By Authority.

No. [illegible] Notice is hereby appointed Agent to take Acknowledgements of Labor Contracts between Masters and Servants in the District of Honolulu.
JOHN E. BRIDGE,
Minister of Interior.
Interior Office, March 21, 1883. 567-T.

Royal Saloon Dog, the like dog been appointed Deputy Clerk of the Supreme Court, vice D. K. Piper, Esq., resigned. To order of the Court.
C. W. E. BANNARD, Clerk.
March 20, 1883. 567-T.

No. R. S. 3 Notice is hereby given that Payment and Assay for the first half of the Fiscal year ending March 31st, 1883, will be made at the Mint, on and after Monday, April 2nd, 1883.
E. H. BENNETT,
Assayer.
Mint, H. I. Assay Department, Honolulu, March 20, 1883. 567-T.

Licenses Expiring in March, 1883.

RETAIL—ONAU.

1 Lucas & Co., Kaahumanu, Honolulu.
2 Ah Ki, Waimea.
3 Ung A, Palama & Co., on Fort and Hotel streets, Honolulu.

RETAIL—OAHU.

1 Ah W. Cheong, Fort street, Honolulu.
2 Wong Tomoi, King street, Honolulu.
3 Ah Ho, Nuuanu, King street, Honolulu.
4 Chong Ho, Nuuanu, King street, Honolulu.
5 Ah Ho, Nuuanu, King street, Honolulu.
6 Ah Yuen & Co., Fort street, Honolulu.
7 Ah Tuck Kee, Nuuanu street, Honolulu.
8 Ah Ho, Nuuanu street, Honolulu.
9 Ah W. Hopkins, Fort street, Honolulu.
10 Ah Ho, Nuuanu street, Honolulu.
11 Kwong Sam Kee & Co., King street, Honolulu.
12 A. W. Richardson & Co., Fort street, Honolulu.
13 Ah Ho, King street, Honolulu.

RETAIL—HAWAII.

1 A. W. Jones, Kealakekua.
2 Ah Ho, Kealakekua.
3 Lalakea & Co., Kealakekua, Kona.
4 Kong Fat, Kona, Hilo.
5 Ah Ho, Kona, Hilo.
6 Ah Ho, Kona, Hilo.
7 Ah Ho, Kona, Hilo.
8 Ah Sam, Hilo, Hilo.
9 Ah Ho, Hilo.

RETAIL—MAUI.

1 A. Jones, Wailuku.
2 C. Kim Tuck, Wailuku.
3 Ah Ho, Lahaina, Lahaina.
4 Ah Ho, Lahaina.
5 Chong Moon, Wailuku.
6 Ah Ho, Makawao.
7 Ah Ho, Makawao.
8 Ah Ho, Makawao.
9 Ah Hong & Tong Hong, Kaupo.

RETAIL—KAUAI.

1 E. Sing, Lihue.
2 Ah Ho, Lihue.

WHOLESALE.

1 C. Brewer & Co., Honolulu.

BREWERS.

1 Honolulu Brewing and Malting Co., Limited, Honolulu.

PORK BUTCHER.

1 Fred Wichman, Honolulu.

PEDDLERS.

1 Ah Lung, Honolulu.
2 Ah Ho, Honolulu.

CARE PEDDLING.

1 Wil Lum, Honolulu.
2 Ah Ho, Honolulu.

JOBBING SPIRIT.

1 E. A. Schaefer & Co., Honolulu.
2 H. Hackfeld & Co., Honolulu.

BOAT.

1 Chas. Spencer, Hilo, Hilo.
2 Ah Ho, Honolulu.

BILLIARD.

1 Geo. Lycurgus, Lahaina, Maui.
2 Hoe Hoe, Lihue, Kauai.

AUCTION.

1 C. W. F. Lucas, Kona, Hawaii.
2 Ah Ho, Honolulu.

BREW.

1 Ah Ho, Palama & Co., on Fort and Hotel streets, Honolulu.

LIVERY STABLE.

1 Hong Chong, Waimea, Kauai.
2 Ah Ho, Honolulu.

HONOLULU, HAWAIIAN ISLANDS, March 20, 1883.

GOVERNMENT LOAN!

DEPARTMENT OF FINANCE,
Honolulu, May 20th, 1882.

Notice is hereby given that applications for the purchase of the NEW GOVERNMENT BONDS up to $100,000, will be received at the Department of Finance, Honolulu, and at the Hawaiian Consulate-General, San Francisco, on and after the 20th day of June, 1882.
ROBERT J. HARE,
Minister of the Interior.

NOTES.

The Financial meeting or society, reviewing the life and financial by the memory of the minister Macfarlane, Esther Court, will be held in Hilo, March 25th. The friends of Father Clous are invited to be present and participate in the exercises upon his life work, by Rev. E. P. Baldwin, M.D.

