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## A Portal to the Past: Property Taxes in the Kingdom of Hawai‘i

AS ONE OF THE major sources of revenue for the Kingdom of Hawai‘i through most of the nineteenth century, Kingdom property taxes and the policies that created them were both a reflection of broader social changes occurring in Hawai‘i and a tool to create further change and promote stability at the same time. During the nineteenth century, the Kingdom of Hawai‘i used property taxes to accomplish a variety of goals. First, *ho‘okupu*, an early form of property taxes, was part of a religious and social system that supported a traditional class-based monarchy. Later, as the Kingdom modernized, the government used written property tax laws that slowly became increasingly Westernized to support a constitutional government. Tax laws also encouraged or discouraged particular agricultural practices. For instance, high taxes on dogs and horses discouraged random breeding of overabundant wild dogs and horses. Tax rates tied to particular kinds of animal use and agricultural practices encouraged cultivation of land and the domestication and use of horses and cattle. Tax policy was also used to manage depopulation and disease. Variable tax rates were designed

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to encourage families to have larger and monogamous families as a means to counter Native Hawaiian disease and depopulation in the early part of the century. Property tax records provide an unmatched source of information about those who lived in Hawai'i and where, their occupations, relationship to the land, what they owned, and with whom they were associated. Personal and real property taxes have been identified in recent Hawaiian historiography as a marker for Westernization during a transition from a relatively isolated traditional, semi-subsistence-based economy organized around an *'ohana*, to a capitalist, market economy connected to world economies and based on individual labor and personal property.<sup>1</sup> While I agree with that basic thesis, it is not the intent of this article to argue the benefits of these two political, social, and economic models, but instead to look at the nature of property taxes and changes in property tax law during the Kingdom era.

In late 2004, the Kona Historical Society began a research project to create a database with information from six years of the Hawaiian Kingdom property tax records for Kona. The project was initially designed to use the tax records to provide us with important details about the style and extent of ranching in Kona and to determine the ethnic background of the individuals that were involved in the livestock industry in the nineteenth century. The project provided us with that information—and so much more. This study of the history of property taxes was undertaken to provide background information for our property tax database. We wanted to understand the historical origins and evolution of taxation in the Kingdom of Hawai'i from a tribute of food, goods, and labor that supported a monarchical system to a monetary tax that supported a Western-style commercial economic and political system.<sup>2</sup>

#### SOCIAL DIVISIONS AND LAND MANAGEMENT IN OLD HAWAI'I

According to Samuel M. 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.<sup>3</sup> 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 adminis-

ter each land area. He also instituted a division of labor among the *maka'āinana* when he divided the people into separate classes with specific jobs.<sup>4</sup>

In Umi's time, the island, or *mokupuni* [*moku*], was ruled by the *ali'i - 'ai - moku* [chief who eats the island or food of the island], usually referred to as the *mō'i*, or supreme chief or king.<sup>5</sup> 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."<sup>6</sup> *Ahupua'a*, like Kealahou and Onouli in Kona, were ruled by the *ali'i - 'ai - ahupua'a* [chief who eats the *ahupua'a*].<sup>7</sup>

The higher ranking *ali'i* used lower level *ali'i*, known as *konohiki*, to manage their lands.<sup>8</sup> The *konohiki* [variously translated as headman, supervisor, land agent, or land steward] were usually relatives of the ruling *ali'i*. They organized and supervised all work, and collected taxes from the residents of the lands they supervised.<sup>9</sup>

An extended family cultivated *'ili 'āina*, or more simply, *'ili*, the next land subdivision. The master of the family, the *haku 'āina* or *haku 'ōhana* [family head], governed these family parcels. *'Ili* were subdivided into smaller pieces of land, *mo'ō*, *pauku*, *kīhāpai*, *lo'i* [wet taro], or *māhina '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*.<sup>10</sup> In addition to having their own parcels to cultivate, *maka'āinana* also had rights to fish offshore to the end of the reef adjoining their *ahupua'a* or collect firewood, feathers, or anything else they needed within their own *kalana* or *ahupua'a*.<sup>11</sup>

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.<sup>12</sup>

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, “*thālana*” [*kalana*] with counties, *āhupua‘a* with townships, *‘ili* with plantations, and *mo‘o* with small farms.<sup>13</sup>

#### 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]<sup>1</sup> to the *mō‘ī* [king], *ali‘i nui* [high chiefs], and lower chiefs [*kono‘ihiki*].<sup>14</sup> The *ali‘i nui* knew their districts well. It was their responsibility to decide the best use for the land under their rule.<sup>15</sup> Successive layers of *kono‘ihiki* operated as landlords for *āhupua‘a* and *‘ili*, directly managing the *maka‘āinana* who fished and farmed their individual parcels. The *kono‘ihiki* 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.<sup>16</sup> After tax laws were written, *‘auhau* became the Native Hawaiian word used to refer to these transactions.<sup>17</sup>

Whatever we call the exchange, before contact and for many years after the initiation of the cash economy and Western forms of taxation, 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 David 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.”<sup>18</sup>

The *āhupua‘a* was the basic land unit on which the *ho‘okupu* was based. The word *āhupua‘a* derives from the combination of the words *āhu* and *pua‘a*, meaning altar and pig. The seaward boundary of *āhupua‘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.<sup>19</sup>

David Malo, a Native Hawaiian historian born in Keauhou about 1793, educated at the missionary school at Lahainaluna, and an advisor to Governor Kuakini<sup>20</sup> described the *Makahiki* tribute collection

process. The following summary of Malo's description by Lilikala Kame'elehiwa is succinct and helpful in understanding the process.

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 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.<sup>21</sup>

Most reports suggest that *ho'okupu* itself and the amount was not a voluntary gift, but was well understood, accepted, and enforced. Samuel Kamakau's description of the ancient *ho'okupu* suggests that amounts were not voluntarily determined, but that the *maka'āinana* did expect the amounts to be reasonable.

Taxes were imposed upon an island according to its yearly yield. The ancient tax was imposed annually during the Makahiki upon the different land divisions; if the amount paid was unsatisfactory it was not the tenants who suffered but the landlord who was sent out upon the highway. The chiefs who went from house to house collecting the personal property of the people were disliked, and the people did not care to remain with them. But grandparents would advise their grandchildren to remain with chiefs who cared for their people, and the lands of such chiefs can be recognized today by the presence of old coconut trees which survive.<sup>22</sup>

The Makahiki was the major season of tribute, but it was not the only one. David Malo described a second tax season in January. "During the tabu period of Hua, in Kaelo [January] the people again had to make a ho'okupu for the king. It was but a small levy, however, and was called the heap of Kuapola (*ka puu o Kuapola*)." <sup>23</sup>

As the tutor for Kamehameha III and other chiefs, and intimately involved in the evolving tax system, former missionary 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. In a letter to Captain Wilkes, Richards described pre-1839 Hawaiian Kingdom tribute in detail.

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.<sup>24</sup>

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.”<sup>25</sup>

There are few available descriptions of how *ho‘okupu* worked. Eye-witness accounts of *ho‘okupu* by missionaries shortly after they arrived in Hawai‘i help provide detail to the kinds and amounts of goods offered to the chiefs. At least on one occasion and probably commonly, tribute included a broader range of goods than Richards suggested in his letter. Samuel Ruggles, an American missionary who was part of the first group of missionaries to arrive, described a *ho‘okupu* for King Kamehameha II that he witnessed in June 1820 on Kaua‘i. Coming as it did in June, it was not the regular Makahiki tribute.

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 [Ni‘ihau], a small Island about 15 miles 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.<sup>26</sup>

Samuel Whitney accompanied Ruggles as they watched the payment of tribute. According to Mercy Whitney, Samuel’s wife, Kaumuali‘i loaded his son, George, and his new wife with presents.

They brought about 30 mats, which serve for carpets, ceilings, &c., upwards of 100 tappas, (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, flybrushes, & calabashes, besides many little curiosities.<sup>27</sup>

According to tradition, King Kaumuali'i would have retained a portion of the tribute given to Kamehameha II. These presents may have been drawn from that portion of the tribute.

Auna, a Tahitian Christian minister who came to Hawai'i with William Ellis in 1822, described *ho'okupu* from a Tahitian perspective. While traveling to the various islands with Ka'ahumanu and Kaumuali'i, to preach the gospel, Auna described large quantities of gifts brought to the party wherever they happened to land and spend time over a period of months in 1822. These gifts, always given to *ali'i* when they were in the vicinity, were in addition to the Makahiki and Kaelo tributes. It is useful to quote Auna at length to provide an impression of the quantity and frequency of *ho'okupu* required for the entourage of traveling *ali'i*. The spelling and usage are accurate to William Ellis's translation of Auna's Tahitian.

Wednesday, May 15th

The Chiefs and people of Morotai brought a present of food today to the King of Tauwai (Atooi) and Kaahumanu, consisting of 54 bundles of native cloth, 42 live dogs, and 20 large calabashes of poe, a sort of paste made of taro.

Friday, 17th—The people busy in distributing their food and cloth. Another large present consisting of 34 baked dogs and 28 calabashes of poe, with a proportion of cloth. . . .

