M E .	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improve- ments.	Total Value of Lands.	Total Value o Improvements:	Amount of Personal Property.	Garri- ages,	POLL.	ROAD	School.	D0G,	No. of Tay,	Carts and Drays,	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	R E
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No.	N A M E .	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improve- ments.	Total Value of Lands.	Total Value of Improvements	Assessor Amount of Personal Property.	Carri- ages,	POĽI.	ROAD.	School.	DOG.	No, of Tag,	Carts and Drays,	Tota	al Amount Taxes	t of	No. of R. P.	No. of L. C. A.	Age.	R E
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Bist of Tax Payers for 1889 in the District of S. Kona, Island of Hawain. alemakuli Assessor Value of Amount Total Amount of Taxes Value of Total Value Total Value o NAME. Carri-ages. No, of Tag. Carts and Drays. No. of R. P. No. of L. C. A. No. SITUATION AND KIND OF PROPERTY Improve-Personal POLL. ROAD. School. DOG. Age R Land of Lands. Improvements. ments. Property. Hookend & Kealia. Mescaulahar 300 suleanar hale 600 2 /10" 3 16c16." 2 bipi 95 300 95 330 7 25 300 Parhale D.J.L. Mahimu 2000 6637 Pa aing mahi 200 5108 Kulvana; Kauhaka 100 5520 2apana ainai Kalahi Ki 200 2958 aind mahi i Kauhaka 21490 Paging mahit ng bale 1 490 3347 Pa aina i Kauhaka 100 10 lio" 5 Ket. 80 bip por" mainail. 1890 1 CKa Kalo" Hofe Ulu," /a Ka Hale" milit. 5 3 na mainaicoc 100 na mati'r na meagula 100 aina Kuai & Kealoha ; Harlena 5950 350 2320 83 80 3347 P. TT. Traha. 300 aina Kalo i Kealia T 166 4960 aina Nofe + alani i Kealia I 100 7427 Pahale ; Kealia I 35 10235 " " Horollena 155 2 Hale lagui Hortena 630 130 20 60 60 60 10 bipi 4 KcK. 2 lio + la Ko Hale 21 270 84 na maligna mengeula + 110 fe ulu 320 290 456 630 18 40 16 nahineluaim 900 206 630 2.705 31

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No.	N A M E .	SITUATION AND KIND OF PROPERTY	Value of Land	1 1 1 1		Total Value of Improvements	Amount of Personal Property.	Carri- ages.	POLL. ROJ	AD. School	DOG,	No. of Tag.	Carts and Drays,	Total Amount of Taxes	No. of R, P.	No. of L. C. A.	Age.	RE
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Bist of Tax Payers for 1889 in the District of S. Mona, Asland of Maurai

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List of Tax Payers for 1889 in the District of S. Kona In Vaclementul Assessor.

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Bist of Tax Payers for 1889 in the District of S. Kona, Island of Hausai

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No.	NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value ol Improve- ments.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carri- ages,	POLL,	ROAD.	School.	D0G.	No. of Tag.	Carts and Drays,	Tota	Amount o Taxes	f	No. of R. P.	No, of L. C. A.	Age.	RE
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	Bist of Ta	ax Payers for 1889 in	n the	Qis	trict of	f 19	. Mon. Assessor	d		, C	Isla	nd	of	awaii			
<u>· · · · · · · · · · · · · · · · · · · </u>	NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improve- ments.	Total Value	1	Amount of Personal Property.		OLL. ROAD	. School.	D00, No. Tag	of Carts and Drays,	Total Amount o Taxes	f No. of R, P,	No. of L. C. A.	Age,	
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1 Marin		2 83. mba "3. puna" bipi maiu 43			200		233						5-	45 · · · ·	Haw This		
				ng - Ngantang Salah (1999) - 1991 - 1										· · · · · · · · · · · · · · · · · · ·			

32	Bist of Ia	ex Payers for 1889 v.	n the	Dis Mai	tract of	f S.	<u>Mona</u> L'Assesso	r.		<i>,</i>	. 0	Ish	ani	d of	l Ma	waii.		•	
No.	N A M E .	SITUATION AND KIND OF PROPERTY	Value of Land	Value ol Improve- ments.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carri- ages.	POLL.	ROAD. S	School.	DOG. N	lo. of Oa Tag. Dr	erts nd ays,	Total Amount of Taxes	No. o R, F	of No. of L. C. A	Age.	RE
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		2 hale 1570 bi pi paro 105-0	200		2200	500	2401								57	~~ V ^{5'ê}	5		
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33	List of Ta	a Payers for 1889 v.	n the De	District of	1	<u> </u>			, <i>d</i> :	slan	rd g	f	fau	vaíð.		•	
No.	NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improve- ments. of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carri- ages. POLI	. ROAD.	School, DO	A. No. of Tag.	Carts and Drays,	Total Amoun Taxes	it of	No. of R. P.	No. of L. C. A.	Age,	RI

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List of Tax Payers for 1889 in the District of S. Mona. , Asland of stawaii.

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No.	N A M E .	SITUATION AND KIND OF PROPERTY	Value of Land	Value oł Improve- ments.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carri- ages.	POLL.	ROAD. 8	School.	DOG, No, Ta	of Cart. and g. Drays	¹ 8 To1 1 8.	tal Amoun Taxes	nt of	No. of R, P.	No, of L, C, A,	Age.	RE
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Bist of Tax Payers for 1889 in the District of S. Mona, Island of Mawaii.