The dance in the hall of the Court's residence will be of black and white marble, and will cost $600. The cage will be supported by columns two feet high, and will be constructed for the imperial eagle and a sentiment bearing the title only name of state of the Government of the Hawaiian Islands, and the Government will be gold, will shelter the imperial throne, which will stand on a dais. The Court's military dais will consist of 50 persons of whom twelve will be of the imperial family.

The Malagan arrives lately on a visit to Angland brought with them various publications in the interest of the Malagan Government and the French consulate, as well as other official documents, which, although issued from a native publication, are not intended for general circulation, but are intended for use and information of the Government of Malagan, and are sent to British Residents. The Malagan compatriots have all been sought for Hawaii. We may add that in the present Hawaii Bill or at, particularly we read on the Malagan language and religion a wide conversation in the island.

From our late exchanges the news we glean from the London dispatches is sufficiently convincing regarding the low numbers in Ireland, that there can no longer be a question of doubt, but that the Emperor Alexander III. was indeed in the village who found and rescued the corpse of Lord Cavendish and Burke. The story of Carey seems confusedly and unbelievable. He confesses his complicity in the murder of the unfortunate, and gives the ghastly details of the murder, the actually cause by which the young Englishman was slaughtered by a murderous knife and sword, the knife being thrust into the victim while the sword, blunt and the blade, some will be the better for the minister assassinate of Ireland like Mr. Mills, in the room of Lord Cavendish, a great loss to the cause of constitutional and industrial.

By the dispatches from Washington we learn that Secretary Folger has directed Mr. Hingham and S. E. Chamberlain, special agents of the Treasury Department, to proceed to San Francisco and Portland, Oregon, with the purpose of ascertaining the number of the whole subject of Hawaii, or certain parts of region free of duty under the Reciprocal Treaty. It will be remembered that Representative Page introduced a bill to repeal the treaty, and that the Hawaii Bill was referred to a committee. Trade alleged to have been perpetrated on the revenue in the parts in question under the treaty with Hawaii. This investigation is, we understand, to be made, and the result of the matter is investigation, the closer will one in consequence be appreciated, if Messrs. Hingham and Chamberlain will only continue this very and some on here, to be, then men that our officials and planters will gladly welcome them.

The glacier tomb, which was recently discovered at "Boston" seems to have met with sudden extinction. If the Chronicle is correctly informed, the glacier became in its last well-meant of the fantastic throughout the country, closed, and gave in selling at a lower price than usual. The glacier tomb, which was to have been more profitable, realized by those who first went into the speculation started, a boom which led to the building of factories all over the country, till there have been no end of them. Meanwhile, the tomb only has more off, and the public has learned that it is a spacious, brilliant product, having a low intrinsic value, and its use and consequence have greatly been overrated. The glacier tomb, which the Chronicle, that is to observe, is observable in certain grounds, and inquiries in South, have never been proved, and it is doubtful if there can be mentioned the growing unpopularity of the Monarchy from the Chronicle, and the growing proportion, only about two-fifths cost of sugar crops, together with some or less of prejudice, as the product that it is to be disclosed.

Our Hilo Letter.

Hilo, Hawaii, 19th, 1883.

Editor Gazette:—The ship Kamaia sailed today for San Francisco with a full cargo, consisting of 400 tons of sugar and a miscellaneous quantity of hides, skins, and other goods, valued at $[illegible]. The mills are all grinding and the cane looks good. The weather continues fine, though warm. This morning there was a shock, or but a half-hour display of electricity, which lasted about half an hour. The sugar crop promises a much larger yield than last year.

We have had many excitements since my last communication during the last three days. Two men in the employ of Captain and J. Burnette, Esq., got up an amusement by shooting at each other with shotguns here from the Coast. They are owner to a story with great glibness, though they were actually ignorant one another. The informant stated that the affair was caused by some remarks of the man who has made a "Bullard the sailor" of these islands for the last thirty-three years. When called upon to produce the authority he did not and could not, but he was sure it was so. The man who has been so long in authority would, no doubt, have disagreeable persons in duty work. They have already prepared themselves and will be prepared.

Yesterday we had an opening sale of the King's Estate for assault and battery. Lee, the cook of the Harbor Plantation, got into a quarrel with Kane about some wood cutter. He swore that Kane assaulted him and cut off the left ear. Kane showed the door on Kane and made Lee very equably. Kane swore that he was assaulted by Lee because he refused that the coffee with the "Wahiling" had boiled over. The result was that Lee was in 30 dollars of it. The result was that Kane was discharged.

The morning of 3 o'clock two of the earnest hunting hogs were shot in Waiakea, by the Chinese fishing. In the first case the of the King in Hilo Hong, to be proved that they committed robbery. They stopped the Chinaman's store, bought money, called him to the door and shot. The Chinaman told the man they were for his pay, and not for sale. They took two bottles, three kits a dollar and a half, and a half dollar. These facts were checked at their own footsteps.