Saturday, June 1st—[now on Hawai'i, in bay of Tamaihai—probably Kawaihae] The chiefs were employed in putting up a large temporary dwelling-house for their visitors. I was alone among them most of the day, telling them of the great things God had done for the people of the Society Islands, in sending them the Gospel, with which they seemed interested. The Chiefs of the land brought their present to Kaahumanu, of 18 hogs, 86 dogs, some good fowls, some fish, and great quantities of poe.

Monday, June 3d—The people of the land, this day brought presents to Taumarai and Hoahumanu, consisting of 12 baked hogs, 60 dogs, 590 pieces of native cloth, 35 large calabashes of poe and two large canoes. There was . . . hustle and confusion, and vast multitudes of people."

Wednesday, June 19th—The chiefs brought a present today of 222 fish, 20 dogs, 20 pieces of cloth, and 3 calabashes of poe. There was after-



wards a hura, by the people of Kuakine. Thirty three men beat time on sticks. Twenty-six dancers, and five large drums. I was employed in making some Monai (scented oil) and conversing with the people who collected around me.

Thursday, June 20th—Today the chiefs and people of Tona brought presents to Taumarii, consisting of baked dogs, 400; cloth, mats, and other kinds of property. . . .

Friday, June 21st—This day Kuakine, the governor, made a present to his visitors, consisting of 622 dogs, a canoe, 58 calabashes of poe, and 3 feathered cloaks. There was afterwards a great dance, nearly the same as yesterday, and very much confusion.<sup>28</sup>

These gifts from the *maka'āinana* to the *ali'i* were repeated at each stop the *ali'i* made on their island circuit.

Later written tax laws also provide information about the traditional *ho'okupu* system with only slightly different details. Looking back on the early royal tribute, text of the 1842 Fundamental Law largely agreed with Richards' description of the primary contents of expected *ho'okupu* from an *'ōhana*: "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."<sup>29</sup>

According to observers, the *konohiki* of an *ahupua'a* strictly enforced the required tribute, carefully tracking individual *'ōhana* contributions. Although ancient Hawaiians took great pride in their memorization abilities, W. D. Westervelt reported that in one of the only examples he knew of Hawaiians using memory aids, early Kingdom "tax collectors" sometimes used a long fibrous cord and knotted it as each person brought in their tribute. According to Westervelt,

Each person was to bring the results of his own labor. Some brought pigs, chickens, dogs, sweet potatoes, mats, calabashes and like products of home industry. The hunters brought rare feathers and birds, and the fishermen brought fish. Woe to the family which failed to have the knot tied in the fibre [sic] cord. A heavy conscription and frequently an entire confiscation of all the personal property, and even death, was the result.<sup>30</sup>

## CONTROVERSY OVER THE SYSTEM OF HO‘OKUPU

The ancient Hawaiian *kapu* system that formed the basis of Hawaiian religious, social, political, legal, and economic life had begun to fray before Kamehameha I died in the spring of 1819. Hawaiians saw that their gods and belief systems simply could not explain or protect them from Western civilization. Kamehameha I died in 1819, and his death was quickly followed by the official abandonment of the *kapu* system and a brief, but bloody, rebellion by traditionalists who wanted to retain the *kapu* system.

Joseph Campbell, renowned scholar of comparative mythology, has studied what happens to civilizations when their traditional religious symbolism crumbles. He has written that symbolic forms are the

supports of their civilizations, the supports of their moral orders, their cohesion, vitality, and creative powers. With the loss of them there follows uncertainty, and with uncertainty, disequilibrium. . . . [Without these beliefs] there is nothing secure to hold on to, no moral law, nothing firm. We have seen what has happened, for example to primitive communities unsettled by the white man's civilization. With their old taboos discredited, they immediately go to pieces, disintegrate, and become resorts of vice and disease.<sup>31</sup>

Several factors combined to cause the Kingdom to be in constant change and upheaval for the first few decades of the nineteenth century. Western influence had been spreading through the islands after Captain Cook landed at Kealakekua Bay in 1779. For several years, foreign mercantile ships and whalers, fur traders and other merchants, and representatives of foreign governments and their warships had begun arriving in large numbers, introducing Western goods, greed, disease, Western ideas of justice and government, and demonstrating military superiority. In the spring of 1820, the first company of missionaries from the American Board of Commissioners for Foreign Missions (ABCFM) landed on the Islands, immediately pressing upon the *ali'i* their concepts of Christianity and literacy.<sup>32</sup> With all of these influences, the Hawaiian *ali'i* were soon reeling and deluged with competing demands for new written laws to replace the old *kapu* system to deal with the influx of new factors into Hawaiian life.<sup>33</sup>

From the 1820s through the 1830s, Liholiho, Ka'ahumanu, and

later, young Kauikeaouli and Kīna‘u, the *kuhina nui* who succeeded Ka‘ahumanu when she died in 1832, 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, Russia, or the United States. Historian Ralph Kuykendall described 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 *kapu* and customary laws by written statutes after the manner of foreign lands.”<sup>34</sup> In 1825, for instance, Ka‘ahumanu tried to replace the old *kapu* laws with the Ten Commandments. The attempt failed when Kauikeaouli, still a young boy, refused to approve them, because he was afraid it would anger his people. Ka‘ahumanu apparently believed the Kingdom could replace one mythology with another. It could replace an oral set of laws based on the sacred *kapu* system with a new written code based on Christianity.<sup>35</sup>

The transition from a system of tribute to taxes was part of this social, economic, and political sea change. Noenoe Silva, Davianna Pōmaika‘i McGregor, and Jonathan K. Kamakawiwo‘ole Osorio have argued that written tax laws, part of the gradual introduction of a cash economy, 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. According to this argument, *ho‘okupu*, meant as an honorific tribute expressing the reciprocity of the traditional Hawaiian system of community, became a levied monetary tax.<sup>36</sup>

Some scholars have argued that this tribute was a reciprocal exchange between the chiefs and *maka‘āinana*. According to Handy, *ho‘okupu* was an exchange that represented a measure of affection more than assessment. The *ali‘i* “assured the people subsistence shares in food, fish, firewood, house timbers, thatch, and the like . . .”<sup>37</sup> 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 trib-

ute. 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*.”<sup>38</sup> According to this latter interpretation, 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.<sup>39</sup>

Many Native Hawaiian scholars today make a distinction between the annual exchange before and after written tax law. *Ho‘okupu*, the term used for the exchange before written tax law, is similar to *‘auhau*, the term used after written tax law was instituted. Both refer to the requirement to provide labor or a portion of an individual’s labor production to a governmental agent, but as noted earlier, *ho‘okupu* literally means “to cause to grow.”

Some Native Hawaiian scholars believe that *ho‘okupu* and tax are antithetical ideas, because, they argue, *ho‘okupu* was generated by the person who gives, while taxes were demanded from the person or group that receives. For instance, Davianna Pōmaika‘i McGregor argues that while “chiefs and their *kono‘hiki* had full appropriations rights over the land and the people, in the main this was a system of mutual obligation and benefit between the chiefs and the people.”<sup>40</sup> Noenoe Silva argues for the same interpretation and provides an example of a Native Hawaiian student who believed taxes had become onerous after the cash economy emerged.

Prior to the cash economy, *‘auhau* was conceived as ‘tribute’ to the *ali‘i* and, if not excessive, it apparently was not usually resented by the *maka‘āinana*. In *Ka Lama Hawaii*, in 1834, an anonymous student wrote an article, titled “*No ka Pono Kahiko a Me ka Pono Hou*” or (Concerning the ancient pono and the new pono) in which he explained that the *‘auhau* had been well understood and fair but now was becoming ‘*hukai*,’ or confused. He wrote: . . . (Here is what was given for that *‘auhau*. The person who ruled an *ahupua‘a* had much to give for that *‘auhau*, and the person who ruled an *‘ili* . . . had a little less to give, and the person who just farmed a garden had very little to give. Wanderers did not give anything. Now, it is all mixed up, it is not clear).<sup>41</sup>

Just as taxes are controversial today, it is likely that Native Hawaiians disagreed whether the ancient *ho‘okupu* system was fair and well understood. Unlike the newspaper respondent quoted by Silva,

Kamakau believed that tribute was confusing. “Because of the confused way in which the taxing was done in old days,” he wrote, “much of the property was hidden away from the chiefs who owned the land. Such collections [which the people hid away for their own chiefs] were called “added heaps” (*pu‘u o komo*).”<sup>42</sup>

The old system of tribute was criticized by Westerners and some missionary-educated Hawaiians as unfair and repressive. Using a feudal metaphor that many Native Hawaiian scholars reject today, Richards described the problems with several layers of chiefs, all of whom could demand *ho‘okupu*.

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.<sup>43</sup>

Richards estimated that the *maka‘āinana* did not retain more than one-third of their produce, the rest was divided among *ali‘i* as part of *ho‘okupu*.<sup>44</sup>

David Malo agreed that *ho‘okupu* was excessive and oppressive, and he 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.”<sup>45</sup> Malo noted that the *maka‘āinana* did not own any fruits of their labor. All that the *maka‘āinana* produced from the soil “belonged to the chiefs.”<sup>46</sup> 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* [sic] 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.”<sup>47</sup>

#### THE TRANSITION TO WESTERN CAPITALISM AND TAXATION

In spite of pressure 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 new written laws were major elements of the transition from what the scholars mentioned earlier believe was a tribute born of affection and reciprocal benefits to an impersonal obligatory taxation and written laws that specified and limited taxes. A Western-style money economy, taxation, and written laws evolved together, though not always synchronously.