				100	cienci	Noul	Assessor.														
No.		SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improve- ments.		Total Value of Improvements.	Amount of Personal Property.	Carri- ages.	POLL,	ROAD.	School.	D06.	No, of Tag,	Carts and Drays,	Tota	l Amount Taxes	of	No. of R. P.	No, of L. C. A.	Age.	R
	<u>Mela Ra Meia</u> B. Pauahi Bishop. J. a. TTagoon M. Ta Kahumaimai o ka Thoi Mana S ^r 300 Muuanu S ^r Bila Nakoo ka 300 Samuel Mamaka 300 Davids. 300 R. Makaila Suusnoni	ahilo a lana 2000 ahilo a Alael + Heatleg ²⁴⁰⁰ ²⁴⁰⁰ ²⁴⁰⁰ ²⁴⁰⁰ ²⁴⁰⁰ ²⁴⁰⁰ ²⁴⁰⁰ ²⁴⁰⁰ ²⁴⁰⁰ ²⁴⁰⁰ ²⁴⁰⁰ ²⁴⁰⁰ ²⁴⁰⁰ ²⁴⁰⁰ ²⁴⁰⁰ ²⁴⁰ ²⁴⁰ ²⁴⁰ ²⁴⁰ ²⁴⁰ ²⁴⁰ ²⁴⁰ ²⁴⁰ ³⁵⁰ ³⁴⁰ ³⁴⁰ ³⁵⁰ ³⁴⁰ ³⁴⁰ ³⁵⁰ ³⁴⁰ ³⁵⁰ ³⁴⁰ ³⁵⁰ ³⁴⁰ ³⁵⁰ ³⁴⁰ ³⁵⁰ ³⁴⁰ ³⁵⁰ ³⁴⁰ ³⁵⁰ ³⁴⁰ ³⁵⁰ ³⁴⁰ ³⁵⁰ ³⁴⁰ ³⁵⁰ ³⁴⁰ ³⁵⁰ ³⁴⁰ ³⁵⁰ ³⁵⁰ ³⁶⁰	Land \$ 20400 3440 200	Improve- ments. ≸	Total Value	Total Value of Improvements. ≸	Amount of Personal		POLL.	ROAD.	Sahool.	D06.		Carts and Drays.	Tota ≸	58 2 110 1 2	40 00 00 5-0	158 116	No. of L. C. A.	Age.	R
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7 Bist of Tax I	Payers for 1889 in the	District of	Asland of	
		Assessor.		

۷٥.	N A M E .	SITUATION AND KIND OF PROPERTY	Value of • Land	Value of Improve- ments.	Total Value of Lands	Total Value of Improvements.	Amount of Personal Property.		POLL. RO	, DAD. School	DOG.	No. of Carts and Tag. Drays,	Total Amount of Taxes	No. of R. P.	No. of L. C. A.	Age.	R E I
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Bist of Jax Payers for 1889 in the District of , Island of Assessor. Amount of No. of R. P. Value of Carts and Drays Total Amount of No, of L. C. A, Value of Total Value Total Value o No, of Tag, Carrl-Personal D08. POLL. ROAD. School. Age, NAME. SITUATION AND KIND OF PROPERTY Improveof Lands. Taxes No. Improvements ages Land Property. ments. Mai Ma arao 40,30037 Houlaula Mui 2 24 3430 49075 1318 21 6.3606 Arad 210024 500 8233 91 73 120025 954 240 11 90 2660 2625 5352 270026 1567 2 39 50 2100 27 2900 500 120028 2955 3710 21 2 330 74 95 1365 12703 210029 550 146 18 90030 2900 150 3600 900 31 95 14 4100 4164 2550 90032 500 3270 83 4400 00 2,00033 5929 2855 105 54 2 4770 9610 90034 14321 5450 303 30 -1-33 183 60 18070 50 120036 220 Votal Exemption = \$ 58,600. 96147 2543 124640 9380 07 Assessed Value Real Estate \$ 134020 " General 0 96 14# 7 Exemptiones allowed - 58 600 Total Valuation - \$ 288,767

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38 Bist of Tax Payers for 1889 in the District of , Island of Collector. Amount of Total Amount of Total Value Total Value o Carts and Drays. No. of REMARKS. No. of SITUATION AND KIND OF PROPERTY. Personal DOG. NAME. Taxes of Lands. Improvements Tax Receipt Property. - Recapitulation Collection Josperty Brok-Elotal Collection as per Assussment 2349 06990 9380 9511 " Delinquento .. '93 17650 40 1030 25#3 96147 5 7 0 9380 8 14/02 24640 ollection Porperty Book 100990 9350 0-Dogtes ath Dotal Collection 7 23496 8 14 10 325 554 588 /33 5 20 16 13 HJ 39988 5 345 582 618 10.2271

List of Sai Payers for 1889 in the District of South Mona, Island of Fouring

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List of Tax Payers for 1889 in the District of S. Kima Taxes Not Assessed Copy - Collector. 39 , Island of Hanaii Amount of Total Amount of Total Value Total Value of of Lands. Improvements. Carts and Drays No. of Tax Receipt REMARKS. SITUATION AND KIND OF PROPERTY, Personal POLL. ROAD. Saboo nna NAME. ages. Taxes Property. A.S. Cleghom House W Land 1400 400 Kanohomanna 410 6900 Land house cattle ste-J. Mann 58.75 585 ex s AcalaKai 12 moha Kabrohano Kami 9 190 Mannu I 100 Romi ana 0-0 100 Kalikina 210 1.00 J.K. Marihue 220 220 Paila 220 Kalama 50 50 Komahakini 10 Kanhi 10 Ramorau Kanialo 220 W. Thompson Shi 310 250 50 220 mary yates 600 200 300 Rev. S. H. Davies 300 5 Callake 200 200 Rucha 00 ant Carried for 1/10 1225 50

Bist of Jax Payers for 1889 in the District of Anassised Varies - Collected -

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Bist of Sax Payers for 1889 in the District of S. Kond 2. Caelemakuli collector. , Island of Sawai.

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Bist of Tax Payers for 1889 in the District of S. Kona, Island of Maurail.