Hawaiian Gazette.

EST MOTS IN RWATA.

WEDNESDAY, MARCH 21, 1883.

It is of no use whatever for the Ministerial Press to cry out about what the Opposition Press has said on the matter of leprosy, the latter has only been doing a plain duty, one that every friend of Hawaii and Hawaiians owes to the country, and the fact that our bitter and unprincipled enemy the San Francisco Chronicle has taken it up ought to make every one, especially those in power the more energetic in dealing with the leprosy until by vigorous measures the fell disease may be stamped out or at least eliminated from among sound people by a vigorous system of segregation.

To accept bread with a man to accept his hospitality, lays one under obligation to him; there are some men from whom it is impossible, for those who would respect themselves, to accept any hospitality of any kind. People holding strong views against their would be hosts, only stultify themselves by apparently burying the hatchet for a social moment. No matter how alluring the entertainment may be, those who possess the inestimable quality of backbone will stay away. Those who sacrificed by their presence the late lamented Coronation will not be apt to be caught again. It does not appear that in this country any distinction is drawn between paying honor to the office as opposed to the person. All those who have some idea of what is due to their own honor will be careful to show that there can be no room for misapprehension again.

These ugly rumors about crooked transactions in the management of the contracts of the Interior Department seem to gain rather than lose ground. They may or may not be true, but a very simple way out of the difficulty is before the Minister of the Interior let him return to the proper method of advertising contracts for public tender, and the cause of scandal, if it is scandal, will be stayed. No one ever sees now that the government ask publicly for any piece of work, the matter is arranged in some hole and corner manner known only to the Minister of the Interior and those who through ignorance or otherwise may be let into such transactions.

We are further informed that several of the recent contracts have been drawn up in a very loose manner and that the law adviser of the crown has not had any opportunity of looking them over or of amending them. This again may be partially rumor, but it is the kind of rumor that ought to be contradicted if untrue, that ought to be most thoroughly investigated if true.

From information which has come to us from various sources we should be inclined to think that there was considerable foundation for the rumors, we moreover have some reason for thinking that the white members of the Cabinet have themselves become alarmed and that at a recent Cabinet Meeting it was decided that no contracts should in future be entered into by the Minister of Interior without the knowledge of his colleagues. His Ex. John F. Bush's record on Kauai is not such as would inspire confidence in any one. If editorial is to be given to these rumors it must from clear proof, not from His Excellency's known character.

A question of interest arose last Friday in the Supreme Court, upon the application of Mr. Clarence W. Ashford to be admitted to the practice of law. The Act of 1882, with reference to the naturalization of foreigners, enjoins on the Minister of the Interior by the King's approval, "upon the application of any alien foreigner who shall have been resident in the Kingdom five years or more, next preceding such application, stating his intention to become a permanent resident of the Kingdom, to admit the applicant of allegiance to such foreigner, if satisfied that it will be for the good of the Kingdom, and that such foreigner owns without encumbrance taxable real estate within the Kingdom," etc. The Civil Code Sec. 1903 declares that. "The Supreme Court shall have power to examine and admit as practitioners in the Courts of record, such persons, being Hawaiian subjects, of good moral character and having taken the prescribed oath of office, as said Court may find qualified for that purpose."

The applicant, Mr. Ashford, is a graduate of the Bar of the Supreme Court of Michigan and of the Supreme Court of California, a graduate of the Law School at Ann Arbor, and has come here to reside, expecting to practice his profession. He certificate of good moral character was filed together with his affidavit that he is a British subject. The Attorney-General allowed some why the application should not be granted, expressing personal regret to doing so, that the statute appeared to him to be mandatory upon the Court to admit only Hawaiian subjects, and that the recent amendment makes five years prior residence and the ownership of taxable real estate here a pre-requisite to becoming naturalized.

It was argued in behalf of the application, that the statute was not mandatory but merely directory. It authorizes the admission to the bar of Hawaiian subjects, but does not prohibit the Court from admitting others who may have proper qualifications otherwise than Hawaiian nationality, nor does it make aid and will the admission of any practitioner not of such nationality. The Court has power by statute to make rules as to the practice of law in all cases not provided for by statute, and this is such a case. The provisions of the various treaties were cited to show that a British subject cannot be denied the right to practice law here if he is qualified in fair as good character, age, and legal attainments go. Counsel also argued that it would be an entrachment on the judiciary for the legislative power to impose upon the judges the terms and conditions for admitting members to practice at the bar.

The opinion of the Justices on this case will determine whether, under the Act of 1882, the bar can be reinforced in numbers for the next five years.

