

**Hawaiian Gazette.**

SEMI-WEEKLY.

ISSUED TUESDAYS AND FRIDAYS

W. R. FARRINGTON, EDITOR.

FRIDAY, - - - - - MAY 22, 1896.

The House seems to be very dilatory in bringing forward its income tax bill. It was to be on hand Thursday last, on Friday, on Saturday, on Monday, and yet seems as far off as ever. Why not bring the matter before the public? The public understands the case. If the Senate does kill the bill, what matter? The wedge has been got in and the principle of fair taxation has been actually placed in the position it should be.

The appointment of Dr. Rodgers as secretary of the Board of Education withdraws him from the list of possible candidates for superintendent of the census. The man to direct the census of 1896 should be a man thoroughly conversant with the different districts of the islands, one who knows the country and the people, and finally a man who will follow out broad lines in mapping out the character of statistical investigation which such a census as this country needs demands.

The death of Kate Field was sad indeed, separated from home, but not, it must be said, from friends. The number of people present at her funeral showed how she had reached the hearts of the community here. Her winning manner, her careful desire to know the truth, her unswerving determination to do her duty as a true and faithful member of the praises won for her the respect and love of all who came into contact with her. Though dying far from home, she was borne to her grave with loving hands, and true tears of sorrow were shed over her sad fate. As was remarked by Chief Justice Judd, she was a true American.

The gentlemen who have had the income tax in hand have made one radical mistake. The same mistake has been made in the English income tax. As the tax stands here and in England, exemption is given, then abatement up to a certain figure, and then the whole income is taxed without abatement or exemption. Now, this is theoretically wrong, because the whole idea of the tax is as Solon put it in Athens, "each had equal physical necessities and those should be exempt from taxation." Now, it is just that the exemption be allowed to all, be they rich or be they poor. However, our tax men are yet in embryo, and they will learn a good deal by looking into these questions.

The opening of Pauahi Hall at Oahu College marks another era in the history of that institution. The building is a fine one and would do credit to any city anywhere. The people who assembled were the most representative of the community. The address of President Dole told the history of the institution and was at times reminiscent, at times sparkling, and its peroration struck the key note of true education when he said that the time had come when no question of science could be put that would not find an answer there. If such broad policy is carried out—and Professor Hosmer emphasized the same point when he said that no religious bar, no color line, no line of wealth should be drawn—again we say, if such policy is carried out, Oahu College has a great future before it.

**A FREE HIGH SCHOOL.**

While the House is upon the bill reorganizing the Board of Education, it would be well for the members to consider the question of whether the High School should remain a pay school or not.

It was the intention of the Board of Education when the present High School was established, to abolish school fees and make it free to all. After much discussion it was finally decided to leave the question to the Legislature, but up to this time no one has taken the matter up. It does seem an anomaly that the highest education to be obtained in our Government system is not free to any child of the Republic, no matter what the means of its parents may be.

In order to meet the difficulty the Board has established a series of free scholarships, but they are distributed in a somewhat arbitrary manner, and go chiefly to those who importune till they get them. But such a system is wrong. If there are to be free scholarships they should be obtained for merit, by examination, and not donated as a species of charity. Charity is not what the self-respecting poor man or poor woman wants. He or she should have by right what is now given by charity.

If we go to California we find not only all the High Schools free, but we find the Universities free to the children of the State, and the same holds good almost throughout the Union.

There is no greater source of pride to the citizen of the United States than

the system of free schools, and it is from those schools that the brightest members of the Senate, of the Representatives, of the bar and of mercantile and literary life come. We claim to be becoming more and more Americanized as the time goes on. Let the Legislature take a long step in the right direction and give us that pride of American cities, a Free High School.

**KATE FIELD.**

By the death of Kate Field Hawaii loses a friend and the United States one of its most able and brilliant newspaper writers. Kate Field was one of the few women of the United States who attained a world-wide reputation by constant struggle, without the assistance of position given by wealth. Her influential friends were obtained in consequence of the general recognition of her ability, and she gained her success and reputation in the face of odds that would have crushed a less determined, a less practical and a less ambitious woman. She was a hard worker, and having once committed herself to a task, she left no stone unturned until she had mastered the situation in all its details. This same aggressive and conscientious spirit which did so much toward making the woman famous finally led her to attempt a task far beyond her physical strength, and brought her life to a close at a time when, as she herself stated, she was doing some of the most intensely interesting work of her career. She was following strictly the instructions of her employer when she received orders to go to the Hawaiian Islands and investigate the situation. Following her usual careful methods, she was going from house to house, so to speak, from district to district and island to island, studying the people, or in newspaper parlance "doing" a nation with a free hand, her orders being to tell the story as she saw it. Kate Field in Hawaii was to the Chicago Times-Herald what Col. Cockerill in Egypt was to the New York Herald—a representative in whose judgment the people of the United States had confidence, and whose views upon public affairs would be received with more than passing attention.

