

A Portal to the Past: A Hawai`i Kingdom Property Tax History

By Thomas A. Woods, Ph.D., Kona Historical Society, March 3, 2008

As a major source of revenue for the Kingdom of Hawai`i through most of the nineteenth century, Kingdom property tax policy was both a reflection of broader social changes occurring in Hawai`i and a tool to promote stability or create change. During the nineteenth century, the Kingdom of Hawai`i alternately used taxes as part of a religious and social system that supported a class-based monarchy, to redistribute land and wealth and encourage democracy as the Kingdom modernized, to discourage random breeding of overabundant wild dogs and horses; to encourage cultivation of land and the domestication and use of horses and cattle; and to even encourage families to have larger and monogamous families to counter Native Hawaiian disease and depopulation in the early part of the century. Property taxes are an important source of information about who lived in Hawai`i and where, their occupations, relationship to the land, what they owned, and with whom they were associated.

In late 2004, the Kona Historical Society began a research project to create a database with information from selected years of the Hawaiian Kingdom property tax records for Kona. A little more than three years later, we have completed our work in this immensely complicated project. We initially believed that the tax records would tell us important details about the style and extent of ranching in Kona and what ethnic groups and individuals were involved in the livestock industry in the nineteenth century. The project has provided us with that information—and so much more. This article is intended to provide a historical background on the origins and evolution of taxation in Kona from a Native Hawaiian tribute to the *ali`i* of food, goods, and labor to a monetary tax that supported an American-style commercial economic system. (Andrews 2003:16; Pukui & Elbert 1986:31; Silva 2004:40)

Social Divisions and Land Management in Old Hawai`i

According to Kamakau and later scholars, the great chief Umi-a-Liloa was the first to unite the Island of Hawai`i under one rule in about 1350 A. D. (Handy 1991:251-2) To ensure the success and prosperity of the people under his rule, he organized the land and people into a bureaucratic

administrative system based on land and class. He divided the land into consecutively smaller land areas and assigned chiefs to administer each land area. He also divided the people into separate classes with specific jobs.¹

In Umi's time, the island, or *mokupuni* (*moku*), was ruled by the *ali'i – 'ai – moku* (chief who eats the island), usually referred to as the *mō'ī*, or supreme chief or king. (Handy 1991:45) The *moku* was broken up into major districts called *'okana* or *kalana*. These districts, like Kona, Kohala, or Ka'u were ruled by high chiefs, the *ali'i nui*. Districts, in turn, were divided into *ahupua'a*, "wedge-shaped sections of land that followed natural geographical boundaries, such as ridgelines and rivers, and ran from mountain to sea." (quoted from Kame'eleihiwa 1992:27; see Handy 1991:43-53 for land division) *Ahupua'a*, like Kealakekua and Onouli in Kona, were ruled by the *ali'i – 'ai – ahupua'a* (chief who eats the *ahupua'a*). (Handy 1991:326)

The higher ranking *ali'i* used lower level *ali'i*, known as *konohiki*, to manage their lands. (Kame'eleihiwa 1992:29) The *konohiki* (variously translated as headman, supervisor, land agents, or land steward) were relatives of the ruling *ali'i*. They organized and supervised all work, and collected taxes from the residents of the lands they supervised. (See Handy 1991:321-322; 325 for *konohiki*)

An extended family cultivated *'ili 'āina*, or more simply, *'ili*, the next land subdivision. The master of the family, the *haku 'āina* or *haku 'ohana* (family head), governed these family parcels. *'Ili* were subdivided into smaller pieces of land, *mo'o*, *pauku*, *kīhāpai*, *lo'i* (wet taro), or *mahina 'ai*, *waena*, *pa`eli*, *pa kukui*, *pa pulupulu* (dry taro), or *mala*, *iwi*, or *ika* (sweet potatoes), depending on whether the land was used to grow sweet potatoes, dry or wet taro. These plantations or farms were cultivated by individual families or households, the common people, the *maka 'āinana*. (Handy 1991:52) In addition to having their own parcels to cultivate, *maka 'āinana* also had rights to fish offshore to the end of the reef

¹ According to Lilikala Kame'eleihiwa, one of the first to organize the land and people in Hawai'i was Mā'ilikukāhi, a *mō'ī* of Oahu, sometime in the fourteenth century. She believes Umi's reign occurred several generations later. 26-27.

adjoining their *ahupua'a* or collect firewood, feathers, or anything else they needed within their own *kalana* or *ahupua'a*. (Silva 2004:40, Handy 1991:43-53)

The *ali'i* claimed parcels within each *'ili* for his own use. He claimed a *kō'ele* for himself and a *haku-one* parcel for his *konohiki*. The *maka'āinana* cultivated these lands as a kind of labor tax to the *ali'i* and *konohiki* on the fifth day of each week. (Handy 1991:53)

Five centuries after Umi's rule, in response to questions from Captain Charles Wilkes, Esq., Commander of the USA Exploring Expedition to Hawai'i in 1841, former American missionary and the teacher and consul to King Kamehameha III and the high chiefs, William Richards compared the Hawaiian land subdivisions to an American-style system of local government. He equated *moku* with states, "thalana" (*kalana*) with counties, *ahupua'a* with townships, *'ili* with plantations, and *moo* with small farms.²

***Ho'okupu* in Hawai'i Before Western Contact**

At least since the reign of Umi until about 1839, the *maka'āinana* provided *ho'okupu* (tribute)³ to the *mō'ī* (king), *ali'i nui* (high chiefs), and lower chiefs (*konohiki*). (Handy 1991:251) The *ali'i nui* knew their districts well. It was their responsibility to decide the best use for the land under their rule.

(Kame'eleihiwa 1992:26) Successive layers of *konohiki* operated as landlords for *ahupua'a* and *'ili*, directly managing the *maka'āinana* who fished and farmed their individual parcels. The *konohiki* were the landlords and managers, who carried out *ali'i* plans, enforced *kapu*, collected *ho'okupu* for the *ali'i*, and organized the *maka'āinana* for food production and military protection. (Handy 1991:321-2; Silva 2004:42)

Some scholars have argued that this tribute was really a kind of sharecropping, and a reciprocal exchange between the chiefs and *maka'āinana*. According to Handy, in exchange for tribute, a measure of

² There is disagreement over specific land divisions and their meaning. I have used Handy as the deciding reference, since this work is based largely on information gathered on the island of Hawai'i. For other references to land names, see general references in Malo 1997:16-18; Kamakau 1961:19; Richards 1841:12; Handy 1991:43-54; Kame'eleihiwa 1992:27-9; Silva 2004:40; for Richards' importance, see Kuykendall I 1957:122, 154-160.

affection more than assessment, the *ali'i* “assured the people subsistence shares in food, fish, firewood, house timbers, thatch, and the like. . .” (Handy 1991, quote on 48, also 41, 321-322; 326) Others believe that the benefit was more spiritual, and that the *maka'āinana* benefited symbolically from the tribute, because their “*Āina* had been revitalized by the *Akua* in whose honor they had given tribute. The *Āina* could now feed them, because it had been touched by the *Akua*—who was Lono, and who, in another mystical sense, was the *Mō'ī*.” (Kame`eleihiwa 1992:30) As part of their social and religious system, the *maka'āinana* viewed tribute as a **sacred** exchange. In transferring their produce to the *ali'i*, the *maka'āinana* were in effect paying tribute to their gods, because the *ali'i* were the human representation of their gods. (Handy 1991:48,340; Kame`eleihiwa 1992:30-31)

Scholars disagree on whether to term the annual offerings before written tax law a tax or a tribute gift. *Ho'okupu* is similar to *'auhau*, in that both refer to a “tax,” but *ho'okupu* literally means “to cause to grow.” After written tax laws, *'Auhau* became the term used to refer to these transactions. (See Andrews 2003:17, 183 and below.)

Whatever we prefer to call the exchange, it involved the cultivators of the land and producers of goods giving a portion of their labor and annual food and craft productions to the *ali'i* class. In practice, the *maka'āinana* completely supported the *ali'i* with their gifts of tribute. They provided the *ali'i* with clothing, housing, and part of their military force. According to Malo, “It was from the common people . . . that the chiefs received their food and their apparel . . . also their houses and many other things. When the chiefs went forth to war some of the commoners also went to fight on the same side with them.”