It is to be regretted that some public spirited man does not by taking out a writ of quo Warranto, or in some other way test the validity of the Act passed at the last session of the Legislature, whereby the Justices of the Supreme Court were deprived of the power of practically refusing the appointments of District Magistrates. The extent of the innovation made by that Act, and the danger with which it is fraught, were probably not contemplated by the members of the Assembly or Cabinet, or it is fair to suppose that they would have prevented its enactment. But the Act is in force and is unlikely to be repealed. The Supreme Court has the Constitutional power to declare the Act invalid if unconstitutional, and if the question of its validity is properly raised.

From the function of this Government on the present basis, the appointments of these magistrates have proceeded to be approved by the Justices of the Supreme Court. This served as a wholesome check against the appointment of unsuitable men, and also as a constant and invaluable restraint upon the magistrates, knowing as they did that their extended tenures of office would depend upon their having commended themselves, at least as far as being free from corrupt practices, to their censors in the Supreme Court. Under the recent Act there is no restraint upon these appointments, or upon the Judges, the Governors having the exclusive control of them excepting in cases of misconduct being brought before the Judges of the Supreme Court. But such cases are likely to be very rare, from the uncertainty of testimony or of the result of a trial, while any private person who should fail in an attempt to impeach a District Justice would find his own position in that especial District for from enviable. On the other hand, wrong-doing and errors of the lower magistrates are easily prevented or corrected by the more supervision of Supreme Court Judges, whose tenure of office is not affected by considerations such as affect the comfort and safety of private individuals.

As the law was before this Act of 1882, the appointing of the magistrates was entirely controlled by the Supreme Court. The uncontrolled power over the District Justices now resides in the Governors, of whom all but Governor Dominis are utterly incapable of deciding upon the qualifications of a Judge. The Governor of Kauai, it is believed, is far from being a bad man, but he was not regarded as qualified to fill the comparatively irresponsible post of Governor before this immense power over the inferior magistrates was given to him. The Governess of Hawaii is a woman who cannot be imagined to know the slightest thing about such matters. The point undoubtedly is that these Governors who hold office at the King's pleasure, are expected to appoint only such magistrates as do the King's bidding. This is in effect a complete revolution upon the system which existed when the treaties between Hawaii and foreign Powers were made. The evil results of this revolution may not appear in a day, or in a year. But the seeds, the capacity for evil are there, and unless removed the fruit in due season will appear.

The U. S. Congress adjourned on the 3d inst. and there is to be no extra session. The resolution giving notice of the termination of the Treaty of Reciprocity reported favorably to the Senate by the Finance Committee, was re-referred to the Committee on Foreign Relations near the close of the session, and that committee did not again bring it before the Senate.

We are permitted to make the following extract from a private letter from San Francisco, dated 19th inst: "The duty has been reduced on sugars about ½ per lb, $20 per ton, as near as we can find out, until the receipt of more definite information from Washington. The new sugar tariff will go into operation on 1st June, 1883. Manila market advanced £1 7s per ton this week making the present basis $6.86. Exchange on London is against us. Had the rate been the same as at this time last year, the present basis would be $6.97. The Chronicle keeps on with its false statements."

The change in the sugar tariff mentioned above, should have and probably will have the effect to quiet the opposition of many of those who have been under the impression that the treaty is too favorable to Hawaii, and in that way may work to our advantage. We have no right to object to change in the tariff of our great and friendly neighbor, but should the duty on sugar be heavier so far reduced as to destroy the value of the treaty for us, we shall have the right to terminate it by giving one years notice. More and more has the value of the treaty been understood and appreciated by the people of these islands, as time has passed, for its advantages are shared in by every class of the people and every branch of trade and industry, as is patent to every intelligent observer.

The Government did a wise thing when they sent Dr. J. Mott Smith to Washington to assist Judge Allen, and it is fortunate that he arrived there as soon as he did. It would have been better still had he got on with more definite powers and have been recognized at the State Department during the life time of Mr. Allen. Large responsibilities were suddenly and unexpectedly thrown upon Dr. Smith, and he had to work under difficulties, but he accepted the situation, and has discharged his duties faithfully and effectively. We have strong testimony to his prudence, zeal, tact and general good management, and he has the satisfaction of knowing that no harm has come to the Treaty during his charge.

We are glad to know that Mr. Carter had received his post safely. Believing as we do that if all of the workings, influences and effect of the Treaty are well understood by the commercial and political classes, it will grow in popularity with the people of the United States, and Having how thoroughly well posted Mr. Carter and Dr. Smith are in all these matters, and how capable they are of making the case with which they come in contact understand them also, we are very hopeful that the crisis in the treaty question is passed. We still have unreasonable and persistent enemies, and it will not be safe to slack in the least degree our vigilance and efforts in its defence and protection.

