

The Hawaiian Star

DAILY AND SEMI-WEEKLY.

Published every afternoon (except Sunday) by the HAWAIIAN STAR NEWSPAPER ASSOCIATION.

SUBSCRIPTION RATES.

Local, per annum \$ 8.00
 Foreign, per annum 12.00
 Payable in Advance.

Entered at Post Office at Honolulu, Hawaii, as second class mail matter.
 Subscribers who do not get their papers regularly will confer a favor by notifying the Star Office; Telephone 365.

The Supreme Court of The Territory of Hawaii has declared both THE HAWAIIAN STAR (daily) and THE SEMI-WEEKLY STAR newspapers of general circulation throughout the Territory of Hawaii, "suitable for advertising proceedings, orders, judgments and decrees entered or rendered in the Courts of the Territory of Hawaii."

Letters to THE HAWAIIAN STAR should not be addressed to any individual connected with the office, but simply to THE HAWAIIAN STAR, or to the Editorial or Business Departments, according to tenor or purpose.

GEORGE F. HENSHALLMANAGER
 WEDNESDAY.....NOVEMBER 25, 1908

ECONOMY. NOT EXACTION.

In the opinion of the Garden Island the coming Legislature will "find that the demand for appropriations, and what is more the need for them, will far exceed those asked from previous legislatures." It deems liberally increased appropriations for schools and schoolhouses an obvious necessity. Revenue will be needed to replace the loss to the Territory when what it calls "only a fair demand" from the counties, of being allowed the major part of costs and fines collected in the district courts, has been granted. Furthermore, the Kauai paper mentions the intended reclamation of the Waikiki marsh, which it considers will be forced on the Territory by the Federal government, as another probable drain on the treasury.

Discussing means for meeting the enlarged requirements of the Territory, the Garden Island refers to some possible relief that may come from recommendations of the tax commission. It speaks of these as "so far unknown." Unfortunately for its hopes the tax commission has reported and in its deliverances clearly disclaim any purpose of finding means for increasing the revenue. This is what it says:

Oftentimes tax commissions are called into existence because of a necessity for increased revenue from taxation to meet the current expenses of government. From no source whatever has the view been expressed that any such necessity for an increase exists in this Territory, nor has any suggestion or request been made for such increase. In view of these facts the Commission has not deemed it incumbent upon it to seek evidence of such necessity. An increase of taxes is always, and deservedly so, unpopular and should not be resorted to unless the necessity for it is clear. It may be remarked that, owing to the expiration of certain tax exemption periods, and to the renewal of leases of public lands at increased rentals and to the general agricultural development of the Territory, the revenue received by the Territory under existing laws is increasing.

While taking for granted that more tribute must be exacted from the taxpayers, the Garden Island says "those who will have to bear the burden of the increased taxation are anxious to see that it is distributed with at least one eye fixed on justice. And that eye," it is added, "would find that justice and income tax would blend easier than any other combination. But not the present clumsy attempt. What is needed is an income tax, graduated as well in accordance with the income on which it is levied as with a view to the number of people the income is intended to support." Here again our Kauai contemporary is anticipated with rather cold comfort from the tax commission. Before quoting what the commissioners say on this topic, it may be well to recall that the income tax law, as it stands, was secured only after years of agitation and one discomfiture at the hands of the Supreme Court. There is however one objection to its provisions which has plausible backing of justice, and this is partly paraphrased in the remarks of the Garden Island above quoted. The exemption line is drawn too low for the conditions here existing, which makes the tax bear heavily on men of family subsisting on fixed incomes of moderate size. Account should be taken of the cost of living here to those whose positions, while not commanding high salaries, impose on them obligations of respectability which could be secured in towns elsewhere at much less cost. In fact, as the stock reply to the plea for reduction of the burden of this class puts it, the exemption is placed at a notch lower than respectable family living would indicate for the purpose of making the celibate class that pays no property tax on domicile perform their adequate obligation to the state. To transform an old saying it is a robbing of Peter to make Paul pay Caesar his dues. However, the tax commission has evidently heard no complaint on this score and there is no note of recommendation of amendment in the following utterance of satisfaction over the present income tax:

The Commission believes after study that the taxation system prevailing in this Territory is, with perhaps one or two exceptions, modern and advanced in character, and that for the present, at least, no changes other than those hereinafter recommended are required or should be made. This Territory, for example, has already adopted the principle of the income tax (a workable income tax has been in operation since 1901) and that of the inheritance tax as parts of its system, while in other jurisdictions the effort is still being made to incorporate these in their tax systems.