Kamehameha I assessed the first *'auhau* (taxes), as distinguished from *ho'okupu* (tribute), in 1817 on foreigners whom he had permitted to work land, though it was a proclaimed and not a written law. 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.<sup>48</sup>

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, the major source of income for the Kingdom at the time, to help pay off their mounting foreign debt. As a result, they instituted a sandalwood tax, in which the *maka'āinana* had to provide the *ali'i* with sandalwood of a certain amount, in addition to the usual *ho'okupu*.<sup>49</sup>

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 sandalwood. 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. [In keeping with Native Hawaiian tradition and to encourage aggressive harvesting, the *maka'āinana* themselves could keep a portion of sandalwood they cut.]<sup>50</sup>

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.<sup>51</sup>

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 six by twelve, or *tapa* of equal value, or one Spanish dollar.<sup>52</sup>

Pressures from foreign merchants and threats that any 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 Kīna'u, 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



FIG. 1. Kamehameha III, the longest reigning Hawaiian monarch, came to the throne in 1825 at the age of nine. He died in 1854. Kamehameha III, the *kuhina nui* and other *ali'i* that advised him governed the Kingdom during a very difficult transitional period in which the Kingdom became part of the family of modern nations. During his reign, the Kingdom gradually transitioned to Western forms of economics, government, and law, including tax law. Hawaiian Mission Children's Society.

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.”<sup>53</sup>

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.” At the same time, Kīna‘u and the other chiefs requested Richards’ help to develop a set of laws that could protect them from foreign dominance.<sup>54</sup>



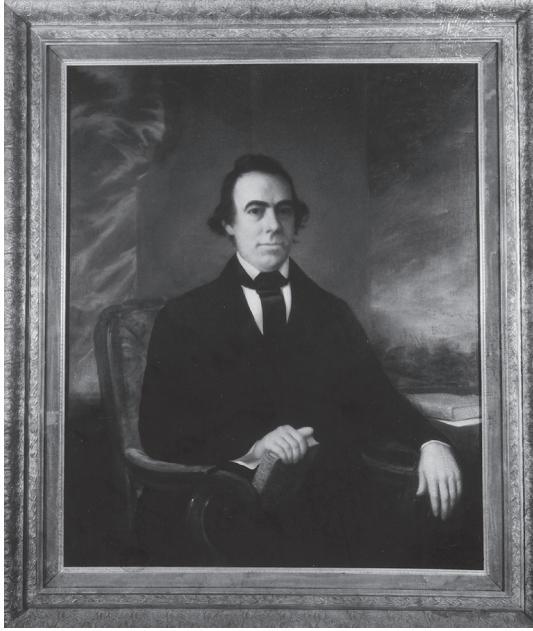


FIG. 2. William Richards arrived with the Second Company of ABCFM missionaries in 1823. At the request of Kamehameha III, William Richards began teaching a seminar for the *ali'i* in 1839 on western “political economy,” or the relationship between economics, tradition, law, and government. He became a close advisor to Kamehameha III and the other *ali'i* during the period of transition to Western forms of economics and government. Richards was a key individual in introducing the first written property tax laws, as well as the so-called Hawaiian Bill of Rights and the 1840 Constitution. Richards worked with Timoteo Ha'alilio in 1843 to successfully negotiate recognition and guarantees of Hawaiian independence with France, England, and the United States. Hawaiian Historical Society.

In 1838 and 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.<sup>55</sup> Richards taught the chiefs political economy at a time when Western powers that included France and Great Britain were threatening to destroy the Kingdom. A staunch supporter of Native Hawaiian rights and the independence of the

Kingdom, Richards wrote later in 1845 that “I as a Sandwich Islander am root body and branch a Monarchist.”<sup>56</sup> Whatever his direct role in writing the documents was, his tutorials shortly and directly led to the creation and publication of the Bill of Rights, Constitution, and system of laws and taxation in the late 1830s and early 1840s. These initiatives succeeded for decades in preserving Hawaiian independence.<sup>57</sup> As the first complete criminal and civil code of the Islands, the 1839 laws also provided the first consistent tax system.<sup>58</sup> Five of thirteen sections of laws in the 1839 document established written tax law.<sup>59</sup> The new taxes were communicated to the people through the political system of the governors, chiefs, and *kono‘ihiki*, who were, in turn, instructed to communicate them to the people.<sup>60</sup>

As a direct response to concerns and pressures from Western residents and governments, new written tax laws began to limit the amount of tribute the chiefs could expect from the *maka‘āinana* and openly stated that in the past, the *ali‘i* had abused their authority by demanding unreasonable amounts of tribute.

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.”<sup>61</sup>

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.<sup>62</sup> The constitution also revised the 1839 tax law, 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.<sup>63</sup> The laws also established the right of people to create legal “partnerships” that combined work and property, similar to modern corporations.<sup>64</sup> The laws were revised again slightly in a third edition, translated into English, and published in 1842.<sup>65</sup>

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 elimi-

nated 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. The poll tax, a tax levied per "head," 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.<sup>66</sup>

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 law continued:

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, [sic] 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.<sup>67</sup>

The laws even defined the weight of acceptable swine. 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.”<sup>68</sup> (These ancient measures are variable because they depend on individual human anatomy, but a fathom is about six feet—the length of a man’s outstretched arm—and a cubit is about 18–25 inches—the distance between a man’s elbow and fingertips.)

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 *aliʻi* 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.<sup>69</sup>

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 *konoʻhiki* and *makaʻāinana*. The old system of *hoʻokupu* provided reciprocal benefits—tenure on the land and protection for subsistence commodity tribute guaranteed by custom and tradition. 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 *konoʻhiki* and *makaʻāinana*, it clearly described the legal rights of the newly defined “landlords” and “tenants” and protected tenants from a landlord’s capricious acts.

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. . . .<sup>70</sup>

The Kingdom initially tried to lighten the burden of the new taxes on *maka'āinana*, developing an alternate year plan in which 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 in alternating years.<sup>71</sup>

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 1<sup>st</sup> 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— [sic] 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 ⅙

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.<sup>72</sup>

The tax law was 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.”<sup>73</sup>

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. The law read, “All dogs and cats shall be subject to an annual tax of one rial per head, payable to the tax-gatherer previously to the first of January of each year; otherwise they must be killed.” 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.<sup>74</sup>

The lack of Western legal experts in the early Kingdom years was an important factor that complicated the Kingdom’s relationship with Western governments and citizens and slowed the development of written Hawaiian law, but it 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.<sup>75</sup>

Gerrit Judd, then secretary of foreign relations, quickly appointed Ricord attorney-general of the Kingdom.<sup>76</sup> 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.<sup>77</sup>

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.<sup>78</sup>

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.<sup>79</sup> The law also placed the responsibility for accurately reporting and valuing property on the owners themselves, not on a tax agent.<sup>80</sup> This approach inevitably led to lower than anticipated property tax collections.

Poll taxes changed little from 1839 to 1842, 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.<sup>81</sup>

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.<sup>82</sup>

The labor tax was clearly a rental tax for native tenants—the former *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.”<sup>83</sup>

The required days of labor did not change much from 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. On the second week, tenants were required to work for their landlords on Tuesday and Wednesday. On Friday, tenants were required to work 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 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.<sup>84</sup> 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.<sup>85</sup>

By 1846, all Hawai'i residents were liable for 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 identifying the value of their household property that was witnessed by a local magistrate. Similarly, all owners of cattle, horses, mules, asses, cats, and dogs had to file a sworn statement that gave the numbers of animals they owned and their value. Prepared with this information, governors submitted their tax rolls to the Minister of Finance.<sup>86</sup>

Personal property taxes in 1846 were used to encourage a Protestant work ethic and morality, a new capitalist mindset, 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—but only if they were not used for draft. To discourage large, wild populations of dogs and cats, each of these animals was taxed one dollar unless used for specific duties. Dogs were not taxed if used for “guarding houses, flocks, and herds,” and cats got off free if used to guard storehouses from rodents. All other personal property not enumerated was subject to a tax of up to two percent of its value. To encourage marriage and large families that could increase the declining Hawaiian population, 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.<sup>87</sup>

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. Fear and a sense of inferiority to the chiefs and landlords, and feelings of affection, still persisted. As a result, tenants 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.<sup>88</sup>

#### 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.<sup>89</sup> Lee also was the most likely author of the 1850 Masters and Servants Act,<sup>90</sup> became President of the Board of Commissioners to Quiet Land Titles in August 1847<sup>91</sup>, was elected the first president of the Royal Agricultural Society,<sup>92</sup> 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 legis-

lative, executive, and judiciary branches. It also provided for universal male suffrage.<sup>93</sup> In addition, Lee was deeply involved in developing the Māhele laws, and authored the law permitting foreigners to buy and sell land in 1850.<sup>94</sup>