We alluded last week to the small quantity of land which is capable of cane cultivation and since writing we have made some attempt at estimating how much of our soil can really be utilized for this purpose. The area of the group is about 1,000,000 acres, of this nine-tenths will not afford subsistence to even goats, heavy mountain masses with bare sides, or else covered with struggling ferns and a vegetation which is useless alike to man or beast. Out of 100,000 acres left, the people of this country have to find their cattle land, their pasture land, their rice land, their taro land. From an estimate which we have obtained from a most reliable source, the Hawaiian Islands have only about 100,000 acres which can be termed sugar lands, but even of such lands we cannot make full use, either on account of our scanty water supply or on account of location. On the island of Hawaii for instance, though as far as soil is concerned there are some tracts of land, which to the unassisted eyes admirably fitted for cane, they are practically useless, if over 1,000 feet above the sea level they will yield a crop in 30 months, and few men are bold enough to face such a lengthy period before they get any return for their money and work, let alone the ordinary risks which a planter is exposed to. On the same island, to a rule, to plant cane below 400 feet from the sea level is dangerous on account of the drought. Thus on our largest island, the one offering the broadest tracts of land for cane cultivation, the area where this industry can be successfully carried on is considerably narrowed by mere position.

At the present time we have 40,000 acres under cultivation for cane; and of this about 20,000 acres are cropped each year. Could we, which is as far as we understand, practically impossible, but for the sake of argument we may say, could we cultivate the whole 100,000 acres, we could not crop much more than 52,000 acres each year. Now from last year's crop of 20,000, there were produced 20,000 tons of sugar or about two and one-sixth tons to the acre, taking things by and large throughout the group. A great deal of nonsense is written about the productiveness of our soil, true that in some exceptionally favored spots, rich valley bottoms, and even then only for the first crop planted, as much as five or six tons to the acre have been obtained, but such places are exceptional and the statistics of the yield of 1882 conclusively prove that the average yield of cane land in these islands is very little better than it is anywhere else. The very utmost, then, that we could get from our sugar lands would be about 100,000 tons a year. Practically we can never obtain any such crop, for though the land may be there, the elevation and the lack of water are an insuperable barrier to our making use of them.

The Louisiana sugar planters need have no fear that the Hawaiian planter will ever flood the sugar market of the United States, as a fact Hawaii has very nearly reached her limit of production, and what the produce is but a drop in the bucket when compared with what the United States consume. It is a pity such exaggerated accounts of our sugar growing capacity should have arisen abroad, for such things are hard to combat, and once the idea has taken hold of any set of men's minds they look with suspicion upon any showing contrary to their preconceived views. We hope before many months pass over that some of the Louisiana Planters will pay our group a visit; a look over our cane lands by a couple of practical men will be of more value in setting right misconceived opinions, than reams of paper covered with endless figures, from our own side.

Tidal Wave.

Mr. M. Dickson informs us that a tidal disturbance occurred at Waimea, on this island, at 3 p. m. Monday March 19th. A great wave, at least fifteen feet in height was seen when a sidewall rolling, which swept over the beach and extended inland to the Seminary buildings, scattering piles of lumber and goods all along the shore. Again, on Monday the 19th, at 11 o'clock p. m., a smaller wave was seen, which did not do much more than frighten the people. Both these waves were followed by a succession of smaller waves, which lasted for some minutes. No damage was done, however. Tidal waves appear to have come from the north or northwest, and indicate either a heavy storm, or earthquake disturbance, on the Aleutic or Siberian Coast. If similar phenomena have been noticed in other of the other islands of this group, we shall be glad to receive them.

A tidal wave at Waimea on the 17th, upset the sugar mill, houses and carried her auburn. The wave spared themselves. Full particulars not yet at hand.

Digest of the New Tax Law.

Sec. 1. Repeals the tax laws mentioned in annual schedule.

Sec. 2. A Poll Tax of One Dollar is to be paid by every male inhabitant between sixteen and sixty years of age, unless exempt by law, or by the Assessor on account of infirmity or poverty.

OF THE SCHOOL TAX.

Sec. 3. Two Dollars a year shall be paid for the support of public schools by every male inhabitant between the ages of twenty and sixty years, unless exempted by law or by the Assessor on account of infirmity or poverty, or unless he is a student at a high school or college.

TAX UPON ANIMALS.

Sec. 4. Dogs are taxed One Dollar a year; also 50 cents for a registered tag.

Sec. 5. Every dog shall wear such tag on penalty of being killed by the police.

Sec. 6. Anyone using a tag furnished otherwise than in accordance with this act, or who shall use the same tag for two years, or counterfeit, or fraudulently remove a tag from the neck of any dog, is liable to a fine of not more than $20, or imprisonment at hard labor not more than thirty days.

Sec. 7. Minister of Finance to issue tags to tax collectors, charging them with and holding them responsible for the same.

