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New Cut Glass

Fine Watch and Clock Repairing Solicited.
 Satisfaction Guaranteed.

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 Front Street, Hilo.

HILO SALOON
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Enterprise Lager Beer

On Draught, Ice Cold.
 10 Cents a Glass : : :

The Finest of
Liquors,
Beers,
Wines, and
Cordials

At Moderate Prices.

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LIQUORS
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CORDIALS

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The Celebrated
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 On Draught.
 Two Glasses for 25 cts.

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will deliver to you
AERATED WATERS
 of all flavors

Lemon, Cream, Ginger Ale,
 Sarsaparilla, Pineapple, Orange,
 Strawberry, etc., etc.

NEROD D. CAMERA, MGR.
 Hilo, Hawaii
 Waiuanueue St., near Pitman

Can't Eat

You certainly don't want to eat if you are not hungry. But you must eat, and you must digest your food, too. If not, you will become weak, pale, thin. Good food, good appetite, good digestion,—these are essential.



Mr. Robert Venus, of Lanesboro, Tasmania, sends us his photograph and says: "I suffered greatly from loss of appetite, indigestion, pains in the stomach, weakness, and nervousness. Several doctors tried in vain to give me relief. A friend then induced me to try Ayer's Sarsaparilla, for it had done him much good. The first bottle worked wonders for me. Soon my appetite came back, my indigestion was cured, and I was strong and hearty."

AYER'S Sarsaparilla

There are many imitation "Sarsaparillas." Be sure you get Ayer's.

Keep your bowels in good condition by using Ayer's Pills. They cure constipation, coated tongue, biliousness, sick headache.

Prepared by Dr. J. C. Ayer & Co., Lowell, Mass., U.S.A.

For Sale by HILO DRUG COMPANY.

KEYSTONE SALOON

Draught Beer 10 Cents

When you need a drink call at the **KEYSTONE**, corner Front and Ponohawai streets. A first class line of

WINES LIQUORS BEERS

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In accordance with the rules of the National Board of Fire Underwriters.

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ELECTRICAL SUPPLIES

Fan Motors at reduced price. Fixtures Shades, Table, Bed and Desk Lamps etc., always on hand.

Fan Motors . . . \$15
Sewing Machine Motor 20

Power for operating them \$1 a month

Just received, new stock of Shades of various patterns. Also Sewing Machine and Fan Motors.

Estimates furnished on all classes of Electrical Work and Contracts taken to install apparatus complete.

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Stone Mason and Brick Layer

is ready to take contracts for work in any part of the Island

Boiler Setting a Specialty...

E. WERY
 Hilo, - - - Hawaii

CORPORATIONS WIN.

Important Tax Appeal Case Decided by Supreme Court.

Honolulu, June 2.—Taxable values of their properties as returned by the corporations of C. Brewer & Co., Ltd., and Castle & Cooke, Ltd., are confirmed on appeal from the Tax Appeal Court by majority opinions handed down yesterday afternoon by the Supreme Court, signed by Justice Perry, who wrote them, and Chief Justice Frear. A dissenting opinion is written by Justice Galbraith in the Brewer case and in the case of Castle & Cooke. He records his dissent, not writing an opinion. Following, in part, is the syllabus in the Brewer decision:

"Enterprise," as used in the third paragraph of Section 820, C. L., means 'the combined property which forms the basis of an enterprise.'"

"When the combined property forming the basis of an enterprise for profit consists in part of taxable and in part of non-taxable property and by reason of unity of ownership and unity of use and other intangible elements the aggregate value of all of such combined property is increased, such increment of value in so far as it is due to the non-taxable property is due wholly to its unity of ownership and use with the non-taxable and not to the unity of ownership and use of its own parts—when, in other words, the taxable property, considered independently of the non-taxable, is of no greater value when combined in use as an enterprise for profit than the total of its separate parts—such increment is not taxable."

"In ascertaining the aggregate value of all the property owned by a corporation the amount of the debts, if any, of the corporation should be added to the selling price of the shares of its capital stock."

Concerning the exemption of Hawaiian stocks and bonds, the court holds to strict construction in favor of the public. The syllabus in the Castle & Cooke case touches on another question, as follows: "Goods purchased without and not yet within the Territory at the date of assessment are not taxable under the laws of this Territory."

"The valuation of the taxable property of the appellant fixed in accordance with the principles declared in the case of C. Brewer & Co., ante."

In his dissenting opinion in the Brewer matter Justice Galbraith says:

"I understand that one proposition in particular was settled by the decision of this court in Inter-Island Steam Navigation Co. vs. Shaw, 10 Haw. 624, namely, that real and personal property combined and used in an enterprise for profit can be properly valued, as a whole or unit, for taxation purposes, under Section 820, C. L., and that when so valued the value of the combined property or unit may be much greater than the sum of the values of the several items forming the unit. In other words, that the value of the whole (the combined property) may be greater than the sum of the values of all of its parts."