Unlike previous laws, these new laws from 1850 to 1852 completely separated the Kingdom from its traditional *kapu* laws and weakened the monarchy as the Kingdom conformed to a constitutional government and Western-style law. The tax law of 1850 reflected this rush toward Westernization. In a major change, for the first time, the Kingdom required payment of taxes in currency only. The legislature passed “An Act Abolishing the Payment of Taxes in Produce” as part of the new 1850 Criminal Code. The new tax law required all future taxes to be paid “only in current coin of this kingdom. . . .”<sup>95</sup>

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.<sup>96</sup> The King and Nobles also agreed by resolution in 1851 to abolish land taxes. Although the legislature passed the law in 1852, this change was short-lived, and new *ad valorem* real property taxes were instituted in the major tax law changes of 1859.<sup>97</sup>

The 1846 tax on animals and other property was very difficult to collect, and revenues were limited. Not unlike income taxes today, people simply did not report their property and animals as required and found other ways to avoid paying taxes. As a result, an 1855 law overhauled the tax assessment process to make it harder to avoid paying taxes. This new law created tax enumerators, whose responsibility it was to enumerate people, property, and animals, and as part of enumeration, people, and enumerated possessions became taxable.<sup>98</sup>

In order to meet its debt obligations under a loan taken out in 1855 and to provide more revenue for a cash-strapped government, 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 remaining nineteenth century, with the exception of a few changes through the years.<sup>99</sup> Some of the most important changes in 1859 involved the way taxes were assessed and collected. Changes resulted in a more reliable and equalized system of 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.”<sup>100</sup>

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 create a list without the taxpayer’s help. If he doubted the accuracy of a tax report, the assessor could require a taxpayer to take an oath in which they would agree “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.<sup>101</sup> Assessors likely found commission payment a powerful financial incentive for greater accuracy and more complete reporting.

The law also required each governor to appoint a tax collector, in addition to an assessor, for each district. Collectors had to file surety bonds equal to the amount of taxes they were to collect.<sup>102</sup> 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.<sup>103</sup> In addition to collecting taxes, collectors were required to add to the assessment list “any person not included therein liable to assessment. . . .”<sup>104</sup> The collectors’ reports frequently added many taxpayers missed by the assessor, thus adding to the final tax records’ accuracy.

Palapala Hookaa Auhau.

Ua loaia mai i keia la 29 o Novemaba M. H. 1875, no na Auhau o  
 Estate o Johnson e like me ka mea i hoomaopopoia malalo.

No ka Auhau Waiwai Paa	11,700	58.50
" " Lewa	2,000	11.00
" " Kaa Lealea		
" " Kino		
" " Lio	20	15
" " Miula a me Iakeke	2	1
" " Ilio	1	1.10
" " Kula		
" " Alanui		
" " Kaa Kauo		
Pau Loa		\$ 85.60

KUPONO KE KOHO BALOTA. 1875.

83

*D. H. Nahinu*

Luna Auhau.

FIG. 3. Tax receipts like this one are difficult to find for the Kingdom period, since they were given to individual taxpayers, and few seem to have survived. In 1875, the Kingdom used pre-printed *palapala ho'oka'a 'auhau* (tax receipt) forms. William Johnson, a rancher in Lehu'ula, Kona, on the island of Hawai'i, married a Hawaiian woman named Elizabeth. He died in 1863, and Elizabeth soon remarried. Court cases surrounding his will continued for many years. Because the will provided for the couple's children and involved guardianship until they reached legal age and could receive property, the court record contains detailed documentation, including tax receipts from the minor children's guardian. The receipts in Figures 3-6 are contained in the Johnson Probate records and provide a kind of "short-form" summary of the tax ledgers. Johnson's estate continued to be taxed for many years. This receipt for the estate's taxes in 1875 indicates that Johnson was taxed for *waiwai pa'a* (real estate) in a total of eight 'apana (parcel of land) in Kona Akau (North Kona) valued at \$11,700, resulting in a tax of \$58.50. He was taxed for \$2,000 *waiwai lewa* (personal property). Information from the property tax ledger adds the additional information that this was mainly for 400 cattle valued at \$2,000. In 1875, cattle were taxed at *ad valorem* (as to value) rates along with other personal property. An estate had no *kino* (poll or head) tax. The estate had no *ka'a lealea* (carriages), but the estate owned twenty *lio* (horses) taxed at \$15.00. Two *miula a me iakeke* (mules and donkeys) were taxed at \$1.00. Mules and donkeys were not separated in the tax assessment in 1875. One 'ilio (dog) was taxed at \$1.10. One dollar was for the dog tax. Ten cents was for a *ka helu o ka ho'ailona metala* [dog tag and license number]. All dogs were required to have a license tag. If they did not have one, the sheriff was authorized to shoot them. Since this is an estate, there were no *kula* (school) or *alanui* (road) taxes. The estate did not own any *ka'a kauo* (drays or draft carts). The estate paid a total tax of \$85.60. The receipt is signed by Kona's *luna 'auhau* (tax collector), D. H. Nahinu. It is unclear why this tax receipt is stamped, indicating a qualified voter. Perhaps Nahinu made a mistake in certifying an estate as a voter. Tax receipt from William Johnson, et. al., 1st Circuit Probate Case 488, Box 17, MFL 52, p. 83, HSA. Information from Property Tax Ledgers, 1875, HSA and Kona Historical Society Property Tax Project, 2008, Jean Greenwell Archives, Kona Historical Society.

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. The government taxed all non-licensed stallions \$10.00, an amount sure to reduce the numbers and increase the quality of breeding stallions.<sup>105</sup>

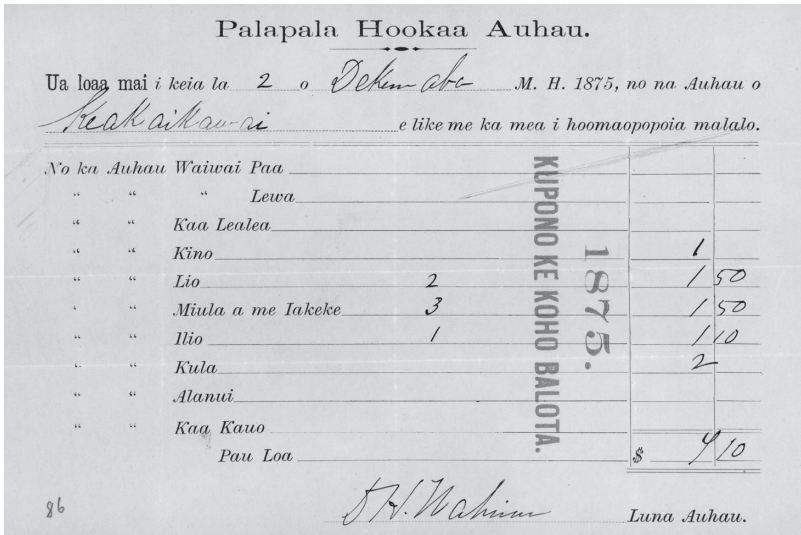


FIG. 4. This tax receipt indicates that Keakaikawai has no taxable *waiwai pa'u* or *waiwai lewa* but in addition to paying *kino* and *kula* taxes, he was assessed and taxed for two *lio*, three *miula a me iakeke*, and one *ilio*. After 1878, all animal taxes, other than dogs, were included in the *waiwai lewa* category and taxed at *ad valorem* rates, instead of a straight animal tax. Keakaikawai has no assessed *alanui* tax, so he must have provided the six days of eight hours of labor during the past year, an option to cash payment still available in 1875. In addition, the stamp on the receipt indicates Keakaikawai is a qualified voter. Under the Constitution of 1864, payment of property taxes was a requirement for voting, and he apparently also passed the income or property qualification test. The property tax ledgers further indicate that Keakaikawai lived in Hokukano, was 56 years-old (*na makahiki*) and could read and write. (The tax ledger's heading for this is "*ike i ka heluhelu a me ke kaulima (ina no'i ua hanau ma hope o ka M.H. 1840)*," which translates to "knows how to read and write if born after 1840." That is the year the Kingdom passed the first compulsory education law.) Although it is not stated, Keakaikawai probably worked for the Johnson Estate. Tax receipt from William Johnson, et. al., 1st Circuit Probate Case 488, Box 17, MFL 52, p. 86, HSA. Information from Property Tax Ledgers, 1875, HSA and Kona Historical Society Property Tax Project, 2008, Jean Greenwell Archives, Kona Historical Society.