Sec. 8. Every person having the custody of animals is deemed the owner for purposes of taxation.

OF THE ROAD TAX.

Sec. 9. Two Dollars a year shall be paid by every male inhabitant between the ages of seventeen and sixty, unless excused by law or the Assessor on account of infirmity or poverty.

Sec. 10. Curfew and Police to be taxed $2 each—not clear whether this tax is in addition to the tax on their value as personal property or not—but see Sec. 15.

Sec. 11. All taxes received under Sections 2 and 10 to be expended in the districts where collected.

Sec. 12. Carriages and wagons for the conveyance of persons pay a tax of $5.

TAX UPON PROPERTY.

Sec. 13. All real property pays tax of three-fourths of one per cent upon its value.

Sec. 14. "Real property" includes lands with the buildings, structures, improvements and other things covered on or affixed thereto.

Sec. 15. All personal property not subject to specific taxes is taxed three-fourths of one per cent.

Sec. 16. "Personal property" includes all household furniture and effects, goods, chattels, wares and merchandise, ships and vessels at home or abroad, moneys in hand, household and chattel interests in lands, growing crops, public stocks and bonds, and domesticated birds and animals not specifically taxed.

Sec. 17. Insurance companies pay $1 on every $100 a year, on premiums received.

ASSESSMENT AND COLLECTION OF TAXES.

Sec. 18. "Company" means any domestic or foreign corporation, or any co-partnership of two or more persons carrying on business in this Kingdom.

Sec. 19. The property of a company shall be assessed in the name of the company, and not of individual shareholders or members shall not be assessed in respect of their individual shares or interests.

Sec. 20. Returns of property of a corporation shall be made by the president, treasurer, secretary or manager; and of a firm, by some member thereof.

Sec. 21. Agents of persons absent from the Kingdom, and every trustee, guardian, executor, administrator or other person acting in a fiduciary capacity, is his name as representative, in respect of such property or trust he represents, and separately from his own assessment, and shall be liable for the payment of the tax thereon.

Sec. 22. Every agent, trustee, treasurer, executor, administrator and guardian is answerable for the proper assessment and payment of taxes on the property he represents, and is subject to penalty for default in the same manner as the owner. He may pay out of the property he represents, and shall be allowed to retain out of the first money coming into his hands, or retain the amount from moneys in his hands.

Sec. 23. A mortgagee is liable to taxation only on the difference between the value of the property and the amount due on the mortgage. He is some time to give notice the date and amount of the mortgage and the name and address of the mortgagee.

Sec. 24. The mortgagor shall pay the tax on the amount due on the mortgage, which payment shall be deemed to be made to the mortgagee on account of the debt, and shall be allowed by the mortgagee in his accounts with the mortgagor.

Sec. 25. Every person, except members of corporations, shall be separately assessed and taxed for his interest in property.

Sec. 26. Taxes on the income of real estate and on any tenancy, exceeding a yearly tenancy, shall be considered as equal to eight years rent received therefrom.

Sec. 27. Real estate shall be liable for the payment of taxes owing in respect thereof, notwithstanding the sale or conveyance thereof.

Sec. 28. The interest of any tenant, lessee or occupier in any real estate shall be liable for the taxes, and shall be assessed to the person liable therefor.

Sec. 29. Except as provided in Sec. 23, the taxable value of property shall be estimated at the sum it would commonly bring at a sale.

Sec. 30. Minister of Finance, with the approval of the King, appoints annually on or before the 1st day of July, an assessor for each taxation district. Such assessors shall, on or before the 1st of September, make a complete list of all taxable property in their respective districts, and furnish to the Minister a list of persons of property assessed and the place of taxation thereof. The list must state the residence of the owner, if known.

Sec. 31. Each assessor shall take notice of offers of a prescribed form, a certified copy of which must be furnished to the Minister of Finance.

Sec. 32. No assessor shall receive any consideration until receipt of such certified copy by the Minister of Finance.

Sec. 33. Each assessor shall advertise a time and place during the month of July, at which the assessor of the tax district shall receive a statement of all property belonging to or in their control on the 1st day of July then preceding, and of all persons in their employ on that day.

Sec. 34. Every person owning property, whether exempt from taxation or not, shall, within such time, deliver to the assessor at such place a statement in writing, signed by him.

1—Of the descriptions, situation and value of all property belonging to such person, including money deposited, or of which such person had the custody or control on the 1st of July preceding.

2—Of all mortgages, hypothecations and charges thereon, with the names and residences of such mortgagees.

3—Of all animals and other property subject to taxation in their custody on said 1st of July.

4—Of the names of persons subject to taxation in their employ on the said 1st of July.

5—Of the names of persons subject to taxation in their employ on the said 1st of July.

6—Of the names of persons subject to taxation in their employ on the said 1st of July.

Accompanied with a declaration that the same is true and correct.