The *ahupua'a* was the basic land unit on which the *ho'okupu* was based. The word *ahupua'a* derives from the combination of the words *ahu* and *pua'a*, meaning altar and pig. The seaward boundary of *ahupua'a* was marked by an altar on which a sculpted pig head was placed during tax season, and it was here that tribute was assembled during tax season. (Handy 1991:41)

Lilikala Kame`eleihiwa has done an excellent job summarizing the tribute collection process described by David Malo, a Native Hawaiian historian born in Keauhou about 1793 and associated with Governor Kuakini. (Malo 1997:vii-viii).

Collection of tribute by the Ali'i centered around the Makahiki festival celebrated in honor of the fertility god Lono. Lono is said to have been an Akua from Kahiki who visited Hawai'i each year bringing wondrous gifts for the people. His return was signaled by the rise of the Makali'i constellation (Pleiades) in the sky after sunset. This would occur in October or November and the Makahiki would continue for three or four months thereafter. During this period, Lono ruled the 'Āina as supreme Akua over all, replacing Kū, the war Akua who ruled the 'Āina for the other eight months of the year. During Lono's reign, war, human sacrifice, and labor were kapu. It was a time of rejoicing, leisure, hula dancing, and sports.

As the Akua Lono made his clockwise circuit around an island, the maka'āinana would bring forth their ho'okupu (tribute) to the konohiki and Ali'i Nui in honor of Lono. The Ali'i Nui would feed Lono in the Hānaipū (feeding together) ceremony, after which

the festival games and dancing would begin. This celebration rejoiced in the fertility that the male Akua Lono bestowed upon the divine female, the 'Āina, by his presence. The very term ho'okupu, defined in English as "Tribute," actually means "to make something grow." In this case, it is the mana, the divine power, of the Akua which is made to grow, so that he in turn can make life grow in the 'Āina and in the people. Not only does Lono cause [30] the fertility of the 'Āina—and by extension, the quality of life—to increase, but the people by their ho'okupu also cause the mana of Lono to increase. It is a continual cycle of empowerment.

At the annual Makahiki festival, each konohiki would collect from his or her maka'āinana the tribute that was to be presented to the konohiki next up in line. This meant that the konohiki would gather tribute from his various kihāpai (farms), and present it to the konohiki of the paukū 'āina (joint of Land), who in turn would pass it on to the konohiki of the mo'o'āina (strip of Land), and so on to the Ali'i of the ahupua'a and moku. The final presentation would be to the Mō'i, who would symbolically feed the fruit of the 'Āina to the Akua Lono. (quote from Kame'eleihiwa 1992:30; Also see Malo 1997:53, 142-146 and Handy 1991:331-349)



Figure 1: Ahupua'a makai marker, where tribute was delivered and collected in Old Hawai'i. In Donald D. K. Mitchell 1992:253.

Malo also describes a second tax season in January. "During the tabu period of Hua, in Kaelo [January] the people again had to make a hookupu for the king. It was but a small levy, however, and was called the heap of Kuapola (*ka puu o Kuapola*).” (Malo 1997:152; for tax period, see Malo 31)

As a close observer and missionary in Hawaii since 1823, later tutor for Kauikeaouli, and the author of the first written tax law, William Richards was in a position to know how the old Native Hawaiian *ho'okupu* system worked and how it evolved into Western-style taxation. He described pre-1839 Hawaiian Kingdom tribute in a letter to Captain Wilkes:

Under the former Kings I believe that the royal tax was laid in accordance with a pretty regular system. It was annual, and was assessed by agents of the king appointed for the purpose, and was nearly the same every year. It was laid on the ilis, on smallest divisions of land but one, and was about as follows.

A hog
A Dog
A fishnet
A fish line
A cluster of feathers
20 Kapas

A part of these last were nearly square for bedclothes and a part narrow and long for female dresses. The size of the hog, dog, net, &c varied somewhat ... according to the size of the ili.

These taxes were paid by each class of inferiors to their particular superiors and they again to theirs, till they were finally collected in one heap ... in presence of the King. Vast amounts however were secretly retained in the hands of the various grades of chiefs. Besides this tax which was regularly assessed, there were some common rules which made it necessary to make presents to the King, especially when he was travelling. (Richards 1841:19-20)

To lend authority to his version of early tribute, Richards noted that he had read his fifty-nine page letter to King Kamehameha III, and “he pronounce[d] it the truth.” (Richards 1841:59)

At least on one occasion and probably commonly, the tribute included a broader range of goods than Richards suggests in his letter. Samuel Ruggles, an American missionary who was part of the first group to arrive, described a tribute he witnessed in June 1820 on Kaua`i that was intended for Liholiho, after he became king, but before he moved the seat of Kingdom from the island of Hawai`i to O`ahu.

The week past has been a busy time with the natives. The King's rent has been brought in from all parts of the island and from Onehow, [O`ahu] a small island to the westward. It consisted of hogs, dogs, mats, tappers, feathers, pearl fishhooks, calabashes and paddles. This rent is to go to Owhyhee [Hawai`i] as a present to the young King [Liholiho]. It was interesting to see the natives come, sometimes more than a hundred at a time, with their loads on their backs, and lay down their offerings at the feet of their great and good chief as they call him. (Quoted from a letter Ruggles sent to Connecticut, Damon 1, 1931:247)

Samuel Whitney accompanied Ruggles as they watched the payment of tribute. According to Mercy Whitney, Samuel's wife, when the two families left Kaua'i shortly afterward, Kaua'i's King Kaumualii "loaded them with presents." She suggested that these presents were part of the earlier *ho'okupu* payment.

They brought about 30 mats, which serve for carpets, ceilings, &c., upwards of 100 tappers, pieces of native cloth 8 or 10 feet square, an abundance of cocoanuts, about half a bushel of oranges, a set of chairs, the timber of which was given by the king, & made by a white resident, several hogs, fans, fly brushes, & calabashes, besides many little curiosities. (Mercy Whitney's diary entry, quoted in Damon 1, 1931:248)

Later written tax laws also provide information about the traditional tribute system with slightly different details. Looking back on the early royal tribute, text of the 1842 Fundamental Law agreed with Richards' description of the primary contents of *ho'okupu*, "Formerly the royal tax of a common size farm was 1 fathom swine, 40 *tapas*, 40 *paus* [skirt-like covering for women made of *tapa*], 1 dog, 80 fathoms of fish line, and a fish net 800 meshes in length." (*Fundamental Law* 1842:133, quoted in Morgan 1948:23)

The *konohiki* strictly enforced the required tribute, carefully tracking individual contributions. Although Ancient Hawaiians took great pride in their memorization abilities, W. D. Westervelt noted that early Kingdom "tax" collectors sometimes used a long fibrous cord and knotted it as each person brought in their tax quota. "Some brought pigs, dogs, sweet potatoes, mats, calabashes, and like products of home industry. Hunters brought rare feathers and birds; and the fishermen brought fish." Those who were not counted by a knot faced serious retribution, the loss of their crops, their homes, and even death. (Westervelt 1922:30, as quoted in Morgan 1948:fn 23, 23.)

Controversy and Slow Transition

The Ancient Hawaiian *kapu* system that formed the basis of Hawaiian religious, social, political, and economic life had begun to fray before Kamehameha I died in the spring of 1819. The *kapu* system was also the basis of the Kingdom's system of *ho'okupu*. The death of Kamehameha I in 1819 and the

official abandonment of the *kapu* system by the *ali`i* later that same year, the arrival of foreign traders in large numbers, and the landing the spring of 1820 of the first company of missionaries from the American Board of Commissioners for Foreign Missions (ABCFM) left the Kingdom in upheaval for the next twenty years. (Kuykendall 1957:68-69; 72-169)

The collection of tribute or taxation was part of this social, economic, and political sea change. Noenoe Silva and Jonathan K. Kamakawiwo`ole Osorio have argued that written tax laws together with the *māhele* land divisions sundered traditional Hawaiian relationships and made the Hawaiian people more vulnerable than ever before. No longer protected by custom, their *konohiki*, or their *mō`ī*, the *maka`āinana* were easily dispossessed through sale or unscrupulous means. *Maka`āinana* became “*hoa`āina*,” or tenants and *konohiki* became simply landlords as laws replaced traditional obligations and bonds. *Ho`okupu* meant as an honorific tribute expressing the reciprocity of the traditional Hawaiian system of community became a levied monetary tax. (Silva 2004:42)

But the old system of tribute was criticized by Westerners and some missionary-educated Hawaiians as unfair and repressive. Using language of feudal Europe, Richards reported that

In the same manner as the King taxed the lands, and the people at large, so each particular lord of a fief taxed his own vassals, and the lands in their possessions. There was not however so much regularity among the lower classes as among the higher, and the oppressiveness of the systems consisted mainly in the great number of Lords over the same vassals some one of whom may be presumed to have disregarded all rule and justice, and therefore scarcely none of the lower orders escaped the severest rigors of unrestrained tyranny.

