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HONOLULU, H. T., FRIDAY, JULY 12, 1901.—SEMI-WEEKLY.

WHOLE No. 3297

TO FIGHT INCOME TAX

Three Law Firms to Engage in the Assault.

ROBERTSON & WILDER FOR DEFENDANT

Merchants' Association is Advised That the Dickey Law is Unconstitutional.

 * "The consensus of opinion of the
 * three law firms engaged by the
 * Merchants' Association as to the
 * Income Tax, is that it is unconsti-
 * tutional. The firms who rendered
 * opinions to the Association today
 * were Hatch & Silliman, Smith
 * & Lewis, and Kinney, Ballou &
 * McClanahan. These opinions were
 * read this afternoon at a joint
 * meeting of the special committee
 * of the Chamber of Commerce with
 * the Directors of the Merchants'
 * Association."
 * PRESIDENT FRED. W. MAC-
 * FARLANE OF THE MER-
 * CHANTS' ASSOCIATION.

The opening gun fired by the Merchants' Association at the Income Tax law, the product of the First Legislature of the Territory of Hawaii, has made a bull's-eye. Three opinions from representative legal firms of Honolulu were submitted yesterday to the Merchants' Association and the special committee appointed by the Chamber of Commerce at its meeting on Wednesday, in which all three agree that the Income Tax law as passed by the Legislature is unconstitutional.

At a meeting held yesterday afternoon in the office of F. W. Macfarlane in the Judd Building, the opinions were read and discussed. They were lengthy and exhaustive documents. It was agreed that the law was faultily drawn and it was also stated that it would not stand a test in the court.

It was decided that a test case be brought at once in order to get the matter, as soon as possible, to the attention of the Supreme Court. The three legal firms will hold a conference at an early date and decide upon the manner in which the case will be managed. The Merchants' Association and the Chamber of Commerce have placed this matter in the hands of the attorneys entirely.

The attorneys also stated to the meeting that their advice to all merchants in the city and elsewhere, and all persons interested is that the blanks now being circulated by the Tax Assessor, be filled out and the returns made to the assessor, "under protest."

Treasurer Wright said yesterday that he hoped that any contest of the tax law that was to be made, might come at once. With an immediate conclusion of the case, should it be decided against the law, the Treasurer could do away with the services of the extra men now in the employ of the assessor, who are used on the Income Tax matters. As the Attorney General is very busily engaged with other matters just now, the Treasurer has retained A. G. M. Robertson to prepare all the papers for the Income Tax, the forms now being used having been drawn by him. Should the case come to trial the defense will be conducted by Robertson & Wilder.

Capt. Paul Smith Commended.

Captain Paul Smith, a former military man of the Territory of Hawaii, has been recommended for promotion by Major James F. Case of the Fortieth Infantry of the United States. The news of his excellent service is embodied in a letter to Governor Dole. The letter reads as follows:

Governor E. B. Dole,
 My Dear Sir: I take this method of communicating to you my high appreciation of the services of Captain Paul Smith of our regiment.

He has been attached to my battalion the better part of the last year and the remarkably good record is due in great measure to his excellent work.

Neither yourself nor the most worthy citizen of Honolulu have cause to regret your representation in the United States Volunteer Army. Very respectfully,
 JAMES F. CASE,
 Major, Fortieth U. S. Infantry.

New Hotel Opening.

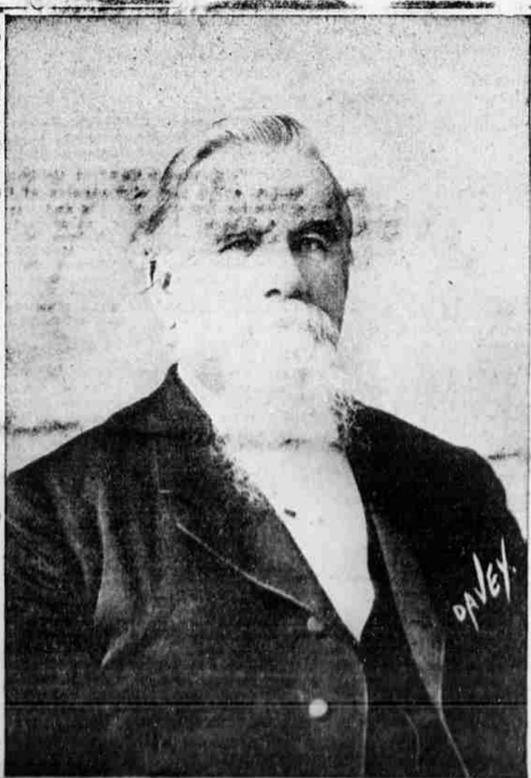
Mrs. H. L. Herbert, wife of the well-known local cricketer, who has just opened the Langton Hotel and restaurant on King street, marked the formal launching of her enterprise by an informal "at home" last evening, at which a number of friends of the Herberts were present.