Miss Field's career as a lecturer, in politics and as a newspaper writer proved her ability as a clear thinker, a broad-minded, matter-of-fact woman, with a wonderfully practical mind of her own. Once having formed her opinion, nothing could swerve her from her original purpose, and fortunately she was never quick to form or express opinions. It is this peculiarity in her nature which leads us to believe that the true Kate Field letters from Hawaii have never been written. She told every side of the story as it came to her, and left her readers to draw their own conclusions. Thus she was preparing the way to bring her own logical conclusions before the public in the more convincing manner at a later day.

With all her varied experience in connection with the stage, the lecture platform, the political campaign—and the newspaper office, Miss Field lost none of the finer womanly instincts. She was independent but not offensively so. She took life as it came, and when unable to make circumstances fit her pleasure, adapted herself to circumstances. She has shown what a single aggressive woman can do toward shaping public opinion and making the world better for her having lived.

**THE WINE BILL.**

The principal redeeming feature of Minister Damon's wine bill is that it is a step toward greater freedom of trade with the United States. It is one method of returning the benefits derived by this country from the reciprocity treaty, and if the Minister of Finance will continue the good work so that not only the liquor dealers of California, but every American manufacturer doing business with the Hawaiian Islands, will share the same benefit, then his policy should receive hearty support.

As a business measure, as a sop to the wine merchants of California, the bill has its good points, but as a temperance measure it is palpably weak. It would have been better if nothing had been said about temperance in connection with it. The temperance argument tacked onto this measure is not unlike the argument used by the faction to be found in every prohibition State of the American Union who argue that high license is better than prohibition, because under high license the people get "better stuff" and do not suffer the same physical injury in consequence of their intemperance. Yet in the prohibition State the arrests for drunkenness are noticeably less than in the State under high license laws. "Better stuff" may have its advantages, but as a rule increased intoxication goes with it.

Furthermore, if the wine bill is intended for a temperance measure, the wines exempt from duty should not run above fourteen per cent. alcoholic test, or the pure grape wines. The 18 per cent. wines simply represent four per

cent. of alcohol added, either to keep the wine or enhance its value for the retail trade. It is a notable fact that with a duty of 15 cents a gallon on wines giving 21 per cent. of alcohol, the imports for retail trade run close to the extreme 21 per cent. limit. After all, with people who make an intemperate use of liquor, it is the "effect" obtained for a given price that places a popular value on a beverage, and we may expect to see the majority of the wines testing close to the 18 per cent. limit.

If Minister Damon's temperance argument is sound, then the larger part of the beer brought into the country ought to be exempt from duty. Beer has a very small percentage of alcohol, and if light wines and beers will drive out the more injurious spirits and sake, then it is a good moral policy to cultivate beer palates.

The only way for the Government to legislate in favor of the lighter beverages and at the same time give the United States the benefit which is its due is to revamp the whole tariff law. It has yet to be conclusively shown that the increased importation of wine has been attended by a corresponding falling off in the consumption of more injurious liquors. The wine bill now before the Legislature is a makeshift, and puts Hawaii in the position of being frightened by the threats of California wine dealers, but still fearful of grappling with a complete and sound revision of the tariff law.

**THE INCOME TAX.**

The income tax bill occupied the House the whole of Wednesday. As will be seen in the legislative report, there has been a material change in Section I. Any one referring to the account of the bill published in these columns April 28, can readily see what has been done. The rate has been lowered from three to one per cent., and the limit of exemption is two thousand dollars. As to the whole bill, as amended, a careful review will be given in these columns later. The main point for which, in conjunction with the members of the House, this paper has been fighting is gained. The issue is so live that it will never die till the taxation system of the country has been thoroughly revised and the burden of taxation has been put on the shoulders that should bear it.

The speech of the Minister of Finance on this subject is the speech of the session. He has laid himself down, flat-footed, as a representative of the people. He may depend upon it that the people will support him. He has shown the true republican spirit and has put himself on record as a man against a class. It is a difficult thing for a man to throw away the trammels of a class, but when a man does it, as the Gracchi did in Rome, he makes a mark in the history of his country. Also he does not make a bed of roses for himself. Knowing all this, as Minister Damon must do, we honor him the more for his bold and statesmanlike stand.