No valuable article was considered safe in the hands of the lower classes, for if not directly plundered, some form of taxation would be devised by some one of the supervisors by which it was sure to be taken from them, or they made to suffer for not presenting it of their own accord. Hence none of the lower classes even if they were able even dared to live in a large house, cook a large hog, fish with a large net, or wear the first quality of dress. (Richards 1841:23-24)

Richards estimated that the *maka`āinana* did not retain more than one-third of their produce, the rest was divided among *ali`i*. (Richards 1841:14)

Influenced by his missionary teachers, David Malo also complained that “The amount of property which the chiefs obtained from the people was very great. Some of it was given in the shape of taxes,

some was the fruit of robbery and extortion.” (Malo 58) In fact, according to Malo, the *maka ‘āinana* did not own any fruits of their labor. All the *maka ‘āinana* produced from the soil “belonged to the chiefs.” (Malo 1997:60) Although *ali ‘i* were supposed to take care of the *maka ‘āinana*, “... the kings sometimes appropriated the fruits of the people’s farms. The *makaainana* were not pleased with this sort of conduct on the part of the king. They looked upon such work as acts of tyranny and abuse of authority.” (Malo 1997:196) As a direct response to these concerns, tax laws in the 1840s limited the amount of tribute the chiefs could extract from the *maka ‘āinana* and suggested that the chiefs had abused their authority by requesting unreasonable amounts of tribute.

Western influence had been spreading through the islands after Captain Cook landed at Kealakekua Bay in 1793. Due to their subsequent and frequent contact with commercial traders, missionaries, and the demands of foreign residents and warships, Native Hawaiians were deluged with competing demands for written laws. (Daws 1968:55-60; Kuykendall 1957:157-159.)

From the 1820s through the 1830s, Liholiho, Ka`ahumanu, and later, young Kamehameha III and Kamehameha IV, the *kuhina nui* who succeeded Ka`ahumanu when she died in 1833, struggled to retain their traditional customs as they slowly transitioned to a new system of government and life that could protect them and the Hawaiian people from being devoured by England, France, or the United States. In 1825, for instance, Ka`ahumanu tried to replace the old *kapu* laws with the Ten Commandments. The attempt failed when Kamehameha III, still a young boy, refused to approve them, because he was afraid it would anger his people. Ka`ahumanu apparently thought it was appropriate to replace an oral civil and criminal code based on the *kapu* system with a new written code based on Christianity. (Kuykendall 1957:123-124; Merry 2000:70) Ralph Kuykendall describes the 1820s and 1830s as a period when “the Hawaiian rulers gropingly made their way through an unfamiliar field, slowly replacing in part the old *kapus* and customary laws by written statutes after the manner of foreign lands.” (Kuykendall 1957:126)

The Transition to Western Capitalism and Taxation

In spite of heavy pressures from missionaries, Western merchants, and foreign governments eager to protect foreign property rights and the right of free commerce, the *ali'i* did not agree on a comprehensive written criminal or civil code of laws until 1839.

The emerging money economy and the emergence of written laws were major factors in the transition from a tribute born of affection and reciprocal benefits to obligatory taxation and legal protections. The money economy was one of the first elements to emerge. (Morgan 1948:104-5) Kamehameha I assessed the first *'auhau* (taxes), as distinguished from *ho'okupu* (tribute) in 1817 on foreigners whom he had permitted to work land. At least some of these land-holding foreigners paid a money tax based on the number of laborers employed. That year, Kamehameha I also imposed harbor dues for the first time. (Morgan 1948:108)

As the Kingdom fell into debt from *ali'i* purchases of Western luxury goods in the 1820s, the *ali'i* introduced taxes payable in sandalwood. From 1819 up to the 1830s, the *ali'i* largely depended on sandalwood sales to help pay off their mounting foreign debt. They commanded the *maka'āinana* to deliver sandalwood to them, in addition to the usual *ho'okupu*. During this period, sandalwood sales were the major source of income for the chiefs and the medium with which they paid off debt. (Morgan 1948:108-9)

Richards described the evolution of these early taxes in his letter to Captain Wilkes.

Since the country has been visited by foreigners several new forms of taxation have been devised, some of which for a time bore heavily on the people, and none more so than the requirement to cut sandal wood. The amount of sandalwood cut being the first 30 years of this century must have been immense. The chiefs are able now to give account of more than 100,000 piculs, that is 1,000,000 dollars. A large portion of this was collected by taxation in one form or other. During my acquaintance with the business, the labor performed has been worth all that the sandalwood has been valued. Indeed it has been the hardest of all the ways in which they have attempted to raise money. But in the early period of the business it was not so. The above can be only a small portion of the whole amount of sandalwood carried from the islands, but a very large amount has been cut on shares and not by taxation. (Richards 1841:21)

Richards went on to describe the introduction of additional money taxes.

Another new form of taxation has been the duties laid on the various productions of the Islands carried into the markets. Till within a year and a half, half of everything carried into the market at Honolulu was claimed by the government. The proportions of the other Islands was much less but was still a heavy tax on the people. Duties were also laid on all the more profitable kinds of labor. Those whose special employment was the building of houses, paid a heavy annual tax for the privilege. The same was true of those who were employed in washing clothes, and also in many other kinds of profitable business. . . .

. . . Another new form of taxation has been for money. This has been assessed some times on lands, but usually on polls. One year the amount received was about 25,000 dollars, but usually not half that amount.” (Richards 1841:21-24; 28)

The first written Hawaiian tax law, dated December 27, 1826, allowed payment in specific goods or Spanish currency. The law required each able man in the Kingdom to pay their *konohiki* half a *picul* of good sandalwood, or four Spanish dollars, or another commodity worth that amount. Each woman was directed to provide authorities with a mat 6 x 12, or *tapa* of equal value, or one Spanish dollar. (One picul was 133 1/3 lbs, and it was worth about \$3 to \$18 in China. Kuykendall 1957:91-2)

Pressures from foreign merchants and threats that delay in implementing laws acceptable to Western governments could lead to the loss of the Kingdom’s sovereignty increased in urgency during the 1830s. On Aug 18, 1837, David Malo wrote to Kinau, saying “you must not think that this is anything like olden times, that you are the only chiefs and can leave things as they are. . . .” He warned her that the white man “will eat us up, such has always been the case with large countries, the small ones have been gobbled up. . . . Therefore get your servant ready who will help you when you need him.” (Kuykendall 1957:153)

William Richards became the “servant” Malo suggested the Kingdom needed. In 1838, largely in response to foreign pressures to develop a constitution and legal system and the need to control foreigners, the king and chiefs invited the Lahaina-based missionary to teach them about modern government. Richards became “Chaplain, Teacher and Translator for the King.” (Kuykendall 1957:154) At the same time, Kinau and the chiefs asked Richards to develop a set of laws that could protect them from foreign dominance.

In 1839, Richards worked with the *ali'i* to develop the Declaration of Rights and Laws of 1839, published together in a small booklet on June 7, 1839. (Kuykendall 1957:159-160) As the first complete criminal and civil code of the islands, the 1839 laws also provided the first consistent tax system. (Beechert 1985:25) Five of thirteen sections of laws in the 1839 document established written tax law. (Kuykendall 1957:161)

Implicitly acknowledging that previous requests for tribute had been excessive, the Declaration of Rights established the principle that the common people had rights, could own property and retain the fruits of their labor, and that they were protected from unreasonable taxation: “Protection is hereby assured to the persons of all the people; together with their building lots, and all their property, and nothing whatever shall be taken from any individual, except by express provision of the laws.” (Kuykendall 1957:160)

In collaboration with the *ali'i*, Richards subsequently wrote the 1840 Constitution and Laws of the Hawaiian Islands. The constitution clearly established a new government that confirmed the existing organization with the king, *kuhina nui*, and Council of Chiefs, but also established a representative body chosen by the people and a supreme court. (Kuykendall 1957:167-168) The constitution revised the 1839 taxes, establishing tax officers to be appointed by the king and *kuhina-nui*. Their job was to assess and collect taxes, and serve as judges over tax law controversy. (Kuykendall 1957:169; Beechert 1985:25) The laws also established the right of people to create legal “partnerships” that combined work and property, similar to modern corporations. (Beechert 1985:25) The laws were revised again slightly in a third edition, translated into English, and published in 1842. (Kuykendall 1957:168, fn 58).