"IT AIN'T ME, IT'S DR. JORDAN."



HON. WILLIAM C. WILDER DIED EARLY LAST EVENING

The Funeral Will Take Place at the Family Residence This Afternoon at Three.



THE LATE WM. C. WILDER.

Wm. C. Wilder, the stalwart citizen, overcome by the long strain of watching at her husband's bedside, was obliged to retire to an adjoining room, where she was attended by members of her family and a physician. At the time of his death Mr. Wilder was surrounded by his entire family and near relatives with the exception of his son. During the afternoon Mrs. Wilder, Judge Harrier B. Wilder, who is ex-

POSTOFFICE WILL SOON BE OPEN FOR NIGHT DELIVERY

Authority From Washington to Employ Men For New Service--A Boon to the People of Honolulu.

Chief Clerk Kenake of the postoffice has perfected arrangements and secured the necessary authority from Washington to keep the postoffice open night and day. A force of three men is being instructed in the duties of handling the mails so that they can look after all arrivals from 6 p. m. until 6 a. m.

This arrangement will prove a boon to residents of Honolulu, as they will be able to call for their mail at any time of the night, register a letter for the Mainland or for the other islands, and buy a money order for the same destinations. The department is now awaiting the arrival of iron grill work which will be shielded. This will be on the style of grill work seen in banks. There will be two windows with a small hand aperture in each. These windows will be labeled "A to L" and "M to Z." Letters addressed to persons whose names begin with letters from A to L inclusive will call at the first window, and those whose names begin with letters from M to Z inclusive will present themselves at the second window.

It is now planned to have two men on duty at the postoffice from 6 p. m. when the day force quits work, until midnight, and one man from midnight until 6 a. m., when the day force again appears. Only the general delivery window will be open. It is not anticipated that there will be a rush of Japanese, Chinese or Hawaiian residents on the postoffice after midnight, and the change is, in fact, mainly intended to supply the wants of the white population which cannot find time from various occupations to go to the postoffice during the day.

Mr. Kenake, in speaking of the new system, said to an Advertiser reporter: "There will be three men on the night force. Just how they will be divided off is a question yet to be decided, but it is possible two will remain on half the night while one will take the lone watch. This is done to handle any mail that comes in late, or after the day force is supposed to quit its work. It will be a good thing for the office. For instance, a steamer is going out at 9 a. m. The night force can make up the mail that comes in, and when the mail is ready to be closed every letter will have been prepared to go out. As it is, under such circumstances, we have to get some of the clerks out at an unearthly hour of the morning to come down here to handle the overnight collection, and that bangles up the working hours of the day force. In this way they will make up mail both for the Islands and for the Coast and keep everything right up to date, or, strictly speaking, right up to the hour."

"I have had this plan in mind for the past six months and have been lucky enough to get authority from Washington for putting the new method in vogue."
 "One can appreciate how much this new system will affect the laboring men. For instance, a mail comes in from the Coast in the afternoon. At 6 o'clock the delivery window closes. The laboring man who finishes his work at Walkiki or some other far-away place at 5 o'clock catches his car, goes home, cleans up, has his dinner, and then wants to get his mail. This he has not been able to do. If he wants his mail in the morning he has got to get out an hour or two earlier. Those who are employed down town can run over to the postoffice any time and get their mail. Another thing which will benefit laboring classes: On Saturday nights if one wants to get a money order and register his letter, to be sent to the Mainland he can do so. Under the present system he has little opportunity to do this in the day-time. We are going to have a day man to keep the office open under the Republic, but the advantage is slight to those men."