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N A M E .	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY	Y,	Total Value of Lands.	Total Vəlue of Improvements.	Amount of Personal Property.	Carri- ages.	POLL.	ROAD.	School.	Carts and Drays.	08, No. To	of g. Tot	al Amount of Taxes	R E M A R K S .
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N A M E .	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carri- ages.	POLL. ROAD.	School,	Carts and Drays.	DOG.	lo. of Tag.	otal Amoun Taxes	tof	R E M A R K S .
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NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Personal Property.	Carri- aġes. POLL	ROAD &	School, Carts and Drays	DOG, No. of Tag.	Total Amount of Taxes	Marked Angel (1990) Strangersteining (1991) (1991)	REMARKS.	•
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	N A M E .	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improve- ments.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	POLL, ROAD.	School. DOG.	No. of and Tag. Drays.	Total Amount of Taxes	No. of No. o R, P. L. C. A	f Age.	REN
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N A M E .	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Cdrri- ages. POL	.L. ROAD.	School.	Carts and Drays.	DOG, No. Ta	of 7.	otal Amour Taxes	nt of		REM	ARKS.	
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NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improve- ments.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carri- ages, POL	L, ROAD.	School. L	DOG. No. Tag	of Carts and J. Drays,	Total Amour Taxes	it of No. R,	of No. o P. L. C. /	A. Age.	REN
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	List of Tax P	Payers	for 1839 in the D	istrict of	S. Kona	, C	Island of	Hawaii	
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•	N A M E .	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improve- ments.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carri- ages. P	OLL. ROAD	School. L	108, No	ag. Carts and Drays.	Total A Ta	mount of ixes	No. of R, P,	No. of L. C. A.	Age.	REMA
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N A M E .	No, of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carri- ages.	POLL. RO	4D. Schoo	Carts and Drays,	D08. No. Ta	of Tot	al Amount of Taxes	REMARKS.
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NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improve- ments	Total Value of Lands.	Total Value of Improvements.	Personal Property.	Carri- ages. PO	LL. ROAD.	Suhool. DOG.	No, of Carts and Tag, Drays,	Total Amount of Taxes	No. of R, P.	F No. of L. C. A.	Age.	F
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10.	N A M E .	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.		es, POLL. RC	AD. School, Cal an Dra	ts d ys. DDB.	o, of Total Amount ag, Taxes	of REMARKS.
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List of Tax Payers for 1889 in the District of S. Mona , Island of Haulaii 16

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	List of Tax V	Payers	for 1889 in the D	istrict	of a	8. Mori	a.			, C	Isi	" and	l of	1	fau	sail.	•••••••••••••••••••••••••••••••••••••••	•	17
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Bist of Tax Payers for 1839 in the District of S. Kona J. Caelemanul collector. , Island of Hawaii

Ňo	, N A M E .	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carri- ages,	POLL.	ROAD.	School.	Carts and Drays,	DOG.	Vo. of Tag.	Total Amount Taxes	of		REMARKS,
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NAME.	No. of Tax Receipt.	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carri- ages,	POLL.	ROAD. S	hool. Oai Dra	ts d DOG ys.	No; of Tag,	l Amount of Taxes		REMARK	S ,
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	N A M E .	No. of Tax Receipt.	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carri- ages,	POLL.	ROAD.	School,	Carts and Drays,	DOG.	No, of Tag,		al Amount Taxes	it of	REMARKS.
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Low of Jax Vayers for 1889 in the Historic of Stona, asland of Trawaw

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• N A M E .	No. of Tax Receipt.	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Oarri- ages, POI	L. ROAD.	School.	Carts and Drays.	No. of Tag.	Total Amount of Taxes	R E M A R K S .
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23 Dess of Jax Vayers for 1889 in the District of Orma, Anana of Adama

۷٥.	N A M E .	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improve- ments.	Total Value of Lands,	Total Value of Improvements.	Amount of Personal Property,	Oarri- ages,	POLL.	ROAD	. School	<i>000,</i>	No. of Tag.	Carts and Drays,	Tota	al Amoun Taxes	t of	No. of R. P.	No. of L. C. A.	Age.	REŅ
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List of Tax Payers for 1889 in the District of S. Kona, Island of Hawaii.

•	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands:	Total Value of Improvements.	Amount of Personal Property.	Carri- ages,	POLL.	ROAD. So	hool. Ca Dra	rts Id DOG Iys,	No, of Tag,	Tota	l Amount Taxes	of	F	REMARKS.	
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ΝΑΜΕ	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands		Amount of Personal	Oarri- ages.	POLL.	ROAD, Schoo	ol. Carts and Drays,	D08.	No. of Tag.		mount of xes	REMA	RKS
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Bist of Tax Payers for 1889 in the District of & Nona Dailemakul Assessor. , Island of Hawaii

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List of Tax Payers for 1889 in the District of S. Mond J. Calemascul Collector. , Island of Hawaii.

		No of		Telev		1	or.	lear a	T	1	1				. 1		-		
	N A M E .	No. of Tax Receipt	SITUATION AND KIND OF PROPERTY,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property,	Carri- ages.	POLL.	ROAD.	School,	Oarts and Drays.	DOG. No. o Tag.	Tot	al Amoun Taxes	t of		REMAI	RKS,	
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Bist of Ta	x Payers for 1889 i	n the	Des	trict of	f t	l <i>Itm</i>	a)	• •		. C	Isi	an	id	of	I;	faw	dú		•••••••••	
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NAME.	SITUATION AND KIND OF PROPERTY	Value of Land	Value of Improve- ments.	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carri- ages,	POLL.	ROAD.	School.	DOG.	No. of Tag,	Carts and Drays,	Total	Amount Taxes	of N	o, of R. P.	No. of L. C. A.	Age.	REMA
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	Bist of Tax	e Payers for 18	g in the Distric.	t of S Mona	, Island of	Hawaii
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		No. of			Total Value	Total Value of	Amount of	1				Carts		No. of	Tota	l Amount	t of				
No.	NAME.	No. of Tax Receipt.	SITUATION AND KIND OF PROPER	ΙΥ, 		Improvements.	Personal Property.	Oarri- ages.	POLL.	ROAD.	School.	Carts and Drays,	D00,	Tag.		Taxes			REMA	RKS.	
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List of Tax Payers for 1889 in the District of S. Kond Doulemakel Collector. Asland of Acawaii.