If any taxpayers refused to pay their taxes, the collector was authorized, upon the order of a district judge, to seize the personal property of the delinquent taxpayer 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.<sup>106</sup> 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.<sup>107</sup>

The 1859 law exempted only a few categories of taxpayers from personal and real property taxes: the King, Queen, Government, Board of Education, schools, church sites, burying grounds, houses of education, and literary and benevolent organizations.<sup>108</sup>

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 the system of taxation in Hawai'i from a traditional tribute system into a Western capitalist tax system was complete.<sup>109</sup>

Although the tax system was fully in place by 1859, the Kingdom continued to make slight adjustments to its policies and rates of taxation. While branding of animals was legally required beginning in 1859, the Laws of 1870 clarified issues of animal ownership, and thus the party liable to pay the taxes on animals. Whoever had possession of a horse or other animal subject to taxation was judged the owner and subject to taxation.<sup>110</sup> According to law, 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."<sup>111</sup> Not surprisingly, this law caused many arguments among ranchers whose animals continually strayed onto each other's land. The tax on horses was also expanded to cover all horses, not just those over two-years-old.<sup>112</sup>

A few changes through the 1870s affected taxation, particularly animal taxation. In 1874, the Legislature amended the 1859 Civil Code. The number of assessors for each tax district was reduced from two to one.<sup>113</sup> Tax policy gradually moved away from special taxes on animals in favor of *ad valorem* rates. In 1878, the Legislature eliminated the

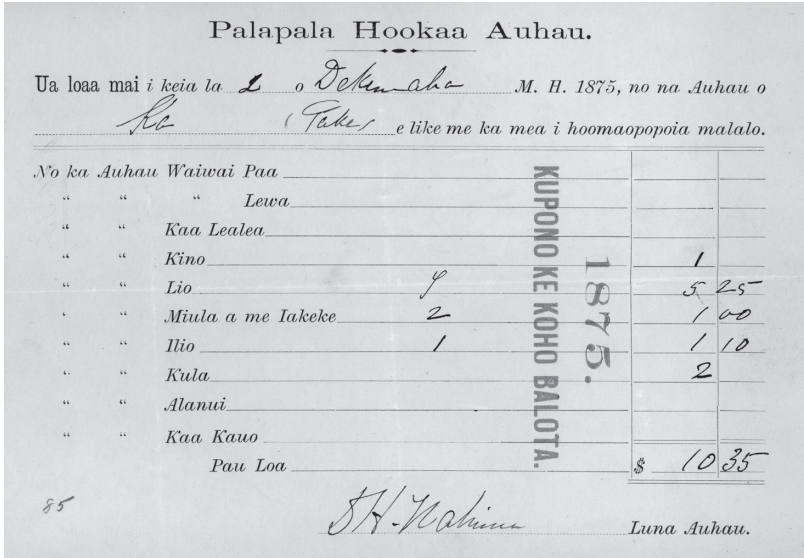


FIG. 5. This receipt is for Ka, a “Pake,” or Chinese. Like Keakaikawai, Ka did not own any *waiwai pa’a*, but was taxed for animals he owned. Ka paid taxes on seven *lio*, two *miula a me iakeke*, and one *ilio*. Like Keakaikawai, he also paid *kino* and *kula* taxes, but not *alanui* taxes. The property tax ledgers provide the additional information that Ka lived in Lehu’ula, was fifty-two years-old, could read and write, and had lived in the Kingdom for twenty-three years. Ka became a naturalized citizen in 1857. Like Keakaikawai, the tax receipt indicates Ka was a qualified voter. Ka probably also worked for the Johnson Estate. Tax receipt from William Johnson, et. al., 1st Circuit Probate Case 488, Box 17, MFL 52, p. 85, HSA. Information from Property Tax Ledgers, 1875, HSA and Kona Historical Society Property Tax Project, 2008, Jean Greenwell Archives, Kona Historical Society.

special tax on horses, mules and asses, and added them to the list of property taxed at *ad valorem* rates.<sup>114</sup> In another important change, Native Hawaiians owning *kuleana* were granted a \$300 exemption on combined real and property taxes in 1876.<sup>115</sup> In 1874, the Kingdom reduced the labor tax from the six days required in 1870 to four days a year.<sup>116</sup> The stallion tax was repealed in 1880.

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.



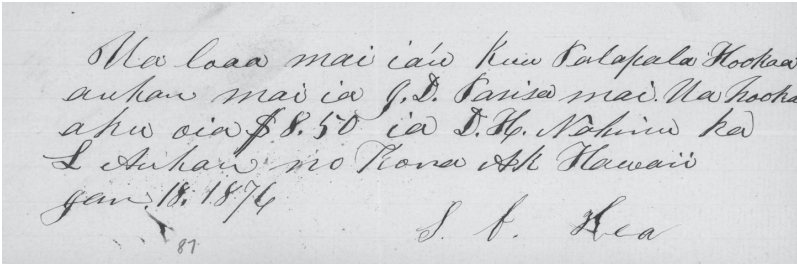


FIG. 6. Most tax records prior to 1890 are in Hawaiian. For some reason, this 1876 tax receipt is not on the pre-printed forms in the previous examples for 1875. Dated January 18, 1876, the receipt reads, “I received payment from J. D. Paris. He paid \$8.50 to D. H. Nahinu, tax collector for North Kona.” Paris was the executor and guardian for the Johnson Estate. The receipt is signed by S. B. Kea (or Hea) and dated January 18, 1876. Tax receipt from William Johnson, et. al., 1st Circuit Probate Case 488, Box 17, MFL 52, p. 87, HSA, trans. Keli’ikanoe Oakland.

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.<sup>117</sup> 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.<sup>118</sup>

The 1884 law specified slightly different assessment procedures, mainly that the law no longer suggested that assessors visit taxpayers at their residence or business. Instead, assessors identified a particular place where they would be at certain times during the month of July. Residents were required to visit the assessor at the appointed time and place and provide the 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.”<sup>119</sup> Taxpayers filled out forms developed by the Ministry of Finance with the required information.<sup>120</sup>



FIG. 7. In this photo, recorded only as a “Scene on Maui,” a group of Hawaiians of mixed age and gender, pose while sitting on a stone wall, sometime around 1890. By 1886, all the men in the scene above the age of 17 to 60 were subject to the \$1.00 poll tax. Men from 20 to 60 were required to pay a school tax of \$2.00, and those 17 to 50 paid a road tax of \$2.00 for a base tax of \$5.00. The road tax had replaced the earlier labor tax required of *maka’ainana*, and the labor option was no longer available by 1890. Children and women, like those in the photo, were not taxed under Kingdom law unless the women were widows and legal owners of property. In 1890, the Kingdom taxed *waiwai lewa* and *waiwai pa’a* at an *ad valorem* rate of one percent of the assessor’s determined value. As a result, if during the course of his duties, an assessor would have arrived at a scene such as this, in addition to taxing the land, he would have counted and valued for taxation the grass *hale* (house) in the foreground and the *hale lā’au* (wooden house) in the background. Depending on the purpose of the stone wall and associated wooden fence designed to increase the height of the wall, the assessor could have taxed the owner for a *pā hale* (fenced house lot) *pā nā hale* (houses enclosed by wall/fence) or for *pā hōlohōlona* (pasture land). The *lio* (horse) grazing along the fence in the background was also subject to taxation. By 1883, the value of the horse, and thus its taxable base, depended on the horse’s age, gender, and how it was trained and used. Image from HMCS “Scene on Maui.” Information from Property Tax Ledgers, 1888 and 1890, HSA and Kona Historical Society Property Tax Project, 2008, Jean Greenwell Archives, Kona Historical Society.

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.<sup>121</sup> 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



FIG. 8. This photo of a *pa hale* with two horses and family is dated pre-1900. It is unclear where it was taken. Regardless of where it was taken, though, if this photo dated to 1888, for instance, the *pa hale* (house lot) would be taxable at about \$200, more or less, depending on the size of the house lot and quality of the fencing. Each *lio* (horse) would be taxable at from \$20 to \$100, depending on quality and whether wild or trained, and the man would have been taxed as indicated earlier. The family would have also been taxed for miscellaneous property, if they had anything of value. Image from Bishop Museum Archives, Ethnic Culture, Hawaiian Domestic Life Homes, Folder 1. Information from Property Tax Ledgers, 1890, HSA and Kona Historical Society Property Tax Project, 2008, Jean Greenwell Archives, Kona Historical Society.

penalties and the ability of neighbors to oversee each other undoubtedly eliminated much false reporting.<sup>122</sup>

The Kingdom continued its policy of 1859 that provided exemptions from property taxes for selected categories of individuals or groups. 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. By 1884, all taxpayers received a \$300 exemption, not just native *kuleana* owners as had been the case since 1876. Only combined real and personal property in excess of \$300 was taxable.<sup>123</sup>

The legislature of 1886 attempted major changes in tax law, which would have resulted in doubling or tripling taxes. Only a few changes



FIG. 9. This image, location unknown, is dated about 1890. It captures *paniolo* (cowboys) waiting for a meal being prepared by the woman beneath the galvanized iron roof section. For purposes of illustrating the process of taxation, let's assume the photo was taken in South Kona in 1890. At that time and place, J. Kailimanuli was both the *luna helu* (tax assessor) and *luna oni* (tax collector). As a result, it was his job to both assess and collect the property taxes for those taxable elements in the photo. There is much happening in this photo and many items that were taxable. Each male in the photo would have been taxed the same as the males in Figure 7. The owner or lessee of the property would have been taxed additionally for the other property in the photo. The *ʻilio* still had a straight tax of \$1.00 and a charge of ten cents for a dog tag and license number. The *moa* (fowl) in the photo had an *ad valorem* taxable value of fifty cents each. The *paniolo* are gathered around a spring, well, or cistern, which is protected by a stone wall and a mortared dome. In the photo, one man can be seen poking his head into the access hole. A long pole with a small bucket at the end is nearby to pull water from the well. In 1890, *luawei* (water wells) in Kona were valued in a range of \$80 to \$115. Most of these were near Kailua and Holualoa. In 1888, a spring of Joseph Holi was valued at \$800. The *hale* itself would have been taxed. *Lako hale* (hale furnishings) like the cream can and the tub sitting on the top of the stone wall and table and furnishing within the hale were valued and taxed. If a fence enclosed the property, it, too, was taxed. Tools like the wheelbarrow in the foreground or other things may have been grouped into *mea ʻē aʻē* (other things) and valued and taxed. Image from Bishop Museum Archives, Agriculture, Ranching, and Cowboys Folder, SP39174. Information from Property Tax Ledgers, 1888 and 1890, HSA and Kona Historical Society Property Tax Project, 2008, Jean Greenwell Archives, Kona Historical Society.