Tax laws through the early 1840s illustrate a gradual transition to Western-style tax law, while initially allowing some familiar Hawaiian commodity payments in lieu of currency. Importantly, the laws eliminated the previous multiple taxing system where a series of *ali'i* levied their own taxes, or tribute, according to the land division, and instead establishing a single “government tax” divided into three major types: poll tax, land tax, and labor tax. According to law, the poll tax was payable in money or goods:

For a man, one dollar.

For a woman, half a dollar.
For a Boy, one fourth of a dollar.
For a girl, one eighth of a dollar.

This is the ratio of taxation for adults and children above 14 years of age. But feeble old men and women shall not be taxed at all. In the back part of the islands where money is difficult to be obtained, Arrow Root will be a suitable substitute. Thirty-three pounds of good arrow root will be taken for a dollar. Cotton also is another suitable article; sixteen pounds will be accounted equal to a dollar. Sugar is another suitable article; also nets. If any individual do not obtain the money at the time when every man is to pay his taxes, and if he do not obtain arrow root, nor sugar, nor nets, until the specified months for payment are passed, viz October, November and December, and if the last days of December have passed, then every man shall be fined the value of two dollars, (if his tax is not paid) and the same rates of increase shall be observed in relation to those whose taxes are less than that of a man. The fine shall be paid in some property that can be sold for the value of two dollars, but not in property subject to immediate decay or death. (Laws, 1842:19)

The land tax was payable in swine or money, and continued the old requirement that residents be productive on the land or face penalties, such as dispossession of the land itself and its redistribution by the king.

The following is the rate of taxation for plantations, and, farms including plantations. There shall be no state, county, town and district tax, but only the following:

A large farm—a swine one fathom long.
A smaller one—a swine three cubits long.
A very small one—one yard long.
If not a fathom swine, then ten dollars.
If not a three cubit swine, then 7 ½ dollars.
If not a yard swine, then 5 dollars.

If neither a fathom swine nor ten dollars, then two yard swine, or if failing of these, then 4 one cubit swine, or if not these, then some other property of equal value with a fathom swine, Or, if none of these, then inquiry shall be made both of the land holders and landlords, and he whose is the fault shall be dispossessed of this right in the land. Or if the fault is common to the landlord and tenant, then they shall have three months to put the land in good order, at which time they all shall leave it. For in that case it appears that the land was truly valuable, but the landlord and tenant neglected to pay the taxes. This is doing a real damage—it is downright laziness. In the same manner as these persons are fined and then dispossessed, so also shall those persons be fined and dispossessed who hold small farms included in larger ones.

But those plantations which have no farms in them, under the direct taxation of particular chiefs, and have never had during the remembrance of any of the people now alive, they shall be taxed as follows in this new assessment:

A large plantation—two fathom swine.
A smaller one—one fathom swine.
A very small one—a three cubit swine.

(Laws, 1842:19-20)

The laws defined the weight of acceptable swine, too. According to law, if there was a disagreement over the size of swine “tax swine shall be weighed and a fathom swine shall be considered as weighing 333 pounds, a three cubit swine 250 pounds, and a yard swine 167 pounds. In the system of taxation this shall be considered as the regular weight of all tax swine.” (Laws 1842:20)

Finally, a labor tax was also assessed. While it was not assessed on the fifth day of each week, as it had been in the past, regular work for the king and different levels of *ali'i* was still required, though subjects could substitute cash for labor. Tenants were required to work two days for the king and one for the landlord on the first week of every month, and two for the landlord and one for the king on the second week of the month. The tenants were then free to work for themselves during the last two weeks of the month—unless a public project required their assistance, in which case, they were subject to an additional assessment of twelve days during the month, a pretty demanding addition. (Laws 1842:20-21)

The optional payment in traditional commodities or currency suggests that the new written laws were intended to regulate not only the amount of the tax and how it was paid, but also the relationships between *konohiki* and *maka'āinana*. Rather than the old system of *ho'okupu*, which provided reciprocal benefits-- tenure on the land and protection for subsistence commodity tribute—these new laws provided written, legal protection to tenant residents from being thrown off the land or having their property seized. Although it retained a similar hierarchical relationship between the *konohiki* and *maka'āinana*, it clearly described the legal rights of the newly defined “landlords” and “tenants.”

No man living on a farm whose name is recorded by his landlord, shall without cause desert the land of his landlord. Nor shall the landlord causelessly dispossess his tenant. These are crimes in the eyes of the law. If any portion of the good land be overgrown with weeds, and the landlord sees that it continues thus after a year and six months from the circulation of this law of taxation, then the person whose duty it is shall put that place which he permitted to grow up with weeds under a good state of cultivation, and then leave it to his landlord. This shall be the penalty for all in every place who permit the land to be overrun with weeds. The same rule shall apply to sub-landlords and sub-tenants.

But if any man being in straitened circumstances, wish to leave his farm, or if he have business in another place, this is the course he shall pursue. He shall first give notice to his landlord, and having informed him, he shall then put the farm in as good a state as he found it, after which he may leave it.

Landlords, oppress not your tenants; condemn them not without a cause while they continue to do well. If a land agent do thus to his tenants, and dispossess them without a crime on their part, he shall pay a fathom swine to his tenant, and the tenant shall not be dispossessed. ---Wherefore, ye landlords, land agents, and sub-landlords, do not thus to your sub-tenants—take not causelessly from them the products of their lands, nor their domestic animals, nor any other article which is not given you. All the avails of your own working days are yours. There is no penalty for the landlords who confine themselves to that right. ... (Laws 1842:24)

To lighten the burden on common Hawaiians, the first year, only half the poll tax was due, but the full land tax was payable. During the second year, only the full poll tax was due, while half the land tax was payable, and so on. (Laws 1842:33-34)

In describing the new tax laws to Captain Wilkes, Richards emphasized the new rights of the commoners and the protections the tax laws provided from unreasonable or unregulated demands.

This whole system of taxation [traditional *ho'okupu* system] as described above is now abrogated. The right to tax the people is now confined to the government in which the people have a voice. The various classes of chiefs and landholders have no right [to] tax even their own tenants for anything but labor and that is limited by law, and that is limited to three days in a month, which the tenant may commute for four dollars and a half per year.

The government tax is now all estimated in money, but is paid in a variety of ways. It is assessed on the polls and on the lands. The manner of assessment varies, the 1st year light upon the polls, and heavier on the lands, the next year heavier on the polls and light upon the lands. The poll tax must be paid in money, or if the time for collections passes and it is not paid, then twice the amount is required in produce. The land tax may be paid in money or in arrowroot, cotton, coffee—sugar--turmeric, oil nuts, hogs &c at the market prices. Most of the land tax is at present paid in hogs, which can be turned to very little account as there is no sufficient market for the pork.

The average rate of the poll tax from year to year, according to the present laws, is as follows.

An able bodied man= 75 cts
Woman= 37 ½ cts
A boy over 14 years of age 18 ¾
A girl " " " 9 6/16

The land tax is assessed upon the ilis, or smallest division but one. The amount is from 2 ½ to 10 dollars for each ili. The size of the ili, is such that I should think they are capable of supporting on an average 30 persons each. (Richards 1941:25-27)

The tax law was slightly revised in important ways in 1842. Money became the standard “by which all taxes and assessments” were estimated, and the law suggested it would be a good thing to pay taxes in cash, but cash payment was not yet required. With limited money in circulation, the law still

allowed “kukui nuts, at \$1.50 per barrel; arrowroot, at 3 cents a pound; tumerick, [sic] at 3 cents a pound; fish, “valued as is right”; cotton 6 cents a pound; also nets, or any other article which the tax officer can certify.”(*Laws of 1842*: 55-56, as quoted in Morgan 1948:110.)

The Kingdom imposed the first animal tax in 1843. Surprisingly, it was placed on dogs and cats. To curb the expanding populations of these animals, the Kingdom taxed dog and cat owners at the rate of one Spanish *rial* per animal. A *rial* was a Spanish silver coin worth about fifty cents in 1843. If the tax was not paid, the animal was destroyed. At that time, a person could buy a goat for one *rial*, so this tax was a significant amount. (*Laws 1843*:4, from Rose 1990:103; for value of *rial*, see Martin 1992:116)

The lack of Western legal experts in the early Kingdom years was an important factor that slowed the development of written Hawaiian law, but also allowed the transitional period that combined common Hawaiian law with Western-style law. Arriving in February 1844, John Ricord was the first trained lawyer to immigrate to Hawai`i. Born in New Jersey, he had practiced law in Florida and Texas, and had served as Texas attorney general. Ricord had no connection with the missionaries and was haughtily dismissive of their combination of religion and law.