Sec. 35. Agents of Insurance Companies shall deliver, when required by the assessor, a statement of the amount received as premiums during the year preceding said 1st of July.

Sec. 36. If any person fail to make return as provided in Secs. 34 and 35, shall neglect or refuse to make return, the assessor of taxes, the assessor may make such assessment, which shall be final and binding, and not subject to appeal.

Sec. 37. Every return shall be sworn to before the assessor or any authorized officer; for which no charge shall be made.

Sec. 38. Each assessor shall, on or before Sept. 1st, make two copies of his tax list.

Sec. 39. Each assessor shall publish at least six days between the 1st and 15th of Sept. at some conspicuous place in his district, between the hours of 9 and 4, with his tax list, which shall be open for inspection of all persons liable to taxation in the district.

Sec. 40. The assessor shall post, in at least four places in his district, notice of the time and place at which his tax list shall be open for inspection.

Sec. 41. Any person who shall neglect to attend as above provided, may appeal from such assessment to filing with the assessor, on or before Oct. 1st, a notice in writing, stating the ground of objection to the assessment, and depositing for cost of appeal, the sum mentioned in the next Section.

Sec. 42. When the exemption or reduction claimed shall be $[illegible] or under, 50 cents for each cent $2 and under $5, 50 cents for each cent $5 and under $10, $1 cents for every additional $5 or part thereof, 50 cents additional cents.

Sec. 43. On receiving costs, the assessor shall grant the person appealing a certificate of appeal.

Sec. 44. The assessor shall, on or before Sept. 1st, send written notice to owners of real estate in the district, who are non-residents of the district, and within this Kingdom, describing the property, and stating the proposed valuation.

Sec. 45. Upon receiving any objection, the assessor shall forward the same to the President of the Board of Appeals of his district.

OF THE COLLECTOR OF TAXES.

Sec. 46. The Chief Judiciary and for Oahu, the Governors of Hawaii, Maui, Kauai, or by some representative persons to be appointed by the Minister of Finance, for such taxation district, constitute a board of Appeals, which shall have the exclusive jurisdiction of tax appeals. No assessor shall be a member of such board.

Sec. 47. The Circuit Judge or Police Magistrate presides at the meetings of said board. Such meetings are not public; and all or any persons may be excluded therefrom.

Sec. 48. Such meeting have certain specified powers of a Circuit Judge in Chambers.

Sec. 49. The president and one member of the board constitute a quorum.

Sec. 50. The decision of a majority of the board shall be final.

Sec. 51. Members of the board shall be paid not more than $5 per day for each day's actual attendance.

Sec. 52. The assessor shall forward to the Governor and the Minister of Finance such a copy of the tax list, as amended by the decisions of such board.

Sec. 53. If an appeal is sustained in whole, costs shall be returned to the appellant; if sustained in part, costs of costs in discretionary with the board.

OF THE COLLECTORS OF TAXES.

The Governors, under the direction of the Minister of Finance, shall appoint the collectors of taxes, and pay the same, for the ensuing collection, to the Minister of Finance, and with the approval of the Minister of Finance, annually appoint, and remove at pleasure, the last collectors.

Sec. 55. Collectors shall file with the Governor a bond to the Minister of Finance, conditioned for the faithful performance of their duties, with two sureties, in a sum equal to the amount of taxes to be collected, as shown by the tax list.

Sec. 56. The Governor shall deliver to each collector having filed his bond, a copy of the tax list, for his district, and the collector shall have authority, within the limits of his district, to collect taxes, and shall have in such tax any person or property liable to taxation, and distrain, and collect such taxes.

Sec. 57. Each tax collector shall advertise in at least two newspapers, and post in not less than three places in his district, the times and places in Nov. and Dec. and not later than Dec. 15th, when he will be ready to receive taxes. Taxpayers to pay or be liable for 1 cent additional for each notice.

Sec. 58. Upon failure to pay, the collector may levy upon the goods of such person, and sell the same upon the order of a District or Police Justice, after public notice of the time and place, which shall be not less than ten days nor more than twenty days, and shall be posted in three places in his district, and paid over to the Minister of Finance, and the surplus, if any, to the owner.

Sec. 59. Carriages and wagons for the conveyance of persons pay a tax of $5.

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TAX UPON PROPERTY.

Sec. 61. All real property pays tax of three-fourths of one per cent upon its value.

Sec. 62. "Real property" includes lands with the buildings, structures, improvements and other things covered on or affixed thereto.

Sec. 63. All personal property not subject to specific taxes is taxed three-fourths of one per cent.

Sec. 64. "Personal property" includes all household furniture and effects, goods, chattels, wares and merchandise, ships and vessels at home or abroad, moneys in hand, household and chattel interests in lands, growing crops, public stocks and bonds, and domesticated birds and animals not specifically taxed.