FIG. 10. This photo of a canoe and surround fish net was taken in Hilo about 1890. The men would have been taxed as indicated earlier. The *wa'a* (canoe) would have been subject to an *ad valorem* (as to value) tax of one percent of the value of the canoe. The assessor in 1890 for South Kona, for example, valued canoes in a range from \$10 to \$170, depending on the size and quality of the canoe. This canoe, with an outrigger attachment, probably would have been valued by the assessor between \$100 and \$150. As a result, the canoe would have been taxed between \$1.00 and \$1.50. The *upena*, (fishing net), is a surround net, possibly designed to catch schooling fish like *ō'pēlu* (mackerel scad), and was valued by the assessor on a scale of from \$15-\$100. It, too, would have been taxed at one percent, or fifteen cents to \$1.00. This assessment range included smaller throw nets and larger surround nets like this one. This net was probably valued, and thus taxed, at the upper end of the scale. Image from Bishop Museum Archives, Ethnic Culture. Hawaiian Fishing, SP103937. Surround Net, ca. 1890. Information from Property Tax Ledgers, 1890, HSA and Kona Historical Society Property Tax Project, 2008, Jean Greenwell Archives, Kona Historical Society.

survived the session and were 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.”<sup>124</sup>

The position of assessor was changed in 1888. 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.<sup>125</sup> No other significant changes were made in tax law through 1890.

From this analysis of nineteenth-century property tax history in Hawai'i, it is clear that the property tax ledgers are an important portal



FIG. 11. A grocery store, like this one photographed in Honolulu in 1889 or 1890, was taxed for the structure and the merchandise on hand. Stores like this were usually listed as *hale kū'ai* and valued similar to other *hale*. Merchandise of the store was usually called *waiwai kalepa*, (merchandise), but sometimes it was termed *waiwai hale kū'ai* (store merchandise) or *waiwai kū'ai* (goods for sale). Whatever the assessor called the store goods, they were taxed like other personal property at one percent of value. So the assessor would have based the resulting tax on total inventory value. Although it varied considerably depending on merchandise, the contents of stores of this size, at least in Kona where our tax database was pulled, were valued at somewhere around \$1,500. The resulting tax on the merchandise would have been \$15.00. Image from Bishop Museum Archives, grocery store interior, ca. 1889–1890, Business and Commerce, Retail, Groceries folder, SP103937. Information from Property Tax Ledgers, 1890, HSA and Kona Historical Society Property Tax Project, 2008, Jean Greenwell Archives, Kona Historical Society.

to the past. They were 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 republican government with a capitalist economic system. It is clear, too, that some Western advisors, like William Richards, helped soften the shock of transition by incorporating Hawaiian tradition into the first Western-style tax laws. As lawyers trained in the United States became involved in the Hawai-

TABLE 1. 1859 Kingdom Taxes

<b>Special Taxes</b>	
Horses more than two years-old	\$1.00
Stallion tax (unlicensed stallions)	\$10.00
Mules and asses	\$.50
Cattle were not enumerated as a special tax, but instead, were considered personal property and taxed at <i>ad valorem</i> rates.	See below
Dogs	\$1.00
Carriages	\$5.00
Wagons, drays, or carts used to transport goods	\$5.00
If used on farms, these were exempt.	
<b>Personal Property Taxes</b>	
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.”	¼ of 1% of sale value
<b>Real Property Taxes</b>	
Real property was defined as “lands and town lots, with the buildings, structures, and other things erected on, or affixed to the same.”	¼ of 1% of sale value
<b>Poll Tax</b>	
Every male inhabitant of the Kingdom, between ages of seventeen and sixty was subject to poll tax, unless exempted by assessor for age, infirmity or poverty.	\$1.00
<b>School Taxes</b>	
Every male inhabitant of the Kingdom between twenty-one and sixty years old was subject to the school tax, unless exempted by assessor for age, infirmity, poverty, or status as student.	\$2.00
<b>Road Taxes</b>	
Every male inhabitant of the kingdom between the ages of seventeen and fifty paid road taxes, whether alien or Hawaiian subject. School teachers, firemen, and students were exempted.	\$2.00 or six days of eight hours of labor per year

Table information from Kingdom of Hawai‘i, *The Civil Code of the Hawaiian Islands Passed in the Year of Our Lord 1859: Laws Not Expressly Repealed by the Civil Code; The Session Laws of 1858–9 and Treaties with Foreign Nations*, (Honolulu: 1859) 105-107.

TABLE 2. 1870 Kingdom Taxes

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<b>Special Taxes</b>	
All horses regardless of age. This is a change in taxes. Previously, only horses over 2 years old were taxed.	.75
Stallion tax (unlicensed stallions)	\$10.00
Mules and asses	\$.50
Dogs	\$1.00
Dog tag, stamped with year and number.	.10
Cattle were taxed at <i>ad valorem</i> rates.	See below
Carriages	\$5.00
Wagons, drays, or carts used to transport goods	\$5.00
If used on farms, these were exempt.	
<b>Personal Property Taxes</b>	½ of 1% of sale value
Personal property definition remained the same as in 1859.	
<b>Real Property Taxes</b>	½ of 1% of sale value
Real property definition remained the same as in 1859.	
<b>Poll Tax</b>	\$1.00
The poll tax remained the same as it was in 1859.	
<b>School Taxes</b>	\$2.00
The school tax remained the same as it was in 1859.	
<b>Road Taxes</b>	\$2.00 or six days of eight hours of labor per year
The road tax remained the same as it was in 1859.	

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Table derived from Hawaiian Kingdom, *Laws of His Majesty Kamehameha V, King of the Hawaiian Islands, Passed by the Legislative Assembly at its Session, 1870*, Hawai'i State Archives, (Honolulu: Printed by order of the Government, 1870).



TABLE 3. 1883 Kingdom Taxes

**Special Taxes**

Horses, mares, and colts	See below.
Horses were still taxed at .75 in 1881, but by 1883, the Kingdom had repealed the special animal tax, and horses were added to the personal property tax at <i>ad valorem</i> rates.	
Mules and asses more than two years old	See below
No change. Special tax repealed in 1878 and added to <i>ad valorem</i> rates.	
Cattle	See below
No change. Taxed at <i>ad valorem</i> rates.	
Dogs	\$1.00
Dog tag	.10
No change.	
Carriages	
Combined with wagons and used for road improvements only.	\$5.00
Wagons	
Combined with carriages and used for road improvements only.	\$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 *kuleana* owners.\*

By 1881,  $\frac{3}{4}$  of 1% of sale value applied to excess value over \$300 when combined with real property.

**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 *kuleana* owners.

$\frac{3}{4}$  of 1% of sale value applied to excess value over \$300 when combined with personal property.

**Poll Tax**

Every male 17 to 60, unless exempted by assessor for poverty or infirmity. No change.

\$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.

\$2.00

**Road Tax**

Every male inhabitant of the kingdom between the ages of seven-teen and fifty, unless exempted by assessor for poverty or infirmity. No change.

\$2.00

\* Note that the Act of 1882 went into effect in 1883 and was compiled in 1884. Information from Kingdom of Hawai‘i, Tax Assessment and Collection Ledgers, Kona District, 1881, Hawai‘i State Archives; *Compiled Laws*, 1884, 117–120, 131, 134; and “Directions to Assessors and Tax Collectors,” in Tax Assessment and Collection Ledgers, 1881.

ian legal system, the break between traditional Hawaiian *ho'okupu* and Western-style taxation became more abrupt and complete.

While this background of tax policy provides a context for further study of property taxes, an analysis of the contents of the tax ledgers themselves provides researchers with a window into the lives of individual Hawai'i residents, their economic status, occupations and activities, associations, mobility, health issues, and the changing social and economic landscape in the Kingdom of Hawai'i during the nineteenth century that is available nowhere else. The tax ledgers tell us who owned each individual animal, fish net, canoe, or store merchandise, among many other things. This treasure trove of information is a rarely used and largely untapped source of remarkable information on the history of the Hawaiian Kingdom.