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, Island of Hawaii List of Tax Payers for 1889 in the District of Stoma lencerre la Assessor. Amöunt o Value ol No. of R. P. No. of L. C. A. Total Amount of Value of Total Value Total Value o Carts and Draus. REMAR Jarrl No. of ROAD. D08, Age. SITUATION AND KIND OF PROPERTY POLL School. NAME. Improve-Personal Taxes ages, Taa. Land of Lands. mprovements ments. Property. Keei Mahauloar Maporobord , 20 150 Rev. S. L. Desha 57 2 It him 1 ap ama Kalairen see S. Kumano G. D. Kamaurha fr. 129 ElC, ain, o Kalama 3+4 Par + hake 1130 dinahow . Nalamatumu. 12 80 150 1280 S. W. Kind Aparbale 800 3 10 & Kett, mite, Hau mar 159 150 250 4 00 i a immharles 200 alluich. 240 ain. J. K. Fahal A. Marheau 300 alling 300 300 bar hale 1. 200 1500 200 \$ 20 200 64 J. C. Simerson Apa+ha/e 3/12 to barrabal. 425 Hokukano Noo 425 V 21 78 and in I.C. Simerson Atoni Kapehe 12 a.C. Simerson 100 100 Vat. of S. P.M. Nawaa Mul, pahale 200 2 40 Kalya ch. 200 T. S. Clighon & Co. Mohe ulu ; Kahauloa 1000 1880 7 25-73 40 12340 60 a. machea 2265 10 Anatonis. Machedi Kat- 2110 354 54 XIGO Maui 220 2 20 "Hui o Meanu." Kope ula ona Kei 1400 110 14 1ea. 774. 1000 2953 91 374 74

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Bist of Sax Payers for 1889 in the District of S. Kona , Island of Hawaii 9 lemakulu Assessor. Value o mount o No. of L. C. A. Total Value Total Value o Total Amount of No. of R. P. Value of Carrl-ages, Carts and Drays. No, of Tag. NAME SITUATION AND KIND OF PROPERTY Personal REMAF Improve-POLL. ROAD. School. DOG. Age. Taxes of Lands. Land Improvements ments. Property. leei, Mahauloa + Nabrobro. J. Gospan, Horle Nahaulor 1000 500 na hal é <del>éc</del>, 1940 15 866 7 248 8668 15 the 200 14 Bull " 5/10" 2 Kert, 314 24 Drz, moanth pular mai 2 Kall, 75-6 na aie main. 12438 125 48 1004 Macha 300 600 14 Kul. au. 300 27 In Kult i Maparfor De Habili Kalua AG 140 Kaimirale. J. Sunahra Mala gn are Ka'lis Kanuha Kanamu Val. 275-3/12 1 2 Kerc hale 115 90 85 Nacole Wal + hale 400 2110 "4 Ket Kopenla 55 1 55 Jai Harra 55 100 Kaipua 475 lis 25 15 25-175 Kaelematule Yain + hale 725 lid 25 hord. 75 425 25 Ascona ch. 9. Grayle 475 25 2 Kul + hal. 1/10 25 ****2 175 K 0 °365

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Bist of Sax Payers for 1889 in the District of S. Mina , Island of Hawaii 55 allemonte Assessor. /alue of Value of Total Value Total Value of Amount of No, of L. C. A. Total Amount of No. of R, P, NAME SITUATION AND KIND OF PROPERTY Carri No. of Tag. Carts and Draus Improve-No. Personal POLL, ROAD. DOG, of Lands. School, Age. RE Land Improvements. ages, Taxes ments. Property. mouli. Kalukalu + Marrae. Todd A.A. aina ; (muli+hale)180 ElCa 2204 Respecta Too ElC. 350 latohal. " Sala hotelio 1490 Puchana 4 the V Fotim-alkino 3 ilis mill." Tranoho 2550 1315 125 41 65 2 J.n. attins aina+hale 1600 2/10 1 6ibi 65 1300 13 65 63 Geter Whitmarsh ahp o Kaawaloa kai 400 440 200 morali 200 6 49 Honukar 1 Rev. S. St. Inavie. 11/125- 359 15 44 41/04 Dala manus 1/01/06. nollon Q. 1090 2) ENCE ain, Kaanalaa 24 Stuction 940 150 24 10 74 Jon. Todd. fr.

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## Bist of Sax Payers for 1889 in the District of S. Kona , Island of Sawaii.

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Bist of Sax Payers for 1889 in the District of S. Kona , Island of Mawaii Oallomatri Di Assessor Value of Amount of Total Value Total Value of of Lands. Improvements. Value of No, of L. C. A, Total Amount of No. of R. P. Carts and Drays. Carri-ages, No, of Tag. SITUATION AND KIND OF PROPERTY Improve-Personal POLL. ROAD. DOG. School Age. REN Land Taxes ments. Property, mouli, Kalukalu, Marrael. Maiama 10 10 Celimatiai m 2 161. Seo ( () () () () Varhale! () 125 6 82p.m." ilio, +lasto hale! 130 500 200 200 nahoto. Mary yates. Movi Can Greenmell. H. n. Kilulalut Kanakau 2500 1000 Hottes Kano 2000 700 (mali 2700 500 300 Ker bu Ka 600 KaluKahi 250 Thompson 100 Keala Kellua 5150 1250 Willoa 800 Hale Iri 200 600 Ili Kahi Hoot. 15×9 120 Mahauloaini 140 2250 3850 300 950 150 61 p. m. " 530 61 p. por " 3 64/4 38/10 7350 lats hale "10 hote" puade maik. 2360 Money Lent 9610 4 13420 5450 249 293 20 440 Lilixalani aina i Kalukalu . 700 700 7 00  $[\cdot]_{c:C^{c}}$ 1 20 3 ( ... Law 100 4 20 ) Callin Maril ance plante Makorkon 303 30