There is therefore not likely to be any increase of taxation for the coming biennial period. Yet there ought to be considerably more revenue collected as a natural outcome of the prospective growth in population and prosperity. What the Legislature will find it expedient to do is to cut the coat according to the cloth. A lot has been heard about this, and the other thing for which appropriations will be asked, but for most of them there is no vital necessity. Permanent improvements of which posterity will receive the full fruition ought to depend on loan funds. Of such is the Waikiki reclamation scheme, especially as it is bound sooner or later to be reproductive. For the rest of our financial problem a rigorous policy of retrenchment is demanded. Expenditures on salary and payroll account can be materially reduced without damage to the public interests. The situation is one requiring economy and not exaction.

MUNICIPAL CONTROL OF SHADE TREES.

In the State of New Jersey more than a dozen cities have now established shade tree commissions. Pennsylvania last year passed a law drawn after the New Jersey statute, providing for the establishing of shade tree commissions in municipalities.

Municipal Engineering Magazine describes the workings of the commission in East Orange, N. J. Since 1904 about 2700 trees have been planted. The advantages of such a system of planting can be readily seen. In selecting proper species of trees for streets use,

hardy trees are taken, of symmetrical shape, of well filled head, neither too open nor too compact. By placing the trees at proper distances apart on the street, each tree is allowed to develop its characteristic beauty, and when matured, there is sufficient space between the outstretching limbs for the admission of light and the free circulation of air. Streets that have become famous for their beautiful shade trees, both in this country and abroad are planted with one species of tree. This plan is followed in Washington, where some of the most notable streets are East Capitol street, planted with American Elms; Indiana Avenue, planted with Oriental Planes; Massachusetts Avenue planted with American Lindens and other streets.

Suppose that when Kalakaua Avenue was widened, it had been planted with palms, as was suggested by some people at the time? The trees would be of a good height by this time, and would greatly add to the beauty of the drive.

There is a very sinister hint in a couple of sentences from the San Francisco Call's editorial comment on the Heney shooting: "Abe Ruef is entitled to be convicted and punished by law. He should welcome the right." Abe won't need to have anyone explain to him what is here meant.

Taft began life as a newspaper reporter. So that if Editor Taft of the Cincinnati Times-Star should take to roasting his brother President Taft, the White House man will know how to get back.

Those who have seen the hospital ship Relief, and now hear the news that she weathered a typhoon without any worse results than being "badly damaged" will be able to take much comfort if they ever encounter a storm of this sort in a good, well-built steamer.

Germans seem to have forgotten all about lese majeste, and the Kaiser is being roasted just as brown as Americans roast Teddy when they feel like it.

Tomorrow, Thanksgiving Day, there will be no issue of The Star. According to custom established many years ago by this paper, its newsboys will be entertained at dinner. If any citizen thinks he is going to enjoy his turkey more tomorrow than these bright and active youngsters, he is an optimist indeed.

In view of the fact that the Mahuka site for a federal building has been acquired and all the money paid over for it, those who are now urging a change display plenty of courage at least. Land acquired under condemnation proceedings for a special purpose can only be used for that purpose, according to the lawyers, hence the government is not at liberty to exchange the Mahuka site or do anything with it except use it for a public building according to the pleas of its condemnation suit.

Next year it will be a more serious matter to violate a local ordinance. The county government act was defective in that it failed to give the county power to enforce its fines by imprisonment and as the matter stands there can be no punishments for violations except fines. The new act attempts to remedy this, by giving the municipal supervisors power to impose penalties for violation of ordinances, to the limit of six months' imprisonment.

"Hello, Hilo," promises to be a telephone call from Honolulu soon. It will be another marvel of the wireless system and the new telephone system about to be introduced. There is something so wonderful that it is uncanny, about this proposed talking with Hilo, but the invention is made and has been demonstrated as a working possibility.

GIFTS For Christmas

Are hard to decide upon

IF IT'S A MAN, get him a pair of our Soft, Pliable, "Comfy" Vici Kid.

Men's Slippers or Romeos

SLIPPERS in Black and Russet....\$1.50 to \$3.50.
 ROMEOS\$2.00 to \$3.50.

NOTHING SO COZY AND COMFORTABLE FOR HOME USE.