#### NOTES

- <sup>1</sup> Lilikalā Kame'eiehiwa, *Native Land and Foreign Desires* (Honolulu: Bishop Museum Press, 1992); Jonathan K. K. Osorio, *Dismembering Lahui: A History of the Hawaiian Nation to 1887*, (Honolulu: University of Hawai'i Press, 2002); Noenoe K. Silva, *Aloha Betrayed: Native Hawaiian Resistance to American Colonialism* (Durham and London: Duke University Press, 2004); Davianna Pōmaika'i McGregor, *Nā Kua'āina: Living Hawaiian Culture* (Honolulu: University of Hawai'i Press, 2007).
- <sup>2</sup> Among others, the following people were involved in the Kona Historical Society's tax project: Project Director, Database Design, and Historian: Thomas A. Woods, Ph.D.; KHS Project Manager: Ku'ulani Auld; Jill Olson, KHS Executive Director; Data entry and research assistant: Terre Kriege; Data entry and data design advisor: Megan Mitchell; Lead Hawaiian Translators: Kalani Flores and Malani DeAguiar; Final Edit Glossary Translator: Jason Achiu, Hawai'i State Archives; Assistant Hawaiian Translators: Lily Namakaokaia Haanio Kong, Billy Paris, Bobby Weeks, Dr. Billy Bergin, and Allen Wall; Local History editors for names and ethnicity: Jean Greenwell, Maile Melrose, Pixie Navas, Ku'ulani Auld. The Office of Hawaiian Affairs, Hawai'i State Foundation on Culture and the Arts, and the National Endowment for the Humanities provided partial funding for the project.
- <sup>3</sup> Samuel M. Kamakau, *Ruling Chiefs of Hawai'i*, trans. Mary Kawena Pukui, (1961; rev. ed. Honolulu: Kamehameha Schools Press, 1992) 1–19; E. S. Craighill Handy and Elizabeth Green Handy, *Native Planters in Old Hawai'i: Their Life, Love, and Environment*, Bernice P. Bishop Museum Bulletin 233 (1972; rev. ed. Honolulu: Bishop Museum Press, 1991) 251–252.
- <sup>4</sup> According to Lilikalā Kame'eiehiwa, one of the first to organize the land and people in Hawai'i was Mā'ilikukāhi, a *mō'i* of O'ahu, sometime in the fourteenth

- century. She believes Umi's reign occurred several generations later, Kame'elehiwa, *Native Land*, 26–27.
- <sup>5</sup> Handy, *Native Planters*, 45.
- <sup>6</sup> Quoted from Kame'elehiwa, *Native Land*, 27; also see Handy, *Native Planters*, 43–53 for land division.
- <sup>7</sup> Handy, *Native Planters*, 326.
- <sup>8</sup> Kame'elehiwa, *Native Land*, 29.
- <sup>9</sup> Handy, *Native Planters*, 321–322; 325 for *konoihiki*.
- <sup>10</sup> Handy, *Native Planters*, 52.
- <sup>11</sup> Silva, *Aloha Betrayed*, 40, Handy, *Native Planters*, 43–53.
- <sup>12</sup> Handy, *Native Planters*, 53.
- <sup>13</sup> 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 David Malo, *Hawaiian Antiquities*, Trans. Nathaniel B. Emerson, (1901; rpt. Honolulu: Bishop Museum Press, reprint 1997), 16–18; Kamakau, *Ruling Chiefs*, 19; William Richards, letter to Commander Charles Wilkes, Esq., Commander of the U.S. A. Exploring Expedition, March 15, 1841, 12, Hawai'i State Archives; for an annotated version of this letter, see Marshall Sahlins and Dorothy Barrère, ed., "William Richards on Hawaiian Culture and Political Conditions of the Islands in 1841," *Hawaiian Journal of History* 7 (1973): 18–40; Handy, *Native Planters*, 43–54; Kame'elehiwa, *Native Land*, 27–9; Silva, *Aloha Betrayed*, 40.
- <sup>14</sup> Handy, *Native Planters*, 251.
- <sup>15</sup> Kame'elehiwa, *Native Land*, 26.
- <sup>16</sup> Handy, *Native Planters*, 321–2; Silva, *Aloha Betrayed*, 42.
- <sup>17</sup> Lorrin Andrews, *A Dictionary of the Hawaiian Language* (1865; rev. ed. Waipahu: Island Heritage Publishing, 2003), 17, 183.
- <sup>18</sup> Malo, *Hawaiian Antiquities*, 60–61; also see McGregor, *Nā Kua'āina*, 28.
- <sup>19</sup> Handy, *Native Planters*, 41.
- <sup>20</sup> Malo, *Hawaiian Antiquities*, vii–viii.
- <sup>21</sup> Kame'elehiwa, *Native Land*, 30; also see Malo, *Hawaiian Antiquities*, 53, 142–146, and Handy, *Native Planters*, 331–349.
- <sup>22</sup> Kamakau, *Ruling Chiefs*, 371
- <sup>23</sup> Malo, *Hawaiian Antiquities*, 152; for tax period, see 31.
- <sup>24</sup> Richards to Commander Charles Wilkes, 19–20.
- <sup>25</sup> Richards to Commander Charles Wilkes, 59.
- <sup>26</sup> Samuel Ruggles, Journal, 17 June 1820, typescript copy of the original, Journal Collection, HMCS.
- <sup>27</sup> Mercy Whitney, Journal, 28 June 1820, typescript of manuscript, Journal Collection, HMCS.
- <sup>28</sup> Auna, "Extracts from the Journal of Auna, during his voyage to Hawai'i [May–July 1822]," trans. William Ellis, *Missionary Letters from the Sandwich Islands Mission to the American Board of Commissioners for Foreign Missions 1819–1837*, vol. 1, HMCS typescript p. 227–231.

- <sup>29</sup> Hawaiian Kingdom, *Fundamental Law of Hawai'i*, (Honolulu, 1842), Hawai'i State Archives, 133.
- <sup>30</sup> W. D. Westervelt, "Kamehameha's Method of Government," *30th Annual Report of Hawaiian Historical Society for year 1821* (Honolulu: Paradise of Pacific Press, 1922) 30.
- <sup>31</sup> Joseph Campbell, *Myths to Live By*. (Arkana: The Viking Press, Inc., 1972) 10.
- <sup>32</sup> Ralph S. Kuykendall, *The Hawaiian Kingdom, vol. I, 1778–1854, Foundation and Transformation* (Honolulu: University of Hawai'i Press, 1938) 68–69, 72–169; Also see McGregor, *Nā Kua'āina*, 23–40.
- <sup>33</sup> Gavan Daws, *Shoal of Time: A History of the Hawaiian Islands*, (Honolulu: University of Hawai'i Press, 1968) 55–60; Kuykendall, *The Hawaiian Kingdom, vol. I*, 157–159; McGregor, *Nā Kua'āina*, 30–31.
- <sup>34</sup> Kuykendall, *The Hawaiian Kingdom, vol. I*, 126.
- <sup>35</sup> Kuykendall, *The Hawaiian Kingdom, vol. I*, 123–124; Merry, *Colonizing Hawai'i*, 70.
- <sup>36</sup> See Noenoe K. Silva, *Aloha Betrayed: Native Hawaiian Resistance to American Colonialism*. (Durham and London: Duke University Press, 2004) 26, 42; McGregor, *Nā Kua'āina*, 3–29.
- <sup>37</sup> Handy, *Native Planters*, quote on 48, also 41, 321–322; 326.
- <sup>38</sup> Kame'eleihiwa, *Native Land*, 30.
- <sup>39</sup> Handy, *Native Planters*, 48, 340; Kame'eleihiwa, *Native Land*, 30–31.
- <sup>40</sup> McGregor, *Nā Kua'āina*, 28
- <sup>41</sup> Silva, *Aloha Betrayed*, 40; parentheses in the original; omitted parts of the quote are in Hawaiian. Also see Silva, *Aloha Betrayed*, 26.
- <sup>42</sup> Kamakau, *Ruling Chiefs*, 371; brackets for clarification and parentheses denoting original Hawaiian by translator.
- <sup>43</sup> Richards to Commander Charles Wilkes, 23–24.
- <sup>44</sup> Richards to Commander Charles Wilkes, 14.
- <sup>45</sup> Malo, *Hawaiian Antiquities*, 58.
- <sup>46</sup> Malo, *Hawaiian Antiquities*, 60.
- <sup>47</sup> Malo, *Hawaiian Antiquities*, 196.
- <sup>48</sup> Theodore Morgan, *Hawai'i: A Century of Economic Change, 1778–1876*. (Cambridge, Mass., Harvard University Press, 1948) 108.
- <sup>49</sup> Morgan, *Hawai'i: A Century*, 108–9.
- <sup>50</sup> Richards to Commander Charles Wilkes, 21.
- <sup>51</sup> Richards to Commander Charles Wilkes, 21–24; 28.
- <sup>52</sup> One picul was 133 1/3 lbs., and it was worth about \$3 to \$18 in China. Kuykendall, *The Hawaiian Kingdom, vol. I*, 91–2.
- <sup>53</sup> Kuykendall, *The Hawaiian Kingdom, vol. I*, 153.
- <sup>54</sup> Kuykendall, *The Hawaiian Kingdom, vol. I*, 154; also see endnote 29.
- <sup>55</sup> William Richards, "Report &c." Report to the Sandwich Island Mission, 1839, Miscellaneous Letters in Missionary Letters Collection, HMCS. There is considerable controversy about the authorship of the foundational documents for the constitutional monarchy: the 1839 Declaration of Rights, the 1840 Constitution and first code of laws. Understanding the importance of Hawaiian author-