Gerrit Judd, then secretary of foreign relations, quickly appointed Ricord attorney general of the kingdom. (Merry 2000:87; 90-91; Kuykendall 1957:236) Ricord soon began planning for three organic acts that would reorganize the government. At the same time, he began establishing common law through his participation and opinions in court cases. He was the primary author of the new 1845-1846 tax laws. Ricord left the Kingdom in 1847 after a conflict with Judd over the secretary’s daughter. (Merry 2000:91) At this time, the population of Native Hawaiians was in rapid decline, and foreigners had determined that the slow disintegration of the population was related in part to their inherent laziness. (Morgan 1948:117-123; *Constitution and Laws 1842*:30)

The 1845-1846 tax laws that Ricord formulated pushed the Kingdom further toward Western-style taxation. The laws included several major changes, including the systematic introduction of chattel taxes and the related introduction of *ad valorem* tax rates. Chattel taxes were assessed on personal property, defined as non-fixed property. *Ad valorem* is a Latin phrase meaning “as to value” or “according

to value.” In *ad valorem* taxation, assessors taxed property according to a percentage of its value in the marketplace. Although Hawai`i had long used *ad valorem* rates to tax imports, 1846 marked the first year Hawaiian law applied *ad valorem* to property taxes. (Statute Laws of 1846:169; Morgan 1948:200)

In an unusual arrangement that suggests the transitional nature of this era, the *ad valorem* rate legally floated to a maximum of two percent. The Kingdom set the rate annually after determining projected revenue from import duties, fees, and the poll, land, and labor taxes. In spite of the ability to float the rate, it almost always resulted in a two percent tax. (Castle 1892:63) The law also placed the responsibility for accurately reporting and valuing property on the owners themselves, not on a tax agent. (Statute Laws, 1846:166, 169-173) This approach inevitably led to lower than anticipated property tax collections.

Poll taxes changed little from the early 1839-1842 laws, with the only change being an increase for female children to the same price as boys. A few persons were exempted from poll taxes, including debilitated persons, daughters living with parents, and soldiers. (Statute Laws, 1846:166; Castle 1892:64)

Land taxes were assessed on *'ili* and *ahupua'a* units. The law set taxes at the following amounts: *'ili* No. 1, five dollars; *'ili* No. 2, three dollars; and *'ili* No. 3, one dollar and a half. In areas where there were no *'ili* divisions, *ahupua'a* were taxed as follows: *ahupua'a* No. 1, ten dollars; *ahupua'a* No. 2, five dollars; *ahupua'a* No. 3, three dollars. In the first instance of applying *ad valorem* rates to real estate, house lots not connected with agriculture were assessed on an *ad valorem* rate of up to two percent. But houses of farmers were not taxable no matter where they were located. Fee-simple patented lands were declared tax- exempt for twenty years. (Statute Laws, 1846:166)

The labor tax was clearly a rental tax for native tenants—the old *maka 'āinana*. It was applicable only to subjects born of Hawaiian mothers who were “either vassals or tenants of some landlord ... or without any art or profession. No natives owning farms in fee simple, and cultivating them, and no other persons being married and having three children, shall be amenable to the labor tax; neither shall natives debilitated with age.” (Statute Laws, 1846:166)

The required days of labor did not change much for 1842 to 1846. Those subject to the tax were required to work on Tuesday, Wednesday, and Friday of the first week of each month for the government and on the second week tenants were required to work for their landlords on Tuesday and Wednesday, and on Friday for the government for public projects. No one was required to work on land more than five miles from their homes unless they were away from home, in which case they were required to work on public projects at that location. A very complex system of work based on the clock and corresponding flag signals was created to govern work times and ensure everyone worked their required hours. Instead of laboring, tenants could satisfy this tax by paying twelve and one-half cents per day, the typical value of a day's unskilled labor in the 1840s and 1850s. (Morgan 1948:133) On the third and fourth weeks, tenants were free to work on their own lands. In addition, at their discretion, island governors could assess a type of road tax by requiring an additional twelve labor days per year for road work. (Statute Laws, 1846:166-168)

All residents of Hawai'i were liable to the personal property tax, except diplomatic agents and foreign employees, Christian missionaries and native teachers. Personal property taxes were based on the "ready cash value" of residents' possessions. This first personal property tax relied on the honesty of citizens. It was the responsibility of individuals to file with the governor before the first of December a sworn statement, witnessed by a local magistrate, the value of their household property. Similarly, all owners of cattle, horses, mules, asses, cats, and dogs had to file a sworn statement of the numbers of animals they owned and their value. In turn governors submitted their tax rolls to the Minister of Finance. (Statute Laws, 1846:169)

Personal property taxes were used to encourage hard work, industrious use of animal resources, local industry, and large families resulting from new "legal" marriages. Locally made furniture valued in excess of one hundred dollars was taxed at one percent, while foreign-made furniture in excess of the same value was taxed at two percent. Cattle over the age of one were taxed fifty cents each, unless they were milked or used as beasts of burden, in which case they were taxed twenty-five cents each. Horses over two-years-old were taxed fifty cents each, unless used for draft, in which case they were taxed at half

that rate. Taxes for mules and asses were twenty-five cents only if they were not used for draft. To discourage large, wild populations of dogs and cats, each was taxed one dollar unless used for specific duties like “guarding houses, flocks, and herds” in the case of dogs and storehouses in the case of cats. All other personal property not enumerated was subject to a tax of up to two percent of its value. To encourage marriage and procreation, a legally married father of at least two living children with less than two hundred dollars in personal property was exempt from all personal property taxes. (Statute Laws, 1846:170)

The 1846 tax law did not break completely with Hawaiian social and economic hierarchical traditions. Although forbidden from assessing additional taxes on their tenants, landlords could assess them for agreed-upon rents for land and fishing. This placed tenants in an ambiguous position, since fear and a sense of inferiority to the chiefs and landlords still persisted, and they were unlikely to debate or resist rate requests. The Kingdom still accepted commodities in lieu of cash payment for taxes due. Once the Kingdom’s budget was finalized, the Minister of Finance announced the type and value of commodities that would be accepted in lieu of cash payment at the same time the ad valorem rates were declared. (Statute Laws, 1846:170)

A Major Break with the Past: The Rush to Westernize Law

Searching for a sanguine climate, William L. Lee arrived in Hawai`i from New York in October 1846. A friend of Charles R. Bishop, the twenty-five year old Harvard-trained lawyer was soon deeply involved in the development of Kingdom law. Lee was appointed chief justice of the new superior court in 1848 and prepared the new 1850 Criminal Code based on Louisiana Criminal Code and a proposed code from Massachusetts that was never actually implemented there. (Merry 2000:3, 99; Kuykendall 1957:264) Lee also was the most likely author of the 1850 Masters and Servants Act, (Beechert 1985:41-42, 45), became President of the Board of Commissioners to Quiet Land Titles in August 1847 (Merry 2000:93), was elected the first president of the Royal Agricultural Society (Merry 2000:3), and was the primary author of the 1852 Constitution. Using the United States as a model, the new constitution created

a republican government with a division of powers into legislative, executive, and judiciary and provided for universal male suffrage. (Daws 1968:184) Lee also was deeply involved in developing the Māhele laws, and authored the law permitting foreigners to buy and sell land in 1850. (Merry 2000:92)

Unlike previous laws, these new laws from 1850 to 1852 completely separated the Kingdom from its traditional *kapu* laws and weakened the monarchy in favor of republican government. The tax law of 1850 reflected this rush toward Westernization. For the first time, the Kingdom required payment of taxes in currency. The legislature attached “An Act Abolishing the Payment of Taxes in Produce” to the new 1850 Criminal Code. The new tax law required

That all existing laws, rules and enactments, relating to the payment and receipt of any of the King’s taxes, in produce or goods or otherwise than in current coin of this kingdom, shall be, and the same are hereby abolished, and that in future all persons liable to taxes of any kind or denomination, shall pay the amount or amounts that may be due for such taxes, only in current coin of this kingdom: Provided, that nothing contained in this act shall apply to the labor tax, which shall continue to be collected as at present. ... (Penal Code 1850:168.)

Legislators adjusted the tax law in 1852, eliminating the tax on cats, and imposing a school tax for the first time. A tax that would soon become more generally applied and an important source of revenue to support education, school taxes of three dollars for people without children and five dollars for those with children was placed only on non-citizens. (Castle 1892:64) The King and Nobles also agreed by resolution in 1851 to abolish land taxes. Although the legislature passed the law in 1852, new *ad valorem* real property taxes were instituted in the big changes of 1859. (Morgan 1948:199)

The 1846 tax on animals and other property was very difficult to collect, and revenues were limited. People simply did not report their property and animals as required and found other ways to avoid paying the tax. As a result, an 1855 law overhauled the tax assessment process. The law created tax enumerators, whose responsibility it was to enumerate people, property, and animals and add them to a tax list. (Castle 1892:64; Rose 1990:103-104)

The legislature again overhauled the tax laws in 1859 as part of a comprehensive Civil Code, and these laws became the standard for most of the nineteenth century, with a few changes through the years.