NOTHING GIVES MORE LASTING SATISFACTION.

Regal Shoe Store

McCandless Building, Corner of King and Bethel Streets.

Motorcycles

Are you interested in Motorcycles? If so, it will pay you to wait a few weeks and see the new

READING-STANDARDS

We have six of these fine machines on the way from factory and will be able to show you the finest Motorcycles, both in single and twin cylinder, that are made. The Reading-Standard is the only Motorcycle that has ever been ridden up Pikes Peak.

Several of the six machines ordered are sold to arrive, so get your order in early. Call and we will tell you more about them and show you what they look like.

E. O. HALL & SON, LTD



We have Nice Materials to Make up this Newest Pattern, 2 to 6 years.

E. W. Jordan & Co., Ltd.

NOTICE!

WE RECEIVED BY THE ALAMEDA A LARGE SHIPMENT OF

Columbia Dry Cells

—AND—
 Hylo Lamps

The Hawaiian Electric Co., LIMITED.

King Street near Alakea. Phone 390.

"Sage, Goose and Onions"

We have the Fattest ever or we will Sell you in addition to a Fat Goose a Turkey, or a Chicken. In fine condition ready for the fire. These are California raised and corn fed.

The Metropolitan Meat Co.

TELEPHONE 45.

Your Premises

Need FILLING and GRADING before the Winter Rains set in. We are ready to supply the Earth and Grade for you at Reasonable Prices.

P. M. Pond,

CONTRACTOR.

PHONE 690.

Nothing Better Than These

Ladies must have a perfume of some sort to counteract the odor which nature casts off with perspiration. We are offering the finest Powders known to the world.

COLGATE'S, RICKSECKERS, JOHNSON'S ROGER AND GALLET, MENNEN'S AND SQUIBB'S.

Nothing better than these have ever been made.

BENSON, SMITH & CO., LIMITED

HOTEL AND FORT STREETS.

PHONE 297.

Xmas Presents

Their value depends upon the impression they make. If wrapped in our HOLLY PAPER and sent in one of our GIFT BOXES, they present a handsome appearance that enhances their worth.

We have gummed SANTA CLAUS HEAD STICKERS, TAGS, and "NOT TO BE OPENED TILL CHRISTMAS DAY" Stickers. They give just the right touch to Christmas presents.

Hawaiian News Company, Ltd.

YOUNG BUILDING.

FINE BRUSHES NEW STOCK

These brushes are made to give perfect service.

The bristles are the finest made. They do not get limp or pull out, and they are always ready for work.

The hardwood backs make them solid and handsome. Get some while they last.

HOLLISTER DRUG CO. LIMITED.

FORT STREET.

CENTENNIAL'S BEST FLOUR Big New Shipment. Henry May & Co., Ltd.

Don't Use Glasses

Unless you need them and when you do need them be sure they fit you—we will give you a thorough examination, and if you don't need glasses will tell you; if you do will sell you the best.

H. F. WICHMAN & CO., LTD

Optical Department.

DR. F. SCHURMANN Optician.

STEINWAY

STARR AND OTHER PIANOS. THAYER PIANO CO. 156 Hotel St., Opp. Young Hotel. Phone 218. TUNING GUARANTEED.

PAPER

All kinds WRAPPING PAPERS and TWINES, PRINTING and WRITING PAPERS.

AMERICAN-HAWAIIAN PAPER & SUPPLY CO., LTD.

GEO. G. GUILD, General Manager. Fort and Queen Streets. Honolulu. PHONE 410.

FOR SALE.

French Ranges—Brick setting sizes 4 ft. to 9 feet at right prices. Set up ready for a fire. Zinc lined Redwood Bath tubs complete. Wind mill force pumps, all brass cylinders. Large variety of special pipe and fittings. Prompt attention to job work in plumbing.

EMMELUTH & CO., LTD. Phone 211. 145 King Street

Clearance Sale

SKIRTS and SUITS

Tuesday, Dec: 1st

AT 8 O'CLOCK.

SEE OUR WINDOW DISPLAYS.

EHLERS

SUN CHUNG KWOCK BO, LTD

CHINESE NEWSPAPER PUBLISHING AND JOB PRINTING.

No. 49 Cor. of Smith and Hotel Sts.

Koa Furniture

UPHOLSTERING AND REPAIRING

WING CHONG CO.

Cor. King and Bethel. P. O. Box 1000