૱ૺ List of Tax Payers for 1839 in the District of S. Mona D. Caelennakulu collector. , Island of Hawaii

	NAME.	No. of Tax Receipt	SITUATION AND KIND OF PROPERT	ГΥ,	Total Value of Lands.	Total Value of Improvements.	Amount of Personal Property.	Carri- ages.	POLL.	ROAD.	School,	Carts and Drays,	DOG,	No, of Tag.	Total	Amount o Taxes	of		REMA	RKS.	
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List of Tax Payers for 1889 in the District of Stona, Island of Hawaii 35 Value of Total Value of Lands. Improvements. Amount of Personal Total Amount of Taxes No. of R. P. No, of L, C, A, Value of Land Carts and Drays, Carri-ages. No, of Tag. DOG, Age. REN POLL. ROAD. School. SITUATION AND KIND OF PROPERTY Improve-NAME. Vo. Property. ments. Onouli, Kalu Kalu + Marrae.

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

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# HE OLELOAO I NA LUNA HELU A ME LUNA AUHAU.

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

#### HOOKUU JA I NA AUHAU.

AUHAU KINO.

Eia ka poe i hookuu ia i na Auhau Kuloko: Ke'Lii ka Moi, na Luna o na Aupuni E, a me ko lakou poe hope i holke ia na inoa ma ke Keena o ko na Aina E. Eia ae ka poe i hookuu ia i na Auhau na makahiki he umikumamahiku a me kanaono, ina pala he kanaka Pilikino: Na Kahunapule Karistiano a pau e malama ana i ka Olbana, na Kumukula a pau e noho ana i ka Olhana Ao e ol akuvana i na malama cono i kela a me kela makahiki, na Koa a pau e noho ana i ka Olhana, me na Koa Pualu i kakauluoala a e noho ana me na hoa o ka Olhana Kinal Ahi o Honolulu, a me na wahi e ae kahi i malama ja oihana, a e malama ja ana ma keja hope, ka poe hoi e noho hana ana. Na ka Luna Nui nae o ka Hui a me Kakauolelo o ka Oihana Kinai Ahi e waiho aku i ka Luna Helu o ka Apana i palapala hoike i hoohiki ia, e hoike ana i na ihoa o na hoa o ka hui'i hai aku ola i ka Luna Helu iloko o ka malama o Iulai, a e hoakaka ka aina a kupa ole paha.

ana i na kumu e hookuu ia ai.

Eia na Waiwai Paa i hookuu ia: Ka waiwai paa o ka Mol, a o ka Mojwahine naha o ko ke Aupuni, o ka Papa Hoonaauao ko na Moi a me ka Moiwahine, ko ke Aupuni, ko ka Papa Hoonaadao no ka dala.

pono o na kula i hoohui ia a me na kula-wae, a me ko ka Halemai holowahine. Aka hol, o ka auhau hookahi keneta i kau ia mamua holo aku ana i ua Aina E, ua hooponopono ia ko lakou mau auhau aku nei maluna o ka walwal e ohi ta maluna o ka walwal wale no i kino i ka wal kepa lu al, a nolaila, ua pili wale no ja lakou na aubau oi aku i na dala ekolu haneri, ina paha he waiwai paa a waiwai lewa paha; aka nae, e ae ole ia na hookuu ana, mai ka walwai o na hui o kela a me keia ano, na waiwai o ka poe make, a poe e noho ole nei maanei, a e ae ia ke koina hookuu o \$300, iloko wale no o hookahi apana o kela Aupuni, a o ua apana la, 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 ae maluna o ia Hui. kumukuai piha, aka, ina na moraki ja na waiwai la alaila, e hoike mai ka mea nona ja walwal no ka nui o ja moraki a me ka inoa o ka mea nana i moraki mai, aka, na ka oua e uku i ka huina piha o ka auhau i helu ia maluna o ia-e nana i ka Pauku 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 ola ka mea nona la walwal, a e helu la ola no la waiwai.

#### KA AUHAU MALUNA O KA WAIWAI PAA.

O ka waiwai paa ola na aina a pau a me na kahuahale 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 atua, a e kau ia ka auhau i hookahi dala maluna o kela a me kela maopopo no ka nui o kona mau auhau, a ua kauoha paa ia ola e hoohookahi haneri dala o ka waiwai i helu ia.

#### KA AUHAU MALUNA O NA WAIWAI LEWA.

O na walwai lewa ola no na kahiko hale a pau, na kahiko gula a dala paha, na wati, 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 inaunei a ua holo paha ma kahi e, na dala a pau é wailo ana ma ka lima, na wahi hooffmalima, ke kuleana iloko o na alna a walwal paa paha, na hoike aku i ka poe mea walwal paa iloko o ko lakou mau apana ka mana a me na pono no ke kukulu a hoohana ana i kekahi hana, na poe hoi e noho ana ma na apana e ae o kela Aupuni, e hoomanopoo palapala sila no kekahi hana hou a akamal, na aelike, na mea kanu ana no ka waiwai i auhau ia a me ke kumukuai i manao ia, ina nae è ulu ana, na Bona Aupuni a pau, a me na manu laka, a me na holo- ua waiho mua ia ae ko lakou mau hoike helu a aole hoi i hoomahuaholona a pau, a maluna o ia mau mea e kau ia i hookahi dala lloko o hua hou ia ae e ka Luna Helu. ka haneri dala hookahl. O ka waiwai hoolimalima e helu ia no ka mea ia ia ka pomaikai i loaa, ina paha he aina Aupuni a aina Leialii ia he mea paa loa keia. vaha.

elima dala pakahi i kela a me keia makahiki.