"From this proposition it follows that by whatever sum the value of the unit or whole enterprise exceeds the sum of the values of its several parts to that extent intangible property is valued for taxation under this statute and to that extent Section 820 provides for and creates a new and distinct class of property for taxation purposes, namely, intangible property, a class of property not included in real estate as defined in Section 818, or personal property as defined in Section 819. It can make no material difference so far as this proposition is concerned whether the increased value results from intangible elements in tangible property or from intangible property altogether."

Justice Galbraith is "convinced that the ends of justice would be subserved by the affirmation of the judgment of the Tax Appeal Court."

Robertson & Wilder represented the assessor in both cases, W. A. Whiting and C. F. Clemons appearing for the Brewer and W. R. Castle for the Castle & Cooke corporation.

EFFECTS OF MONEY ON FAMILIES.

Interesting Field For Work of Statistician.

An interesting contribution to the study of the effects of money on families can be made by any person of statistical inclinations who will take the trouble to trace out for a few generations the history of a score or two of our very rich families, and learn what effect the acquirement of a big fortune by any individual American has had on the divorce record of that individual and his descendants. It is early yet to get results that would prove much, because most of the great American fortunes are pretty new, says Harper's Weekly; but already tendencies seem to be showing themselves which it would be worth while to trace back.

There are believed to be about 4,000 millionaires in the United States; enough to give a statistician an ample field to work in. A fortune sufficient to make life easy and comfortable is probably a promoter of domestic happiness, but still it seems likely that rich people or their descendants get more divorces than poorer people do. In the first place, heirs and heiresses are more exposed to the wiles of the designing than the scions of poverty, and for that reason are somewhat more likely to make unwise marriages. Again, the rich as a rule, have more leisure than the poor, are not so steadily and effectively disciplined by work, are less safeguarded by a wholesome routine and cast about more widely and continuously for pleasures. Satan, as heretofore, finds mischief still for idle hands to do, and some of the mischief results in divorce.

Moreover, the rich are somewhat more used to self-indulgence and having their own way than the poor, and less inclined, if they find themselves in uncomfortable matrimonial matters, to grin and bear them. They can meet the expense of divorce, which is often considerable, can go as far as is necessary, and stay there as long as is necessary, to gain divorce on convenient terms; and they can afford to break up families without fear of want. Many a wife sticks to a bad husband because she and her children need his support; many a husband puts up with an unsatisfactory wife because he cannot afford to try a new one. Divorce like the appendicitis operation, is a luxury and comes high.

Religious Papers.

An investigation into the number and the circulation of religious newspapers in the United States has been made by the editor of the New World, a Roman Catholic paper published in Chicago, and it presents some interesting facts. The Catholics have the largest number of papers, with the largest combined circulation—naturally because they have also the largest membership. Next come the Methodists, then the Baptists, then the Presbyterians, then the Jews and then the Episcopalians. But there is only one Methodist church paper to every 53,000 Methodists, one to every 38,500 Catholics, one to every 31,000 Baptists and one to every 3100 Jews.

The circulation of most of these papers is proportionately to church membership less than it formerly was. Their average circulation is little more than 4000 copies each.—World's Work.

Canada's Growing Agriculture.

The Canadian Government has issued a census bulletin which gives statistics as to agriculture in Alberta, Assiniboia and Saskatchewan, which united compose the Northwest Territories. The total area of these territories is 190,362,117 acres. Of this area 75.99 per cent is unimproved. Field crops, exclusively of hay, occupy 53 per cent of the improved land, but only a fair beginning has been made with fruit trees and vegetables. The area of land in wheat, oats, barley, rye, corn, peas, potatoes and other field roots in 1891 was 194,773 acres; an increase in a decade of 333 per cent.

Subscribe for the HILO TRIBUNE, \$2.50 a year.

Volcano Stables & Trans. Co.

TIME TABLE OF STAGE ROUTES.

This is the only line of stages making regular trips between Kau and Hilo and taking in the Volcano of Kilauea.

On Thursday and every alternate Tuesday passengers or express leaving Hilo at 7:00 a. m. are landed in either Pahala or Honuapo the same evening.

Through connections with the steamers Kinau and Mauna Loa are made both on arrival and departure.