With the exception of the first section, Representative Winston's income tax bill has passed with but little alteration. People with an income not exceeding \$2,000 will be exempt from the tax, and those whose incomes do not exceed \$4,000 will be entitled to an abatement of \$2,000. This will come into effect in June, 1897, and by the time the next Legislature meets we shall know a great deal more about the possibilities of the tax than we do now. Hitherto the legislators have been going upon theory and very rough calculation. When the next Legislature meets there will be enough facts before it to justify the entire revision of our tax system, and it is to be hoped that this will be brought in as a ministerial measure, with all the statistics necessary to back such a measure up.

Before the third reading it might be well to consider the time set for the collection of the tax. Is it just or wise to make all taxes payable at the same time? What is the time of year when it is most convenient for men to pay the tax on their income? The question has been put to several people, and of course the smart ones reply, "None!" But the convenience of the taxpayer is one of the four canons of taxation. As Ely says, "taxes on landlords should be collected at a time when they usually receive their rents, if there is any local custom in this respect. Taxes on farmers or planters ought to be made payable when they are accustomed to receive their annual cash returns on their produce. People whose incomes come in gradually by the week or month will find it much easier to meet their obligations to the public treasury if allowed to pay in quarterly instalments."

There is good common sense in the above argument. The income tax has been collected in some countries monthly. We advocate no such plan, but we do not see why the tax from certain classes of income should not be collected quarterly. That is, the assessment is made for the full year and the taxpayer is given time, at his option, to pay quarterly. However, most of such questions will probably come up in the Senate. They certainly deserve serious consideration.

Will the bill pass the Senate? If the Senate is wise it will. But it has many enemies in that house, and some of them are the best fighting members. The bill is a popular one, the people understand its principles and regard its passage as a distinct step in advance. To kill the bill will be to antagonize the people. All want to see the experiment tried, and there is no doubt that once tried it will become in time the very marrow of our taxation system.

**SENATE DEALS WITH TAX BILL.**

Bureau of Instruction Discussed in Lower House.

SECOND READING OF THE BILL.

Objections to Some Provisions—Difference Between Control and Supervision—Rep. Hanuna Complains of a Teacher's Morals—Favoritism.

Seventy-second Day.

THURSDAY, May 21.

During the morning hour on Thursday the Senate disposed of quite a list of bills that were sent along the usual routine without discussion.

The report of the Judiciary Committee amending the foot-binding bill was adopted. The Commerce Committee presented a substitute bill authorizing the Hilo Electric Company to use the water of Wailluku river. The resolutions adopted at the Portuguese mass meeting were read and placed on file.

Senate bill No. 47, relating to ports of entry, passed the third reading. The report of the conference committee on House bill No. 6, on the extension of Honolulu streets, was adopted.

The report of the Commission on the registration of deeds, etc., was transmitted to the House.

On motion of Senator Brown, House amendments to the Tax bill were taken under consideration. The Senate concurred in House amendment to the title; also concurred in the following amendment to Section 2: "March 31st—All personal and dog taxes which shall remain unpaid on March 31st of each year shall thereby and thereupon become delinquent and 10 per cent. of the amount thereof shall be added thereto."

Section 13 as amended by the House—"It shall be unlawful for any dog that is liable to taxation under the provisions to run at large without a collar or tag, etc." was concurred in.

Section 17. In the third paragraph the House amendment added the words "also the gross receipts and actual running expenses, and where it is a company being a corporation whose stock is quoted in the market the market price, etc." was concurred in.

Senator Brown objected to the lien for delinquent taxes extending for three years, as amended by the House. One year was long enough and any extension of the time was simply delaying the collection of taxes. Senator Baldwin agreed with Senator Brown. Motion to not concur was carried.

Section 31, exempting "regular officers of the Hilo Fire Department and all officers and soldiers of the National Guard and Sharpshooters who comply with all military duties as provided in this Act are entitled to exemption from payment of poll tax, school tax and road tax" did not meet with favor in the Senate and a conference was asked.

Slight amendment to Section 34 was accepted.

The amendment to Section 58, relating to the publication of the delinquent tax list in any weekly of the country, was accepted.

Section 59 was amended, replacing Hawaiian Government by Republic of Hawaii. Accepted.

In Section 53 the words "published in Honolulu" were stricken out. Accepted.

Section 68 was amended by inserting the words "also the gross receipts and also the running expenses, and where it is a company being a corporation whose stock is quoted in the market, the market price thereof." Concurred in.

Section 75, amendment accepted.

Section 76 went to Conference Committee.

In striking out Sections 82, 83, 84, 85 the Senate did not concur.

Section 93 also went to the Conference Committee. A conference committee was asked.