- ship for these documents to be credible, Richards deflected credit for writing them and claimed only a tutorial role. In *The Hawaiian Spectator*, an anonymous author involved in the drafting process, probably Richards, credited a graduate of the Lahainaluna Seminary for drafting these early documents. The first translator of the laws in 1842, probably Gerrit P. Judd, identified as authors several former students at Lahainaluna, including David Malo, John I'i, Timothy Keaweiki, and Daniel I'i. He credited Boaz Mahune for writing most of the tax code. At the same time, the translator emphasized the role of the chiefs in heavily editing the first drafts before approving them. Samuel Kamakau credited Richards for writing the constitution: "It was William Richards who drew up the constitution. . . ." Kamakau, *Ruling Chiefs of Hawai'i*, 370; *The Hawaiian Spectator*, July 1839; *Translation of the Constitution and Laws of the Hawaiian Islands, Established in the Reign of Kamehameha III* (Lahainaluna, 1842 Preface. For other versions of Richards' role, see; "Blue Laws of Hawai'i," *The Friend* 52, December 1, 1994; "Blue Laws of Hawai'i Again," *The Friend* 53, January 1, 1895; Kuykendall, *The Hawaiian Kingdom*, vol. I, 159–160; Merry, *Colonizing Hawai'i*, 77–78.
- <sup>56</sup> William Richards to Dwight Baldwin, July 7, 1840, Missionary Letters Collection, HMCS.
- <sup>57</sup> See Silva, *Aloha Betrayed*, 9–10 and especially 35–39 and Sally Engle Merry, *Colonizing Hawai'i: The Cultural Power of Law*, (Princeton: Princeton University Press, 2000), especially 84–90 for a similar argument that the chiefs made strategic accommodations to Western demands to modernize its economy and political system.
- <sup>58</sup> Beechert, *Working in Hawai'i*, 25.
- <sup>59</sup> Kuykendall, *The Hawaiian Kingdom*, vol. I, 161.
- <sup>60</sup> *Aloha oe e Mataio Kekuanaoa, a me au alii a pau*, December 24, 1839, described by David Forbes, ed. *Hawaiian National Bibliography, 1780–1900: Volume 3: 1851–1880* (Sydney: Hordern House, 2001) 219.
- <sup>61</sup> Kuykendall, *The Hawaiian Kingdom*, vol. I, 160.
- <sup>62</sup> Kuykendall, *The Hawaiian Kingdom*, vol. I, 167–169.
- <sup>63</sup> Kuykendall, *The Hawaiian Kingdom*, vol. I, 169; Edward Beechert, *Working in Hawai'i: A Labor History*, (Honolulu: University of Hawai'i Press, 1985) 25.
- <sup>64</sup> Beechert, *Working in Hawai'i*, 25.
- <sup>65</sup> Kuykendall, *The Hawaiian Kingdom*, vol. I, 168, fn 58.
- <sup>66</sup> Hawaiian Kingdom, *Fundamental Law of Hawai'i*, 1842, 19.
- <sup>67</sup> Hawaiian Kingdom, *Fundamental Law of Hawai'i*, 1842, 19–20.
- <sup>68</sup> Hawaiian Kingdom, *Fundamental Law of Hawai'i*, 1842, 20.
- <sup>69</sup> Hawaiian Kingdom, *Fundamental Law of Hawai'i*, 1842, 20–21.
- <sup>70</sup> Hawaiian Kingdom, *Fundamental Law of Hawai'i*, 1842, 24.
- <sup>71</sup> Hawaiian Kingdom, *Fundamental Law of Hawai'i*, 1842, 33–34.
- <sup>72</sup> Richards to Commander Charles Wilkes, 25–27.
- <sup>73</sup> Hawaiian Kingdom, *Fundamental Law of Hawai'i*, 1842, 55–56.
- <sup>74</sup> 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*. (Lahainaluna: Seminary Press, 1843) 5. For value of *rial*,

- see Margaret Greer Martin, *The Lymans of Hilo: A Fascinating Account of Life in 19th Century Hawai'i*, (1970; rev. ed. Hilo: Lyman Museum, 1992) 116.
- <sup>75</sup> Kuykendall, *The Hawaiian Kingdom, vol. I*, 23; Merry, *Colonizing Hawai'i*, 90–91
- <sup>76</sup> Merry, *Colonizing Hawai'i*, 87; 90–91; Kuykendall, *The Hawaiian Kingdom, vol. I*, 236.
- <sup>77</sup> Merry, *Colonizing Hawai'i*, 91.
- <sup>78</sup> 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), 169. Morgan, *Hawai'i: A Century*, 200.
- <sup>79</sup> W. R. Castle, "Taxation in Hawai'i," *The Hawaiian Annual*, 1892. (Honolulu: Thomas G. Thrum, 1892) 63.
- <sup>80</sup> *Laws*, 1846, 166, 169–173.
- <sup>81</sup> *Laws*, 1846, 166; Castle, "Taxation in Hawai'i," 64.
- <sup>82</sup> *Laws*, 1846, 166.
- <sup>83</sup> *Laws*, 1846, 166.
- <sup>84</sup> Morgan, *Hawai'i: A Century*, 133.
- <sup>85</sup> *Laws*, 1846, 166–168.
- <sup>86</sup> *Laws*, 1846, 169.
- <sup>87</sup> *Laws*, 1846, 170.
- <sup>88</sup> *Laws*, 1846, 170.
- <sup>89</sup> Merry, *Colonizing Hawai'i*, 3, 99; Kuykendall, *The Hawaiian Kingdom, vol. I*, 264.
- <sup>90</sup> Beechert, *Working in Hawai'i*, 41–42, 45.
- <sup>91</sup> Merry, *Colonizing Hawai'i*, 93.
- <sup>92</sup> Merry, *Colonizing Hawai'i*, 3.
- <sup>93</sup> Daws, *Shoal of Time*, 184.
- <sup>94</sup> Merry, *Colonizing Hawai'i*, 92.
- <sup>95</sup> 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) 168.
- <sup>96</sup> Castle, "Taxation in Hawai'i," 64.
- <sup>97</sup> Morgan, *Hawai'i: A Century*, 199.
- <sup>98</sup> Castle, "Taxation in Hawai'i," 64; Roger Rose, "Patterns of Protest: A Hawaiian Mat-Weaver's Response to 19th-Century Taxation and Change." *Bishop Museum Occasional Papers* 30, June 1990, 103–104.
- <sup>99</sup> Ralph S. Kuykendall, *The Hawaiian Kingdom: vol. II, 1854–1874, Twenty Critical Years*, (Honolulu: University of Hawai'i Press, 1953) 175–176; Castle, "Taxation in Hawai'i," 64.
- <sup>100</sup> Kingdom of Hawai'i, *The Civil Code of the Hawaiian Islands Passed in the Year of Our Lord 1859: Laws Not Expressly Repealed by the Civil Code; The Session Laws of 1858–9 and Treaties with Foreign Nations*, (Honolulu: 1859) 107–108.
- <sup>101</sup> *Laws*, 1858–1859, 108–109.
- <sup>102</sup> *Laws*, 1858–1859, 111.
- <sup>103</sup> *Laws*, 1858–1859, 111–112.

- <sup>104</sup> *Laws, 1858–1859*, 111.
- <sup>105</sup> *Laws, 1858–1859*, 30.
- <sup>106</sup> *Laws, 1858–1859*, 112.
- <sup>107</sup> *Laws, 1858–1859*, 113.
- <sup>108</sup> *Laws, 1858–1859*: 105–107.
- <sup>109</sup> Beechert, *Working in Hawai‘i*, 25.
- <sup>110</sup> Hawaiian Kingdom, *Laws of His Majesty Kamehameha V, King of the Hawaiian Islands, Passed by the Legislative Assembly, at its Session, 1870*, (Honolulu: 1870) 54.
- <sup>111</sup> *Laws, 1870*, 38.
- <sup>112</sup> *Laws, 1870*, 54.
- <sup>113</sup> Hawaiian Kingdom, *Laws of His Majesty Kalakaua, King of the Hawaiian Islands, Passed by the Legislative Assembly, at its Session, 1874*, (Honolulu: Black & Auld, 1874) 62.
- <sup>114</sup> Castle, “Taxation in Hawai‘i,” 64.
- <sup>115</sup> Castle, “Taxation in Hawai‘i,” 68.
- <sup>116</sup> Hawaiian Kingdom, *Laws of His Majesty Kalakaua, King of the Hawaiian Islands, Passed by the Legislative Assembly, at its Session, 1874*, (Honolulu: Black & Auld, 1874) 13; also Morgan 1948, 200.
- <sup>117</sup> Hawaiian Kingdom. *Compiled Laws of the Hawaiian Kingdom*, (Honolulu: Hawaiian Gazette Office, 1884) 120.
- <sup>118</sup> *Compiled Laws, 1884*, 121; Castle, “Taxation in Hawai‘i,” 65.
- <sup>119</sup> *Compiled Laws, 1884*, 128.
- <sup>120</sup> *Compiled Laws, 1884*, 123.
- <sup>121</sup> *Compiled Laws, 1884*, 132.
- <sup>122</sup> *Compiled Laws, 1884*, 124.
- <sup>123</sup> *Compiled Laws, 1884*, 130–131.
- <sup>124</sup> Quoted in Castle, “Taxation in Hawai‘i,” 64.
- <sup>125</sup> Castle, “Taxation in Hawai‘i,” 65.

