

to one-half, but at other places less frequented it was not as heavy. Besides this, a tax was levied on trades, such as the house-builders, &c., and even on those who washed clothes.

The tax on land was sometimes collected in money, the poll-tax always. One year the government received twenty-five thousand dollars; but I understood that usually it was about half that sum. These were government taxes; but the chiefs regulated their possessions in the same manner, and so it continued throughout down to the petty chiefs. It is not probable that any one could evade the host of tax-gatherers; indeed, no valuable article could be held by the lower classes; for if not directly falling under some of the heads of taxation, a mode would be devised by some one of their superiors to enable him to take it, or persuasion was resorted to, until it was given up to satisfy the demands.

From this, it naturally resulted, that none of the lower orders, even if they were able, would live in a large house, cook a large hog, fish with a large net, or wear a dress of good cloth.

The lower order of chiefs, not unfrequently, made use of the king's name to obtain the articles they wanted. This was done by spreading a report that the king was about to visit a place, which at once put the whole community in a stir to build houses for him; hogs and all articles necessary for his entertainment would be collected, and they even went so far at times as to cook some of the provisions. The king not arriving, the head men, of course, appropriated the houses, provisions, &c., enjoying themselves quite in royal style.

Thanks to the enlightening influence of the missionaries, this whole system of taxation has gone into disuse, and the right to tax the people is confined to the government, in which the people themselves have a voice. The only tax that is left to chiefs and landlords is one of labour; this is now limited to three days in a month, and the tenants may commute it for four dollars and a half a year.

In the laying of the taxes, it has been thought advisable to have them all estimated in money, although they are paid in a variety of ways. They are assessed on the polls and on lands. The manner of the assessment varies. In the first year it was made heavier on the polls than on the lands. The poll-tax must be paid in money; and if not paid at the time, it must be paid in double the amount of produce. This will show the dependence they place on the facility of gaining returns. The land-tax may be paid in produce at market prices.

Most of the land-tax is now paid in hogs, which it is found can be