Ua kau ia ka Auhau Kino hookahi dala i kela a me keia makakupa o ka aina a kupa ole paha, i kela a me keja makahiki,

AUHAU ILIO.

Ua Auhau 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 Aubau Kula elua dala i kela a me keia makahiki, funono ke hookuu ia, mamua ae o ka la 2 o Iulai, i kela a me keia maluna o kela kane a me keia kane iloko o keia Aupuni, mawaena o mukahiki, aole nae e hookuu la kekahi no na Auhau Pilikino ko ole i na makahihi he iwakalua a me kanaono, ina paha he kanaka kupa o

#### AUHAU ALANUI.

Ua kau ia ka Auhau Alanui elua dala i kela a me kela makahiki. kula i hoohui la a kula wae paha, ko ka Halemai Moiwahine, ko na maluna o na kane a pan iloko o kela Aupuni, mawaena o na makahi oibaña hoomana, no na kahua halepule me na ilina, aole nue e oi ki he umikumamahiku a me kanalima, ina he kanaka kupa o ka ia, a ina he kuleana kona e hookuu ia a ua koi no e hookuu, a ua aku i na eku elima pakahi. A ua hookuu ia hoi ka waiwat lewa o ka aina a kupa ole paha. E auhau ia na Kan Ukana a pau pakahi elua manao paha ia ua oi kupono ole ke kumukuai o kona waiwai i kakau

HOOMANAO.-O na Luina Hawaii (sela) maluna o na moku e 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 olhana maloko o kela Aupuni, e anhau la lakou pakahi no kela a me keja hookahi haneri puka i loga maj iloko o ka makahiki i hala i ka wa e helu ia ana, i hookahi dala, aole nae e kau ia kekahi auhua e

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

#### KA HELU ANA O NA AUHAU.

a ka Luna Helu, oiai aole no e loaa i ka Luna Helu a i kona hope paha kona uku ke ole i hana pela, 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 hoopiha a e hoohiki ia. Na na Luna Helu e hele kino aku i kela me kela men, e hoopuka i na palapala hoolaha i kakau ia a i pai ia paha, e kahea ana i

na kanaka e halawai me ia ma kahi kupono iloko o ka malama o Auhau o kona apana. Iulai. Ina i haawi ole mai kekahi kanaka i ka Luna Helu he pepa hojke o kona wajwaj ku i ka auhau i hoohiki ja, a hojke ole maj ja mea mamua ae o ka la mua o Augate, alaila, na ka Luna Helu a o kona hope paha, e kakau ia mamuli o ka ike i loan iala, a e paa no ia kakau ana maluna o na mea a pau, aole hoi e hiki ke hoopii hou ae. Na na Luna Helu ma ka la mua o Sepatemaba a mamua ae paha, e

O na palapala hoike a pau a ka poe ku i na auhau, e hoohiki no ekakau ia no ia mea ma ka buke. 1. N. J. N. S. 14

mua ae o ka haawi ana i ka Luna Helu, na na Luna Helu e hoohiki mai al na dala auhau. A na kela me kela, i ku i ka auhau, e uku ia oia e like me ia.

paha, e kakau la olelo hoohiki ma na soao mua o kela me kela buke, mamua ae paha me ke koi hou ole ia. e olelo ana: "O keia ka Buke Helu Auhau 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 io iloko o kela a me keja ano waiwai, a e hoomanao i na meu i hana hou ia iloko o ka makahiki i hala, aole hoi e hoopii loa i ka Buke Helu o kela makahiki.

papa auhau a e wehe ia e nana ia e ka poe a pau o ia apapa i ku i ka auhau 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 Auhau e like me ka mea i olelola ma ka pauku maluna iho.

O kela me keia mea i ike i kona inoa ma ka papa auhau, a ua haawi ola i kona holke i ka Luna Helu e like me ka mea i olelo mua ia e ka Luna Helu, i oi aku hoi mamua ae o kona palapala hoike, a ua hoole ia paha kona koi e hookuu ia, alaila, ua hiki no iaia ke hoopii 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 ka auhau, a e waiho aku no hoi i na koina hoopii penei :

Ina na koj e hocemi ja ka anhan elua dala a emi iho paha, i iwakalua-kumamalima keneta koina; ina i oi aku i na dala elua a malalo no ia kuai ana a me na koina, ke koi ia mai. o elima dala, kanalima keneta koina; ina i oi aku i na dala elima a malalo o na dala he umi, hookabi dala koina ; a pela aku no, he kanalima keneta hou no kela a me kela elima dala auhau hou a hapa elima dala paha.

Aia à loaa i ka Luna Helu na koina, e haawi aku oia i ka poe e hoopii ana he palapala hoopii e like me ka mea malalo iho, na ke Kuhina Waiwai e hoolako i ka Luna Helu me ia mau palapala i pai hakahaka ia :

> Ua hoohalahala o.....a ua loaa mai ia'u na dala he ..... i may koina no keia hoopii ana.

...... Luna Helu. Apana o.....