(Castle 1892:64) Some of the most important changes included the way taxes were assessed and collected, resulting in more reliable and equalized taxation. The Minister of Finance appointed two assessors for each taxation district. It was their duty to make “a faithful assessment of all the taxes imposed by law, within their respective districts; and to furnish an accurate list of the same to be sworn to by them, according to blank forms furnished by said minister, which shall exhibit the names of all persons assessed, and the different items of taxation charged against them. In case of non-residents, the list shall state the residence of tax-payers, if their residence is known; otherwise such residence must be described as unknown.” Assessors took a standard oath of office swearing to “make a fair assessment of taxes.” (Laws of 1858-1859:107-108)

Assessors were required to “call at the usual place of residence or business of every tax-payer within such district, for the purpose of ascertaining the amount of taxes each person is liable to pay.” Alternately, the assessor could provide a public notice indicating where taxpayers could come and provide him with a list of taxable people living with him, the number and type of animals, and any property the taxpayer owned. If anyone refused to comply, the assessor was required to make the list up without the taxpayers’ help. Assessors could require any taxpayer to take an oath swearing “that the list of persons residing with you, and of animals, and other property in your possession, or owned by you, liable to taxation, which you have given is true: So help you God.” Anyone refusing to take the oath, was fined fifty dollars, or imprisoned for up to thirty days. Once the taxes were collected, assessors were paid up to five percent of the taxes collected on their assessment roles. (Laws of 1858-1859:108-109)

Unlike 1846 tax law, by 1859, it no longer mattered if animals were being profitably used or not. They were taxed the same. Because horse numbers had exploded and become a nuisance, the Kingdom licensed studs for \$3.00, payable to a team of three inspectors who certified the suitability of breeding stallions. All non-licensed stallions came under a heavy tax as indicated below. (Laws of 1858-1859:30)

The law provided exemptions from personal and real property taxes for the King, Queen, the Government, the Board of Education, schools, and church sites, burying grounds, houses of education, literary and benevolent institutions. (Laws of 1858-1859:105-107)

Table 1: 1859 Kingdom Taxes

Special Taxes	
Horses more than two-years-old (Laws of 1858-1859:105)	\$1.00
Stallion tax (unlicensed stallions)	\$10.00
Mules and asses (Laws of 1858-1859:105)	\$.50
Cattle, not enumerated as a special tax, were considered personal property and taxed at <i>ad valorem</i> rates. (Laws of 1858-1859:105)	See below
Dogs (Laws of 1858-1859:105)	\$1.00
Carriages (Laws of 1858-1859:105)	\$5.00
Wagons, drays, or carts used to transport goods If used on farms, these were exempt. (Laws of 1858-1859:105)	\$5.00
Personal Property Taxes Personal property was defined as “all household furniture, goods, chattels, wares and merchandise, all ships and vessels ... all moneys in hand and moneys loaned, all mortgages, public stocks, stocks in corporations, and every species of property not included in real estate.” (Laws of 1858-1859:105)	¼ of 1% of sale value
Real Property Taxes Real property was defined as “lands and town lots, with the buildings, structures, and other things erected on, or affixed to the same.” (Laws of 1858-1859:106)	¼ of 1 % of sale value
Poll Tax Every male inhabitant of kingdom, between ages of seventeen and sixty, unless exempted by assessor for age, infirmity or poverty. (Laws of 1858-1859:105)	\$1.00
School Taxes Every male inhabitant of the kingdom between twenty-one and sixty years-old, unless exempted by assessor for age, infirmity, poverty, or status as student. (Laws of 1858-1859:106)	\$2.00
Road Taxes Every male inhabitant of the kingdom between the ages of seventeen and fifty, whether alien or Hawaiian subject. School teachers, firemen, and students exempted. (Laws of 1858-1859:107)	\$2.00 or six days of eight hours of labor per year

Each governor was also required by law to appoint a separate tax **collector** for each district.

Collectors had to file surety bonds equal to the amount of taxes they were to collect. (Laws of 1858-1859:111) Like assessors, collectors were required to call on each taxpayer’s home or business or make it known where he could be found to collect taxes. (Laws of 1858-1859:111-112) In addition to collecting taxes, collectors were required to add to the assessment list “any person not included therein liable to assessment. ...” (Laws of 1858-1859:111)

If any taxpayer refused to pay their taxes, the collector was authorized, upon the order of a District Judge, to seize the personal property of the delinquent tax payer and sell it at public auction to satisfy the assessment. If the miscreant had no property, the District Judge could sentence the delinquent

to work on public roads or other public works at twenty-five cents per day. (Laws of 1858-1859:112) If a taxpayer refused to pay real property taxes and had no personal property to seize, the Supreme Court could seize the land and sell it for payment of delinquent taxes if not redeemed within one year. (Laws of 1858-1859:113)

With the transition to tax payments in cash only in 1850, the regularization of the tax assessment process in 1855, and the additional changes made in 1859, the transformation of Hawai'i's system of taxation from a traditional tribute system into a Western capitalist tax system was complete. (Beechert 1985:25)

As illustrated by Table 2, though, the Kingdom continued to adjust its tax system.

Table 2: 1870 Kingdom Taxes

Special Taxes	
All horses regardless of age (Change--previously only horses over 2-years-old were taxed) (Laws of 1870:54)	.75
Stallion tax (unlicensed stallions)	\$10.00
Mules and asses	\$.50
Dogs	\$1.00
Dog tag added, stamped with year and number. (Laws of 1870:54)	.10
Cattle (taxed <i>ad valorem</i>)	See below
Carriages	\$5.00
Wagons, drays, or carts used to transport goods If used on farms, these were exempt.	\$5.00
Personal Property Taxes	½ of 1% of sale value
Personal property definition remained the same as in 1859. (Laws of 1870:33)	
Real Property Taxes	½ of 1 % of sale value
Real property definition remained the same as in 1859. (Laws of 1870:33)	
Poll Tax	\$1.00
Every male inhabitant of kingdom, between ages of seventeen and sixty, unless exempted by assessor for age, infirmity or poverty. (no change)	
School Taxes	\$2.00
Every male inhabitant of the kingdom between twenty-one and sixty years-old. Can be exempted by assessor for age, infirmity, poverty, or student. (no change)	
Road Taxes	\$2.00 or six days of eight hours of labor per year
Every male inhabitant of the kingdom between the ages of seventeen and fifty, whether alien Hawaiian subject. School teachers, firemen, and students exempted. (no change)	

Issues of ownership of animals were addressed in the Laws of 1870. Whomever had possession of a horse or other animal subject to taxation was judged the owner and subject to taxation. (Laws of

1870:54) A specific Act designating ownership of unbranded animals was passed in 1870. After 1870, “All cattle, horses, mules, donkeys, sheep, goats and swine, not marked or branded according to law, and which may be running wild and at large, upon any of the lands of this Kingdom, shall belong to, and be the property of the owners of the lands on which the said animals may be found running.” (Laws of 1870:38) The tax on horses was also expanded to cover all horses, not just those over two-years-old. (Laws of 1870:54)

Palapala Hookaa Auhau.

Ua loa mai i keia la 2 o Deke-mo-ke M. H. 1875, no na Auhau o Keakaikauai e like me ka mea i hoomaopopoia malalo.

No ka Auhau Waiwai Paa		KUPONO KE KOHO BALOTA.	1875.	
"	" Lewa			
"	" Kaa Lealea			
"	" Kino			1
"	" Lio	2		1 50
"	" Miula a me Iakeke	3		1 50
"	" Ilio	1		1 10
"	" Kula			2
"	" Alanui			
"	" Kaa Kauo			
Pau Loa				\$ 4 10

26
D. H. Nahinu Luna Auhau.

Figure 2: Signed by assessor D. H. Nahinu, this 1875 form is a tax receipt for Keakaikauai, a Hawaiian "tenant" who had a small farm in Hokukano. This receipt indicates that in addition to paying a poll and school tax, he was taxed for two horses, three mules or donkeys, and one dog. In addition, the receipt indicates Keakaikauai is a qualified voter, a fact the assessor was required to validate.