"When the night system is to be inaugurated, we will give the public ample notice."

pected to arrive from Hawaii this morning on the Mauna Loa. The funeral will take place this afternoon at 3 o'clock from the family residence on Pensacola street. Rev. George T. Pearson of the Methodist Church officiating. The pallbearers will be W. P. Allen, H. P. Baldwin, E. B. Ross, John Gustafson, A. B. Hartwell and John A. McFarlane.

The Hon. Wm. Chauncey Wilder was born in Canada in 1835 of American parents, during their temporary residence across the line. His early recollections, however, were of New York, his parents having returned while William was yet an infant, and taken up their residence in that State. When about seven years of age he moved with his parents to Geneva, N. H. Here were passed his youth and early man-

WANT CASH IN THE BANK

Chinese Consul is Opposing Any Transfer.

FUND FOR RETURNS MUST BE INTACT

Immigration Bureau Holdings Unproductive--Need Ready Money.

Formal protest has been entered by the Chinese Consul to the transfer of the \$231,000 of the Immigration Trust fund from the First National Bank to the Territorial Treasury. The representative of the Orientals now in the Islands takes the position that the fund is the property of the Chinese who contributed to it, and that any transfer of it to the Treasury of the Territory, where it might be used as necessity demands, would be endangering the interests of the people whom he is here to protect. The protest has been sent, not only to the officials who had the fund in charge, but also to the bank.

This may mean that there will be a contest over the possession of this fund. The moneys held in the Immigration fund reached the First National Bank after the liquidation of the Postal Savings Bank, where such sums as were collected had been deposited according to the law. The money represented in the total was collected from the Chinese laborers for the purpose of providing a fund from which they might pay their way to their homes at the end of their terms of contract labor. These sums of money were placed in the savings bank in the name of Wray Taylor, then Commissioner of Immigration, and drew interest at the regular rate, the principal being held by the Government, as was all other money on deposit in the savings bank, the entire amount of the deposit being guaranteed by the bonds of the bank.

Since the liquidation this money has been in the bank and the Territory has neither been receiving interest upon it nor had the use of any part of it, although there is no danger of a call for the whole amount at any time, and at present there is very little demand upon the fund, as the number of returning Chinese is small. That there will be a large proportion of the amount which never will be called for is anticipated by some of those who have been in connection with the affairs of the Bureau of Immigration in the past. The Treasury, when the cash comes into its hands, would not be called upon to meet demands for any large amounts at one time, and in the meantime would have the use of funds which are not productive and in lieu of which the Treasury may have to pay interest for cash to tide over the period until taxes begin to come in. The text of the protest which was directed to Mr. Taylor, as secretary of the Bureau of Immigration, and which was turned over to the acting Governor, is as follows:

As the representative of the Empire of China and in behalf of the Chinese subjects in the Territory of Hawaii who contributed to the Immigration Trust fund and who alone are entitled to withdraw or receive the same, I hereto protest against any diversion of said fund for the use of the current expenses of the Territory or any other purpose. It is my duty to take steps in the proper courts and elsewhere, which I will do to protect the interests of the Chinese contributing to this fund. Pending such proceedings I hereto file with you this protest against interference with said moneys.

To this communication Mr. Cooper replied: "Your letter addressed to Wray Taylor, ex-secretary of the Bureau of Immigration, was referred to me. I have to say that you must have been misinformed that the money was to be used for the current expenses of the Territory. The money will be held by the Territorial Government and will be paid over to the Chinese laborers on their return to their native land."

The Chinese Consul, it is said, has forwarded the details of the entire transaction to Minister Wu Ting Fang at Washington.

Water for Plantation.

Speculations have been made with Clay and Robinson by the Hawaiian Sugar Company which will result in the waters of Mahoe stream being brought to the plantation. This will give them more than twice the supply they have now, which is derived at present from the Mahoe stream. By the addition to their resources, the plantation will increase its yield very materially. The cost of the new water supply will be something in the neighborhood of \$50,000. When work on this ditch will begin is not known definitely, even by the directors of the plantation. The preliminary work will begin this morning.

Reports from Kahuku are that the security of labor is such that one plantation contemplating closing down for this reason alone, and that others may follow this lead.