Sec. 65. Insurance companies pay $1 on every $100 a year, on premiums received.

ASSESSMENT AND COLLECTION OF TAXES.

Sec. 66. "Company" means any domestic or foreign corporation, or any co-partnership of two or more persons carrying on business in this Kingdom.

Sec. 67. The property of a company shall be assessed in the name of the company, and not of individual shareholders or members shall not be assessed in respect of their individual shares or interests.

Sec. 68. Returns of property of a corporation shall be made by the president, treasurer, secretary or manager; and of a firm, by some member thereof.

Sec. 69. Agents of persons absent from the Kingdom, and every trustee, guardian, executor, administrator or other person acting in a fiduciary capacity, is his name as representative, in respect of such property or trust he represents, and separately from his own assessment, and shall be liable for the payment of the tax thereon.

Sec. 70. Every agent, trustee, treasurer, executor, administrator and guardian is answerable for the proper assessment and payment of taxes on the property he represents, and is subject to penalty for default in the same manner as the owner. He may pay out of the property he represents, and shall be allowed to retain out of the first money coming into his hands, or retain the amount from moneys in his hands.

Sec. 71. A mortgagee is liable to taxation only on the difference between the value of the property and the amount due on the mortgage. He is some time to give notice the date and amount of the mortgage and the name and address of the mortgagee.

Sec. 72. The mortgagor shall pay the tax on the amount due on the mortgage, which payment shall be deemed to be made to the mortgagee on account of the debt, and shall be allowed by the mortgagee in his accounts with the mortgagor.

Sec. 73. Every person, except members of corporations, shall be separately assessed and taxed for his interest in property.

Sec. 74. The income of real estate and on any tenancy, exceeding a yearly tenancy, shall be considered as equal to eight years rent received therefrom.

Sec. 75. Real estate shall be liable for the payment of taxes owing in respect thereof, notwithstanding the sale or conveyance thereof.

Sec. 76. The interest of any tenant, lessee or occupier in any real estate shall be liable for the taxes, and shall be assessed to the person liable therefor.

Sec. 77. Except as provided in Sec. 73, the taxable value of property shall be estimated at the sum it would commonly bring at a sale.

Sec. 78. Minister of Finance, with the approval of the King, appoints annually on or before the 1st day of July, an assessor for each taxation district. Such assessors shall, on or before the 1st of September, make a complete list of all taxable property in their respective districts, and furnish to the Minister a list of persons of property assessed and the place of taxation thereof. The list must state the residence of the owner, if known.

Sec. 79. Each assessor shall take notice of offers of a prescribed form, a certified copy of which must be furnished to the Minister of Finance.

Sec. 80. No assessor shall receive any consideration until receipt of such certified copy by the Minister of Finance.

Sec. 81. Each assessor shall advertise a time and place during the month of July, at which the assessor of the district shall receive a statement of all property belonging to or in their control on the 1st day of July then preceding, and of all persons in their employ on that day.

Sec. 82. Every person owning property, whether exempt from taxation or not, shall, within such time, deliver to the assessor at such place a statement in writing, signed by him.

1—Of the descriptions, situation and value of all property belonging to such person, including money deposited, or of which such person had the custody or control on the 1st of July preceding.

2—Of all mortgages, hypothecations and charges thereon, with the names and residences of such mortgagees.

3—Of all animals and other property subject to taxation in their custody on said 1st of July.

4—Of the names of persons subject to taxation in their employ on the said 1st of July.

5—Of the names of persons subject to taxation in their employ on the said 1st of July.

6—Of the names of persons subject to taxation in their employ on the said 1st of July.

Accompanied with a declaration that the same is true and correct.

Sec. 83. Agents of Insurance Companies shall deliver, when required by the assessor, a statement of the amount received as premiums during the year preceding said 1st of July.

Sec. 84. If any person fail to make return as provided in Secs. 82 and 83, shall neglect or refuse to make return, the assessor of taxes, the assessor may make such assessment, which shall be final and binding, and not subject to appeal.

Sec. 85. Every return shall be sworn to before the assessor or any authorized officer; for which no charge shall be made.

Sec. 86. Each assessor shall, on or before Sept. 1st, make two copies of his tax list.

Sec. 87. Each assessor shall publish at least six days between the 1st and 15th of Sept. at some conspicuous place in his district, between the hours of 9 and 4, with his tax list, which shall be open for inspection of all persons liable to taxation in the district.

Sec. 88. The assessor shall post, in at least four places in his district, notice of the time and place at which his tax list shall be open for inspection.

Sec. 89. Any person who shall neglect to attend as above provided, may appeal from such assessment to filing with the assessor, on or before Oct. 1st, a notice in writing, stating the ground of objection to the assessment, and depositing for cost of appeal, the sum mentioned in the next Section.

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