Aia a loaa mai i kela a me keia Luna Helu ka palapala hoike hoohalahala, e hooili aku ia mea i ka Peresidena o ka Papa Hoopii

#### KA OHI ANA O NA AUHAU.

E hoomaka na Luna Ohi Auhau i ka lakou hana o ka ohi ana i na auhan lewa mahone koke iho o ka la mua o Iulai, a me ka ohi ana o na auhau paa mahope koke o ka la mua o Novemaba. Na ka Luna

we ke kakauinoala imua o kekahi Lunakanawai Hoomalu a Apana aku i kona man anhan i ka Luna Ohi ma ka la 15 o Dekemaba, a

Ina e hookaa ole kekahi i kona mau auhau i ka Luna Ohi a hala ka la 15 o Dekemaba, alaila, ua hiki no i ka Luna Ohi e hoomalu i na waiwal lewa o ua kanaka la, e like me ka nui e lawa ai no ka hookaa ana i na auhau 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 la. Eia hoi, ua hiki no i ka Luna Ohi e hoopii Na kela a me kela Luna Helu iloko o na la a pau koe na la lioko o ka Aha Apana a Aha Hoomalu paha ma kona inoa iho, ma Babali, mawaena o ka la 20 o Sepatemaba a me ka la mua o Okutoba, ka inoa o ke Aupuni hawaii, e koi ana ia mau dala auhau i bookaa e noho kino aku ola ma kahi kupono iloko o kona apana, mawaena o ole ia, me umi hapa-haneri i hoohui ia, a ua hiki ke hoopuka i na na hora ciwa o ke kakahiaka a me cha o ke ahiahi, e lawe pu me ka palapula hoomalu e ohi waiwai, e like me na hihia Kivila. O ka waiwai wale no i hookuu ja ma ke kanawai, oja wale no ka waiwai e hoomalu ole ia a e kuai ia e like me keia pauku e olelo nei. A ela hoi kekahi, no na auhau kino, ina aole hè waiwai i loaa e ohi ai, e loaa no i ka Luna Auhau ka mana e kauoha i kekahi makai, e lawe aku i na kanaka la mua 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 hoohana ja ke kanaka, ina he kanaka kino ikaika, ma ka hana oolea, a pau kona auhau 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 la na ka mea nona la waiwal na lilo, a hiki i ka la i kauoha ia e ka Lunakanawai e kual ia aku ke ole nae e haawi ia mai be palapala hoopaa no ka lawe ana mai o ia waiwai i ka manawa i oleio ia. Ma ke kudala e kuai ja aku ai, a ina i oj-aku na dala i loaa mai mamua o na dala auhau a me na koina a ka Lunakanawai i koi ai, alaila, e hoihoi ja aku i ka mea nona ja waiwai, me ka palapala hoike

> Ina mahope o ka hooikaika nui ana, ua hiki ole ke ohi i kekahi mau auhau, alaila, e walho aku ka Luna Ohi me ka Luna Helu he palapala papa helu, i hoohiki ia, me na inoa me na wahi noho ke ike ia, o kela me keia kanaka, a me ka nui o kona auhau.

> Aia a pau na aubau i ka ohi ia, e houluulu pololei ka Luna Ohi i na kolamu o kela me keia aoao, a e hooiaio pakahi, a e kakau hou ae ka hoonluulu ana ma na aoao akau wale no.

O ka houluulu ana o ke kolamu "Auhau Kula," malaila e ike ia ai ka nuto ke dala auhau e uku ia' ana i ka Puuku Kula o ia apana, nana no e haawi mai i palapala hookaa i elua kope, a e hooili aku hookahi i ka Peresidena o ka Papa Hoonaanao. 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 kakau ia ma kana buke ola wale no ka mea hiki jaja ke ohi ae, a me ka papa helu i hoohiki ja no ka poe i uku ole mai i ka auhau, a me ko lakou mau wahi noho, ke ike ia, alaila, e uku aku ka Puuku Kula i ka uku u ke kanawai i kauoha al. Ma ka houluulu ana i na kolamu "Houluulu o na Auhau Mau," e ike ja aj ka poj 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 hai ia maluna ae, alaila, na ke Kuhina Waiwai mamuli o ka palapala kikoo a ka Luna Helu, e uku aku i na dala a ke kanawai i kauoba ai.

Na kela Luna Auhau kela Luna Auhau a i ko lakou hope paha 'ma ka la hope o Dekemaba a mamua ae paha o ia la, i kela maka-Ohi Auhau e hookomo iho ma ia buke na inoa o ka poe i hookomo hiki kela makahiki e uku aku i ka Luna Helu o ka mokupuni, a na mua ole, ka poe hoi i ku i ka auhau ia, a e ohi ia ko lakou mau auhau. mokupuni paha kahi o kona apana, 1 na dala a pau ana i ohi ai, koe E kakau ja nae ma kahi kaawale o kana buke, he "Mau Auhau aole nae na auhau e haawi ja nel, a e haawi ja ana ma keja hope aku e ke b kalu a." E nana pono lakou a e hoopiha i na kolamu i kauoha ia e kanawai i kekahi Luna Aupuni a Keena paba ; a ina aole e hana pela hoopiha, ma ka aquo akau wale no. I kela a me kela kanaka e uku anu i ka auhau ilio, e haawiia ka hoallona, no ka uku umi keneta, a hoouku ia ma kona lawe ana i na hapa haneri he umi no loko ae o kona uku Luna Auhau hope, ke manao ke Kuhina Waiwai e hoouku E hoolaha ka Luna Ohi iloko o na nunepa aole e emi malalo o la pela; na ke Kuhina Waiwai no e hoopii i ka la mua o Feberuari, a

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Bist of Sax Payers for 1889 in the District of S. Kona , Island of It awaii Penia Tuck Assessor. Value of Total Value Total Value of Value of No. of L. C. A. Total Amount of No. of R. P. NAME SITUATION AND KIND OF PROPERTY No. of Carts and Tag. Drays. Improve-Carri-ages. No. Personal of Lands. POLL. ROAD. School. D00. Age. Land RE Improvements. Taxes ments. Property. Keei, Mahaulou + Makooloro. Mealasterina + Maawalow Moses. Banetain. + hale i Kaaralan 2 Eka 600 botte ; KErfutta 600 ain, o Kanakau lo Erca 1990 - 1995 - 24 - 244 6 liv " Blio abiv" y cett, 6 hen, 489 200 Carco halennali + guiansbip. 155 344 1400  $\mathcal{Z}$ 2 220 24 64 J.D. Pariea Jr. J.S. Anatomis 19 200 Ella ain, + hate 2500 2500 25 00 mallar 130 6 1 17. 420 por 6 1 2 25% 0 8/10/11 3845 2 hote Kiti 3585 2 220 40 03 ,150 bathale i ragnalod 500 3/in lacks hal "matin 190 2 Diz. moral " 3puar pipin 200 235 5 45 10 95 1550 4100 416

# INSTRUCTIONS TO ASSESSORS AND COLLECTORS.

#### "ASSESSORS." NOW TERMED BY ACT OF AUGUST 21st, 1888; THE

#### EXEMPT FROM TAXATION.

POLL TAX.