STAGES FOR VOLCANO OF KILAUEA AND KAU
 Via Hilo Railroad and Volcano Stages:

Thursday and Tuesday, when no Mauna Loa is leaving Honuapo on Wednesday.		Tuesday, when Mauna Loa is leaving Honuapo on Wednesday.		Saturday, when Mauna Loa is leaving Honuapo on Sunday.		Saturday, when Mauna Loa is leaving Honuapo on Sunday.		Monday, when Mauna Loa arrives in Honuapo on Sunday.		Other Mondays.		Wednesdays.		Fridays.	
A. M.	P. M.	A. M.	P. M.	A. M.	P. M.	A. M.	P. M.	A. M.	P. M.	A. M.	P. M.	A. M.	P. M.	A. M.	P. M.
7:00	3:00	7:00	3:00	7:00	3:00	7:00	3:00	9:45	5:45	5:45	9:45				
7:30	3:30	7:30	3:30	7:30	3:30	7:30	3:30	9:30	5:30	5:30	9:30				
8:30	4:30	8:30	4:30	8:30	4:30	8:30	4:30	8:30	4:30	4:30	8:30				
11:30	7:30	11:30	7:30	11:30	7:30	11:30	7:30	5:30	1:30	1:30	5:30				
P. M.	A. M.	A. M.	A. M.	P. M.	A. M.	P. M.	A. M.	P. M.	A. M.	P. M.	P. M.	P. M.	A. M.	A. M.	A. M.
12:15	5:00	6:00	5:00	5:00	1:00	5:00	1:00	4:30	11:45	4:30	10:30				
5:00	10:30	11:00	10:30	10:30	12:30	10:30	12:30	6:00	2:30	2:30	6:00				
6:00	12:30	2:00	2:00	2:00	4:00	2:00	4:00	9:30	11:45	11:45	9:30				
7:00	2:00														

*Connecting with Mauna Loa. †On arrival of Mauna Loa.

TIME TABLE OF STEAMER MAUNA LOA:

Arrives Honuapo		Leaves Honuapo	
Thursday	April 9	Sunday	April 12
Sunday	April 19	Wednesday	April 22
Thursday	April 30	Sunday	May 3
Sunday	May 10	Wednesday	May 13
Thursday	May 21	Sunday	May 24
Sunday	May 31	Wednesday	June 3

Time Table of Volcano Stables Stage for LAUPAHOEHOE, HONOKAA AND KAWAIIHAE

Every Day Except Friday.	Friday	Wed'n's'd'y	P. M.	Other days
A. M.	A. M.		P. M.	P. M.
8:00	4:30	lv.....Volcano Stables.....ar	3:00	4:30
9:00	5:30	ar.....Papaikou.....ar	2:00	3:30
10:15	6:45	ar.....Pepeekeo.....ar	1:00	2:30
11:30	7:30	ar.....Hononui.....ar	12:15	1:45
			A. M.	
12:00	8:30	ar.....Hakalan.....lv	11:30	1:00
			M.	12:00
1:00	9:30	ar.....Honohina.....ar	10:30	A. M.
1:30	10:00	ar.....Waikamalo.....ar	10:00	11:30
2:15	10:45	ar.....Papaaloa.....ar	9:15	10:30
3:00	11:30	ar.....Laupahoehoe.....lv	8:00	10:00
Mon. and Wed. P. M.				Mon. and Friday A. M.
3:00	12:30	lv.....Laupahoehoe.....ar	10:00	10:00
4:00	1:30	ar.....Ookala.....ar	9:00	9:00
5:00	2:30	ar.....Kukaiua.....ar	8:00	8:00
6:00	3:30	ar.....Paauilo.....ar	7:00	7:00
7:00	4:30	ar.....Honokaa.....ar	6:00	6:00
Tues. and Fri. A. M.				Wed. and Sat. P. M.
7:00		lv.....Honokaa.....ar	3:15	3:15
8:45		ar.....Kukuihaele.....ar	2:35	2:35
2:00		ar.....Waima (Kamuela).....ar	1:55	1:55
4:00		ar.....Kawaihae.....lv	9:45	9:45
				7:00

On Wednesday the stage leaves Honokaa in time to connect with the Kinau at Laupahoehoe. Stages depart from Laupahoehoe for Hilo and Honokaa on arrival of Kinau.

When the weather is too rough for the Kinau to land at Laupahoehoe Wednesday the leaving time of stage from Hilo is changed to 4:00 a.m. on Thursday morning, and the Wednesday stage from Laupahoehoe to Honokaa will be held to connect with it.

On Mondays following the arrival of the Mauna Loa in Honuapo on Sundays, the leaving time of the stage for Laupahoehoe from Hilo is changed to 10:00 a. m., and the Honokaa stage is held at Laupahoehoe to connect with it.

Aside from carrying of express matter and passengers these stages carry U. S. Mail, so patrons may rest assured of prompt connections.

C. E. WRIGHT, Manager.

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THE ARTISTIC TAILOR

Will produce a garment upon order that will satisfy the most fastidious wearer of clothes. The

Latest in Spring Suitings and Trouserings

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 in cases and bulk
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