A few changes through the 1870s affected taxation, particularly animal taxation. In 1874, the Legislature amended the 1859 Civil Code. One assessor was appointed for each tax district, rather than two assessors. (Laws 1874:62) Tax policy gradually moved away from special taxes on animals in favor of *ad valorem* rates. In 1878, the Legislature eliminated the special tax on horses, mules and asses, and added them to the list of property taxed at *ad valorem* rates. (Castle 1892:64) In another important change, Native Hawaiians owning *kuleana* were granted a \$300 exemption on combined real and property taxes in 1876. (Castle, 1892:68) In 1874, the Kingdom reduced the labor tax from the six required in 1870

to four days a year. (Morgan 1948:200 refers to Session Laws of 1874:13) The stallion tax was repealed in 1880.

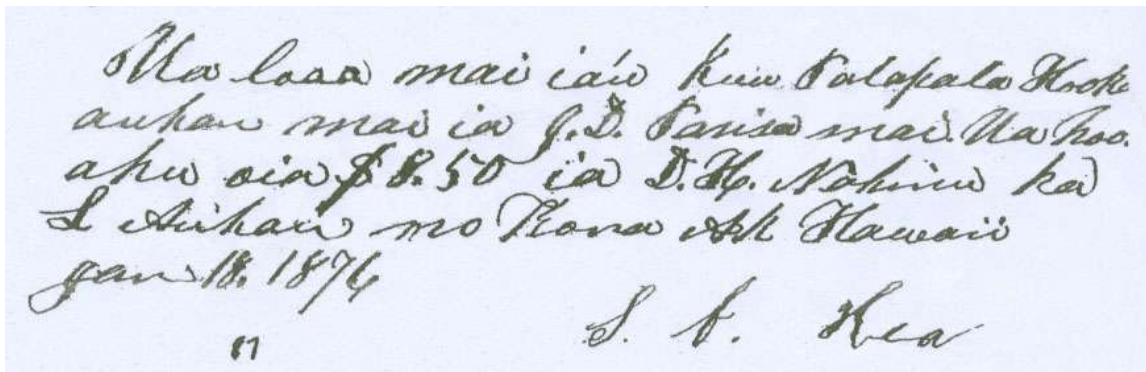


Figure 3: Most tax records prior to 1890 are in Hawaiian This tax receipt, dated January 18, 1876, reads, “I received payment from J. D. Paris. He paid \$8.50 to D. H. Nahinu, tax collector for North Kona. The receipt is signed by S. B. Kea (or Hea) and dated January 18, 1876.

In 1882, the Kingdom passed an “Act to Consolidate and Amend the Law Relating to Internal Taxes.” This law helped bring all current tax law together into a single Act, and made some important changes that remained through at least 1892. Importantly, the partnership definition was expanded to specifically include companies in 1882. The law defined companies as “any corporation incorporated under the laws of this Kingdom, and foreign corporations carrying on business in this Kingdom or any co-partnership consisting of two or more persons carrying on business together.” The company was assessed for its property, not individual stockholders or members. Because it was difficult to collect tax from absentee property owners, the agents of those owners were made liable for the tax. (Compiled Laws 1884:120) Although the law specified that the mortgagor of property was liable only for the difference between the value of the property and the amount still owed on the property, this change had little impact, since mortgages commonly specified that the mortgagee would pay property taxes. (Compiled Laws 1884:121; Castle 1892:65)

The 1884 law specified slightly different assessment procedures. The main difference being that the law no longer suggested that assessors visit taxpayers at their residence or business.

[I]t shall be the duty of the assessor of each district to give public by written or printed advertisement to the residents of his districts, fixing a time and place during the month of

July, at which such residents shall render to such assessor a statement of all property, real or personal, belonging to them or of which they had possession or control, on the first day of July, then preceding, and of all animals subject to taxation in their possession on that day, and of all persons in their employ on that day. (Compiled Laws 1884:128)

The Ministry of Finance provided forms that the assessor distributed to taxpayers to fill out. The law required taxpayers to fill out and sign the form. Section 33 of the new laws required that

Every person owning any property real or personal, whether entitled to exemption or not, shall within the time prescribed in such notice as aforesaid, prepare and deliver to the assessor at the place mentioned by him in such notice, a statement in writing signed by the person making the same.

I. Of the description, situation and value of the real and personal property belonging to such person, including moneys deposited with any bank or banking company or other persons of every kind and from every source, or of which such person had the possession, custody or control from the first day of July, then immediately preceding.

II. Of all mortgages, incumbrances [sic] and charges secured thereon respectively, with the names and residences of the persons to whom mortgages, incumbrances [sic] or charges are owing.

III. Of all animals and other property subject to taxation which were in the possession, custody or control of such person on the said first day of July.

IV. Of the names of all persons subject to taxation in the employ of such person on the said first day of July, to which the statement shall be added a declaration that the same is true and accurate in all particulars. (Compiled Laws 1884:123)

The law built in strategies to ensure honest reporting of property. Any taxpayer who falsified his assessment report was liable to a fine of twenty-five to five hundred dollars. (Compiled Laws 1884:132)

The assessor also identified a location between the first and fifteenth of September, where any taxpayer could examine all assessments for that district. The harsh penalties and the ability of neighbors to oversee each other undoubtedly eliminated much false reporting. (Compiled Laws 1884:124)

The Kingdom continued its policy of 1859, providing exemptions from property taxes. The King, Queen, diplomatic agents of foreign countries and their attaches, clergymen, teachers in public or private schools for more than six months of the year, soldiers, active members of any fire department, and cemeteries were free from all internal taxes. In addition, all taxpayers received a \$300 exemption, not just native *kuleana* owners as in 1876. Only combined real and personal property in excess of \$300 was taxable. (Compiled Laws 1884:130-131)

Table 3: 1883 Kingdom Taxes*

Special Taxes	
Horses, mares, and colts No change. Special tax repealed in 1878 and added to ad valorem rates. (Compiled Laws of 1884:134)	See below.
Mules and asses more than two-years-old No change. Special tax repealed in 1878 and added to ad valorem rates. (Compiled Laws of 1884:134)	See below
Cattle No change. Taxed at ad valorem rates.	See below
Dogs Dog tag. No change. (Compiled Laws of 1884:118)	\$1.00 .10
Carriages Combined with wagons and used for road improvements only. (Compiled Laws of 1884:119)	\$5.00
Wagons Combined with carriages and used for road improvements only. (Compiled Laws of 1884:119)	\$5.00
Personal Property Taxes “Personal property deemed to mean and include all household furniture and effects, goods, chattels, wares and merchandise, all ships and vessels whether at home or abroad, all moneys in hand, leasehold and chattel interests in lands and real estate, growing crops, public stocks and bonds, and all domesticated birds and animals not hereinbefore specifically taxed.” Exemptions expanded to all taxpayers from 1876 limitation to <i>kuleana</i> owners. (Compiled Laws of 1884:120)	$\frac{3}{4}$ of 1% of sale value applied to excess value over \$300 when combined with real property. (Compiled Laws of 1884:131)
Real Property Taxes “Real property means lands, town lots, with buildings, structures, improvements and other things erected on or affixed to the same.” The exemption was expanded to all taxpayers from 1876 limitation to <i>kuleana</i> owners. (Compiled Laws of 1884:119)	$\frac{3}{4}$ of 1% of sale value applied to excess value over \$300 when combined with personal property. (Compiled Laws of 1884:131)
Poll Tax Every male 17 to 60, unless exempted by assessor for poverty or infirmity. No change. (Compiled Laws of 1884:117)	\$1.00
School Tax Every male inhabitant of the kingdom between twenty and sixty years-old. Can be exempted by assessor for age, infirmity, poverty, or student. No change. (Compiled Laws of 1884:117-118)	\$2.00
Road Tax Every male inhabitant of the kingdom between the ages of seventeen and fifty, unless exempted by assessor for poverty or infirmity. No change. (Compiled Laws of 1884:119)	\$2.00

*Act of 1882 went into effect in 1883 and compiled in 1884.

The legislature of 1886 attempted major changes in tax law, which would have resulted in doubling or tripling taxes. Only a few changes passed. Those included increasing the *ad valorem* property rates from $\frac{3}{4}$ of one percent to one percent. The enumerated list of taxable personal property was increased to include “household furniture and effects, jewelry and watches.” (quoted in Castle 1892:64)

The position of assessor was changed in 1888, and took effect in 1889. The assessor was empowered to appoint his own deputies and was paid a salary, instead of a percentage of funds collected, though the deputies continued to receive a percentage. To streamline the process, the law also made taxes collectable at the time of assessment. (Castle 1992:65)

From this analysis of Hawai`i property taxes, it is clear that taxes are a portal to the past. They were both a tool used by royalty and the Kingdom’s Western advisors to create change, and they reflected the enormous social, legal, and economic changes that shook the Kingdom in the nineteenth century as it transitioned from a traditional Hawaiian hierarchical society to a modern, Western-style government with a capitalist economic system.

