

**Table 9.26-- MAJOR REAL PROPERTY TAXPAYERS, FOR THE CITY AND  
COUNTY OF HONOLULU: FISCAL YEAR 1996-1997**

<b>Rank</b>	<b>Taxpayer</b>	<b>Original debit 1/ (dollars)</b>	<b>Land area (acres)</b>	<b>Gross assessed value 2/ (dollars)</b>
	Top 20 real property taxpayers	91,783,353	67,001.57	14,191,441,621
1	Bishop Estate	18,388,097	24,717.62	4,619,327,100
2	Queen's Medical Center et al	9,133,663	2,196.94	1,199,444,600
3	James Campbell Trust Estate	6,946,543	14,382.50	883,228,400
4	Hilton Hawaiian Village Joint Venture	6,080,570	19.16	630,744,000
5	Kyo-Ya Co., Ltd.	5,468,839	14.11	568,811,900
6	Samuel M. Damon Trust Estate	5,375,264	3,973.26	653,492,800
7	D/E Hawaii Joint Venture	5,094,583	60.56	602,524,000
8	Liliuokalani Trust	5,032,457	36.61	728,144,900
9	Dole Food Company	4,436,891	17,186.42	795,984,400
10	Victoria Ward Ltd.	3,237,366	65.53	381,974,800
11	Bancorp Hawaii Inc.	2,793,777	43.68	536,455,600
12	Outrigger Hotels Hawaii	2,678,651	8.29	292,265,400
13	First Hawaiian Inc.	2,549,336	86.78	366,730,000
14	Loyalty Development	2,525,191	64.28	308,018,000
15	Gentry Properties, etc.	2,478,561	990.21	476,214,321
16	Robinson Trust Estate	2,183,672	2,645.25	319,332,400
17	AZABU Corporation	1,929,546	499.46	207,020,500
18	Steiner, James Trust Estate	1,837,924	2.35	192,151,000
19	Bishop Square Associates	1,829,499	2.92	215,502,400
20	MFD Partners	1,782,923	5.64	214,075,100

1/ As of July 1, 1996.

2/ Land and improvements. As of January 1, 1996.

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