

**Table 9.25-- MAJOR REAL PROPERTY TAXPAYERS, FOR THE CITY AND
COUNTY OF HONOLULU: FISCAL YEAR 1995-1996**

Rank	Taxpayer	Original debit 1/ (dollars)	Land area (acres)	Gross assessed value 2/ (dollars)
	Top 20 real property taxpayers	96,758,459	68,422.71	15,092,404,781
1	Bishop Estate	20,004,241	24,701.03	4,942,126,000
2	Queen's Medical Center et al	10,071,345	2,206.37	1,331,162,300
3	Kyo-Ya Co., Ltd.	6,729,256	14.11	700,138,700
4	Hilton Hawaiian Village Joint Venture	6,335,541	19.16	657,193,300
5	James Campbell Trust Estate	6,278,385	15,358.00	993,611,600
6	Samuel M. Damon Trust Estate	5,548,822	3,973.27	672,207,400
7	Liliuokalani Trust	5,359,686	35.61	765,913,500
8	Daiei/Equity Life	4,913,649	60.56	581,582,300
9	Dole Food Company	3,786,278	17,418.83	619,914,200
10	Victoria Ward Ltd.	3,597,419	65.53	427,812,300
11	Outrigger Hotels Hawaii	2,935,593	9.99	325,055,300
12	Bancorp Hawaii Inc.	2,911,050	59.48	562,642,000
13	Loyalty Development	2,602,228	92.45	356,021,700
14	Bishop Square Associates	2,450,692	2.92	292,868,400
15	Gentry Properties, etc.	2,415,373	816.89	467,401,181
16	MFD Partners	2,357,918	6.27	281,800,300
17	First Hawaiian Inc.	2,316,480	87.15	345,980,500
18	AZABU Corporation	2,126,901	500.46	230,382,300
19	Robinson Trust Estate	2,046,179	2,992.28	332,526,000
20	Steiner, James Trust Estate	1,971,423	2.35	206,065,500

1/ As of July 1, 1995.

2/ Land and improvements. As of January 1, 1995.

Source: City and County of Honolulu, Real Property Assessment Division, Administration/Technical Branch, records.