
March 28, 1916.

OPINION NO. 501

TAXATION:

Assessments: Taxes should be assessed to the individual members of the hui upon their respective interests and not to the hui as a whole.

Mr. J. K. Farley,
Tax Assessor, Fourth Division,
Koloa, Kauai.

Dear Sir: In reply to your letter of March 25, concerning the method of assessing hui lands, the proposed form of assessing the share of Hon. W. H. Rice seems correct. As you are doubtless aware, the hui shares must be assessed to the individual holder but that does not prevent the treasurer of the hui or any other person whom the members may agree upon from paying the assessment.

The wording of your letter is somewhat ambiguous as you speak of assessing all the shares to the hui at a lower rate than formerly. Taxes should not be assessed to the hui as such but the assessment should be made to the individual owners. See *In re Assessment of Taxes, Hui of Kahana*, 21 Haw. 676.

Yours very truly,
INGRAM M. STAINBACK,
Attorney General.