Bibliography

- Andrews, Lorrin. *A Dictionary of the Hawaiian Language*. 1865. Rev. ed. Waipahu: Island Heritage Publishing, 2003.
- Beechert, Edward. *Working in Hawai'i: A Labor History*. Honolulu: University of Hawai'i Press, 1985.
- Castle, W. R. "Taxation in Hawai'i." *The Hawaiian Annual, 1892*. Honolulu: Thomas G. Thrum, 1892.
- Daws, Gavan. *Shoal of Time: A History of the Hawaiian Islands*, Honolulu: University of Hawai'i Press, 1968.
- Damon, Ethel M. *Koamalu: A Story of Pioneers on Kaua'i and of What They Built in That Island Garden*. Vol. 1. Honolulu: Honolulu Star Bulletin Press, 1931.
- Handy, E. S. Craighill and Elizabeth Green Handy. *Native Planters in Old Hawai'i: Their Life, Lore, and Environment*. Bernice P. Bishop Museum Bulletin 233. 1972. Rev. ed. Honolulu: Bishop Museum Press, 1991.
- Hawaiian Kingdom. *Translation of the Constitution and Laws of the Hawaiian Islands, Established in the Reign of Kamehameha III. Lahainaluna, 1842*. Hawai'i State Archives KFH 30 1842 .A35
- Hawaiian Kingdom. *Fundamental Law of Hawai'i*. Honolulu, 1842.
- Hawaiian Kingdom. *The Laws and Resolutions Passed at the Annual Council of the Hawaiian Nobles and Representatives Convened According to the Constitution, at Lahaina, April 1843*. Seminary Press, Lahainaluna, 1843.
- Hawaiian Kingdom. *Statute Laws of His Majesty Kamehameha III. King of the Hawaiian Islands; passed by the House of Nobles and Representatives, During the Twenty-First year of His Reign, and the Third and Fourth years of His Public Recognition, A.D. 1845 and 1846. Vol. I*. Honolulu: Charles E. Hitchcock Government Press, 1846.
- Hawaiian Kingdom. *Penal Code of the Hawaiian Islands Passed by the House of Nobles and Representatives on the 21st of June, A.D. 1850*. Honolulu: Henry M. Whitney Government Press, 1850.
- Hawaiian Kingdom. *The Civil Code of the Hawaiian Islands, Passed in the Year of Our Lord 1859*. Honolulu: Printed for the Government, 1859.
- Hawaiian Kingdom. *Laws of His Majesty Kamehameha V., King of the Hawaiian Islands, Passed by the Legislative Assembly at its Session, 1870*. Honolulu: Printed by order of the Government, 1870
- Hawaiian Kingdom. *Laws of His Majesty Kalakau, King of the Hawaiian Islands, Passed by the Legislative Assembly, at its Session, 1874*. Honolulu: Printed by Authority, Black & Auld, Printers, 1874.

- Hawaiian Kingdom. *Compiled Laws of the Hawaiian Kingdom*. Honolulu: Printed at the Hawaiian Gazette Office, 1884.
- Hawaiian Kingdom. *Laws of His Majesty Kalakau I, King of the Hawaiian Islands, Passed by the Legislative Assembly, at its Session, 1886*. Honolulu: Printed by Order of the Government, P.C. Advertiser Steam Print, 1886.
- Kamakau, Samuel M. *Ruling Chiefs of Hawai`i*. Mary Kawena Pukui, trans. Honolulu: Kamehameha Schools Press, 1961.
- Kame`eleihiwa, Lilikalā. *Native Land and Foreign Desires*. Honolulu: Bishop Museum Press, 1992.
- Kuykendall, Ralph S. *The Hawaiian Kingdom I, 1778-1854*. Honolulu: University of Hawai`i Press, 1957.
- Lind, Andrew W. *An Island Community: Ecological Succession in Hawai`i*. Chicago: University of Chicago Press, 1938.
- Malo, David. *Hawaiian Antiquities*. Second Edition. Translated by Nathaniel B. Emerson, Honolulu: Bishop Museum Press, 1901, reprint 1997.
- Martin, Margaret Greer. *The Lymans of Hilo: A Fascinating Account of Life in 19th Century Hawai`i*, Rev. ed. Hilo: Lyman Museum, 1992. First pub. 1970.
- Merry, Sally Engle. *Colonizing Hawai`i: The Cultural Power of Law*. Princeton: Princeton University Press 2000.
- Mitchell, Donald D. Kilolani. *Resource Units in Hawaiian Culture*. Honolulu: Kamehameha Schools, Rev. 1992.
- Morgan, Theodore. *Hawai`i: A Century of Economic Change 1778-1876*. Cambridge: Harvard University Press, 1948.
- Partridge, Eric. *Origins: A Short Etymological Dictionary of Modern English*. New York: Greenwich House, 1983.
- Pukui, Mary Kawena and Samuel H. Elbert. *Hawaiian Dictionary*. Honolulu: University of Hawai`i Press, 1957, Revised and Enlarged Edition 1986.
- Richards, William . *Letter of William Richards to Commander Charles Wilkes, Esq., Commander of the U.S. A. Exploring Expedition*. (March 15, 1841)
- Rose, Roger. "Patterns of Protest: A Hawaiian Mat-Weaver's Response to 19th-Century Taxation and Change." *Bishop Museum Occasional Papers* 30 (June 1990): 88-117.
- Silva, Noenoe K. *Aloha Betrayed: Native Hawaiian Resistance to American Colonialism*. Durham and London: Duke University Press, 2004.
- Statute Laws of His Majesty Kamehameha III, King of the Hawaiian Islands; passed by the House of nobles and representatives, during the twenty-first year of his reign, and the third and fourth years of his public recognition, A.D. 1845 and 1846 to which are appended the acts of public*

recognition, and the treaties with other nations. Vol. 1. Honolulu: Charles E. Hitchcock, Government Press.

Westervelt, W. D. *Hawaiian Historical Society Papers for 1921.* Honolulu 1922.

A Bibliographic Note on Secondary Sources

There are three secondary sources that have made significant contributions to my understanding of Hawaiian Kingdom property taxes that I want to give special notice here. The first was W. R. Castle's summary of the history of Hawaiian taxation published in Thurston's *Hawaiian Annual* of 1892. Castle's review of nineteenth century taxation was intended to show that taxes were relatively light and very irregularly assessed on planters and heavy on common Hawaiians, and that in general, Kingdom taxation was less burdensome than in most Western countries. His first-hand summary from the perspective of one who had experienced many of the changes was extremely helpful.

The second particularly helpful source was Theodore Morgan's treatment of taxation in *Hawai'i: A Century of Economic Change 1778-1876*, published in 1948. Although Morgan depended heavily on secondary sources, his thorough treatment of taxation within the context of greater economic changes was particularly helpful. At the same time, he did not have the benefit of more recent Hawaiian scholarship by Lilikalā Kame'elehiwa that provided sensitive reflection on the important cultural differences between *ho'okupu* and *'auhau*.

Finally, perhaps the most interesting and unique take on taxation is Roger Rose's "Patterns of Protest: A Hawaiian Mat-Weaver's Response to 19th-Century Taxation and Change," published by the Bishop Museum in 1990. Based on a remarkable piece of material culture that weaves traditional skills and materials into message about a changing economic and political situation, Rose uses original documents almost exclusively to create a compelling history of animal taxation. The subject of Rose's article is a *makaloa* mat that an expert Ni'ihau mat maker began during William Lunalilo's short sovereignty, but completed in the early reign of David Kalakaua. Referencing the fair and happy rule of Kamehameha I, the skilled weavers wove a written appeal to lower animal taxes into the mat, complaining that the animal tax burden fell unfairly on Native Hawaiians.

I am thankful for the insight of these scholars who have written about this subject before me.

The Kona Historical Society will integrate these important research results into the educational programs of the Society, especially the H. N. Greenwell Store and the developing Kalukalu Homestead Ranch. While this article focuses on the research results relating to ranching, the tax project provides exciting information on the dominance of Chinese in store ownership, the involvement of individual Hawaiians in small-scale fishing, real estate ownership, and a host of other important subjects. The database and the 46 reports based on the database are now currently available for individual researchers at the Kona Historical Society.