The following persons are exempt from all internal taxes: His Majesty the King, the Diplomatic Agents of foreign countries and seventeen and sixty years, whether a subject or an alien, is subject their attaches duly made known to the Department of Foreign to an annual poll tax of one dollar. Affairs. The following persons are exempt from personal taxes: Al 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 twenty and sixty years, wheth of each such corps and the Secretary of the Fire Department shall annual tax of two dollars each 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 on 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 Govern-ment, 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 dollars received by such companies, respectively for premiums on or private schools, and to the Queen's Hospital, is also exempt. Pro- policies issued by such companies during the year preceding the vided, always, that the tax of one per cent, hereinbefore imposed upon property, shall be collected only upon property in excess of the charged with any other taxes or duties. 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 situ-ated 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 say 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 sub-possession of a horse or other animal, or other personal property sub-pect to taxation, shall be deemed the owner thereof, and shall be to meet him at convenient points in the district for that purpose durtaxed 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 must foot all the columns except the first and second, and prove

five dollars each

Every male inhabitant of the Kingdom, between the ages of

## 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 Any person whose name may appear on such tax list, and who shall twenty and sixty years, whether a subject or an alien, is liable to an have made his returns to the Assessor, as hereinbefore provided, and

### 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.—Havaiian sailors in vessels bound on toreign voyages, stating his grounds of objection to his assessment, or to such portion whether native or naturalized, commute for all their personal taxes, thereof as the objection applies to, and depositing therewith a sum for st the time of shipment and consequently are liable only for the tax least of connect of objection applies to. at the time of shipment, and consequently are liable only for the tax cost of appeal as follows: 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 assessment, the sum of one dollar, and such company shall not be

laws of this Kingdom, or by the laws of nations.

#### ASSESSMENT OFTAXES.

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 propertyholders 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 ing 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 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.

Assessorsshould fill out all the columns on the left-hand pages only, received.

closely.

Each Assessor must attend on all days, except Sunday, between the 20th day of September and the first day of October, at some con-Collector on or before the fifteenth day of December, the Tax Collector 20th day of September and the first day of October, at some on confector on or before the internal day of December, the fax Concessor venient 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. District or Police Magistrate, after a public notice of five days. Or affixed in at least eight conspicuous places in his district, of the time behalf of the Hawaiian Government, with ten per cent added thereto, and place at which his tax list shall be open for inspection, as provided in any District or Police Court, notwithstanding the amount claimed in the last preceding section.

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 accordincreased 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. The Collector or his Deputy shall keep all goods distrained, at the Assessor. on or before the 15th day of November, a notice in writing, NOTE.-Hawaiian sailors in vessels bound on foreign voyages, stating his grounds of objection to his assessment, or to such portion

> under ten dollars, one dollar costs; and so on for every additional account of said sale, and the costs and charges thereof, if demanded, five or part of five dollars tax, fifty cents additional costs.

Consuls of foreign nations are not exempted from taxation by the the persons appealing a certificate in the form hereinafter appearing, names and places of residence, so far as can be ascertained, and 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 

......District,

Taxes as soon after the first day of July, as possible and the collecting residence, so far as may be known, the School Treasurer will pay the commission allowed by law on the amount. The footings of the

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 allowed by law on the amount, on the certificate of the Assessor. 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 day of December in cach year, to pay over to the Assessor of the

cents for the same, entering the number of the tag and amount Island or Island in which his district is situated the amount of taxes

demand.

Each Assessor must give written or printed public notice, to be the Collector may sue for the amount of taxes in his own name, on and execution may issue therefor the same as in ordinary civil sui bind execution may issue therefore the same as in ordinary civil sum. Provided, that no property, not especially exempt from taxation, shall be exempted from levy and sale under such executiou. 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

of the same at the time required by such order. Such sale shall be at Where the exception or reduction claimed from the tax list shall public auction, and any overplus remaining after paying the taxes amount to two dollars or under, twenty-five cents for costs; over two assessed and the costs of collection, as allowed by said Judge or dollars and under five dollars, fifty cents costs; over five dollars and Magistrate, shall be returned to the owner of the property, with an

On receiving the amount of costs the Tax Assessor shall grant to the Tax Collector must file with the Assessor a sworn list, containing 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

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 receipt in duplicate should be taken, one of which should be sent to Each Tax Assessor shall, on receiving any notice of objection, for ward the same to the President of the Board of Appeals of his district. COLLECTION OF TAXES. been able to collect, and a sworn list containing the names of persons Tax Collectors should commence their work of collecting Personal from whom he has been numble to collect the tax, with their place of commission allowed by law on the amount. The footings of the column "Houluulu o na Auhau Mau" will show the amount to be The Tax Collector should add to his list any person or property in 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

It shall be the duty of each Deputy Collector, on or before the last 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 and real state, franchises, patents, contrasts, growing crops, public stocks and bonds and all domesticated birds and animals, and is sub-ject to a tax of one dollar upon every one hundred dollars of its must, before passing them to the Assessor, take and subscribe before a 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 for the book of the year before to an annual tax of the book of the year before to an annual tax of the book of the year before to an annual tax of any collectors to attend at the book of the year before to an annual tax of any collector who shall have failed to pay over to the Assession of the year before to an annual tax of the year before to an annual tax of any collectors to attend at the your tax of the annual tax of the year before to an annual tax of the year before the first day of March, shall be guilty of the tax and the tax and tax an embezzlement, and be punished accordingly.