Senate Bill No. 43, a substitute measure to provide for taking water from the Wailluku river, was referred to the Printing Committee.

House Bill 42, relating to the reappraisal of homestead lots, came up on second reading with the report of the committee. On motion of Senator Waterhouse the report of the committee was adopted and the third reading set for Friday.

House Bill No. 33, to define the action in condemnation of lands under eminent domain, came up on second reading. The report of the committee, recommending the passage of the bill, was adopted.

House Bill No. 46, to regulate the practice of medicine, passed the first reading and was referred to the Public Health Committee.

House Bill No. 48, officers and staff of military, passed the second reading.

Senate Bill No. 49, street railway franchise for Hilo, was referred to the Miscellaneous Committee on second reading.

House of Representatives.

Rep. Richards reported that House Bill No. 47 had been printed and House Bill No. 25 typewritten.

Rep. Richards reported for the Committee on Passed Bills that the bill providing for expenses of the cholera epidemic had been presented to the President for consideration.

Senate Bill No. 45, relating to the extension of streets in Hilo, passed third reading.

Second reading of House Bill No. 47, relating to Bureau of Public Instruction.

Section 4, providing for the prohibition of clergymen and heads of holy or

ders from serving as commissioners, provoked quite a good deal of discussion.

Rep. Hanuna moved that the words conveying that idea be stricken out of the section.

Rep. Rycroft put the matter in a rational light, suggesting reasons why the section should be allowed to remain intact.

Rep. Bond echoed the same sentiments as Rep. Rycroft and was immediately followed by Rep. Hanuna, who said that the provision of the section was simply a roundabout way of saying that clergymen and heads of holy orders were real bad fellows, in no way qualified to act as commissioners. The law was supposed to be an improvement over the old one. It was doubtful if this was the case in its present form.

Rep. Richards—The last speaker has claimed that the new law is supposed to be an improvement over the old one. This is a fact as well as a supposition. The Constitution provides that no clergyman or person in similar station of life shall be elected President. That is a good provision and the present law carries the matter further. It says that he shall not be a commissioner. Anyone at all acquainted with school matters knows that there are one or two sects which will never mingle. It is an astonishing thing to me that this matter has been brought up by members from the country districts who have had every opportunity to note the workings of schools. The Sunday School and the Church are the proper places for children to learn religion. In the school every religion should stand on an equal footing. The fact that a clergyman or head of a holy order is forbidden from holding office as a commissioner does not necessarily mean that he is incapacitated from such service by the nature of his vocation.

Minister Cooper asked to be excused on account of important business.

Section 7, relating to the report of the Board of Education, which should be handed in during February of each year, was postponed until the presence of the Minister of Foreign Affairs.

Section 22—Every private school shall be subject to the supervision of the Department. It shall be the duty of the Department to require that teachers of private schools be persons of good moral character; and that the premises of such schools comply with the rules and regulations of the Department as from time to time promulgated with regard to sanitary conditions and hygiene.

To Rep. Hanuna the reading of this section was like waving a red flag at a bull—it caused him to make a run and a jump at the offensive words, broadside on. Rep. Hanuna launched forth into a long harangue, saying that the Board of Education had never had anything to say about Kamehameha, Punahou, St. Louis or other institutions which he could mention.

After that the Government got a roasting. "Why, do you know," continued Rep. Hanuna, "that there is a teacher on Molokai who gets drunk every day and another one at Kaupo who was instrumental in marrying off a girl and boy of his school without the consent of the parents? These men are still in office. Petition upon petition have been sent down from people at those places, but the men are favorites and no attention has been paid to the voice of the people. I tell you this section should not be passed. It is inconsistent. The Board of Education doesn't give the private schools a single red cent, and yet it wishes to boss and control them."

Rep. Rycroft—The Government knows such schools as Kamehameha, Punahou and St. Louis are alright. It would be a great mistake to strike out the section, for it is intended to reach those schools which are doubtful in the propriety of their rules and regulations. It is of paramount importance that the schools be carried on in a proper manner.

At 12 noon House took a recess until 1.30 p. m.

**AFTERNOON SESSION.**

A motion was made that the rules be suspended in order that smoking be allowed.

Speaker Naone gave it as his opinion that the House should proceed along the old lines of dignity.

Rep. Richards—I don't think it would look well for strangers to come in and see the members of the House of Representatives smoking. We sometimes get our feet up on the desks. That is not very nice, but what would it be if we were to take to smoking?

Motion to suspend the rules lost by a very small majority.

Section 22 of House Bill No. 47 again taken up for discussion.

Rep. Hanuna—I want to ask Minister Cooper to state if this section applies to such institutions as St. Louis College, Kamehameha or others, or whether it is meant to apply only to small private schools which seek to evade the laws.

Minister Cooper—It seems to me that it goes without saying that the law must be made general. You cannot make one law for one and another for still some other school.

Supposing a parent should call at the Bureau of Public Instruction and state that his or her child was attending a certain private school. If the Department has no jurisdiction over that school, it is powerless to act and is helpless to enforce the law, assuming that the school is irregular in its proceedings. It is not likely that the Department will interfere with well established institutions such as Punahou or Kamehameha.

Rep. Winston—It seems to me that some of the members of the House fail to catch the difference between the meaning of control and supervision. The section looks toward supervision and not control. There would probably be less objection if this was understood.

Upon motion of Minister Cooper Section 27 was enlarged so as to read as follows:

Section 27—All property, real, personal or mixed, heretofore belonging to the Board of Education, together with

all money heretofore or hereafter appropriated for the benefit of the Bureau of Public Instruction is hereby transferred to the Department of Public Instruction, and all rights, duties and powers heretofore belonging to the Board of Education are hereafter to be exercised and performed by the Department.

In Section 30 Rep. Haia moved to strike out the words "provided that where it is desired that another language shall be taught in addition to the English language, such instruction may be authorized by the Department, either by its rules, the curriculum of the school, or by direct order in any particular instance." He contended that some margin should be allowed for instruction in other languages, should such be the desire of different people.

Rep. Hanuna—If that part of the section is stricken out, then English will be the only language allowed in the schools. The section as it is gives the Board of Education a chance to work. I do not believe that striking out the words referred to will have the effect that Rep. Haia thinks it will.

Section 44 was considered as having been read and referred with the title to the Judiciary Committee.

At 2:45 p. m. House adjourned.

**BY AUTHORITY.**

OFFICE OF THE BOARD OF HEALTH, Honolulu, May 19, 1896.

At the meeting of the Board of Health held this day Dr. N. B. Emerson was elected President of the Board of Health, vice William O. Smith, Esq., resigned.

CHARLES WILCOX, Secretary of Health, 4307-St.

**NOTICE TO CORPORATIONS.**

In conformity with Section 141 of the Civil Code, all Corporations are hereby notified to make full and accurate exhibition of their affairs to the Interior Department on or before the 31st day of July next, the same being for the year ending July 1st, 1896.

Blanks for this purpose will be furnished upon application to the Interior Office.

Upon failure of any corporation to present the exhibit within the time required, the Minister of the Interior will, either himself or by one or more Commissioners appointed by him, call for the production of the books and papers of the Corporation, and examine its officers touching its affairs under oath.

J. A. KING, Minister of the Interior, Interior Office, May 21, 1896. 1761-St

**PUBLIC LANDS NOTICE.**

Notice is hereby given that the following fifty-foot strip across any of these be open for application at or after 9 o'clock a. m., June 1, 1896, under the provisions of the "Land Act, 1895," for right of purchase leases and cash freeholds.

Twenty-seven lots in Ponahawai, Hilo, Hawaii, of from 20 to 100 acres each.

These lots are at a distance of from three to five miles from the town of Hilo, and are principally first-class agricultural lands, suited to coffee, etc.

The Government reserves the right to a fifty-foot strip across any of these lots if the same is required for the purpose of a public road, such strip to be located at the option of the Government, and to be taken without compensation if across unimproved land.

Appraised value of above lots from \$1 to \$10 per acre.

Fifteen lots in Waikamalo, etc., Hilo, Hawaii, of from thirty to eighty acres each of first-class agricultural land.

These lots are about 3½ miles from Hakalau plantation mill, on the road to Laupahoehoe.

Appraised value of Waikamalo lots, from \$7 to \$10 per acre.

Olaa Lots.—Remaining lots in the Olaa Section may also be applied for under provisions of the Land Act referred to. These lots have areas of about fifty acres each, and are of general quality of Olaa lands already planted in coffee.

Appraised value, \$5 to \$10 per acre, according to location.

All applications for any of the above lots must be made to E. D. Baldwin, sub-agent, Hilo, Hawaii, at or after 9 a. m., June 1, 1896.

Full particulars as to necessary qualifications of applicants, methods of applying, etc., may be obtained from the sub-agent in Hilo, or at the Public Lands Office, in Honolulu.

J. F. BROWN, Agent of Public Lands, Honolulu, May 15, 1896.

1780-4t

**MARRIED.**

HARDY-BOLSTER—At St. Andrew's Cathedral, on Monday evening, May 18, 1896, by Bishop Willis, J. F. Hardy to Miss Minnie Bolster, of this city.