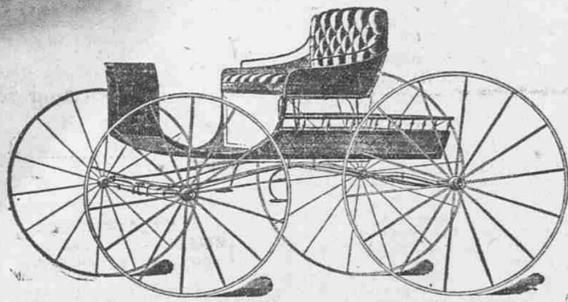


PAUL R. ISENBERG, Pres.
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Chas. F. Herrick Carriage Company, Ltd.

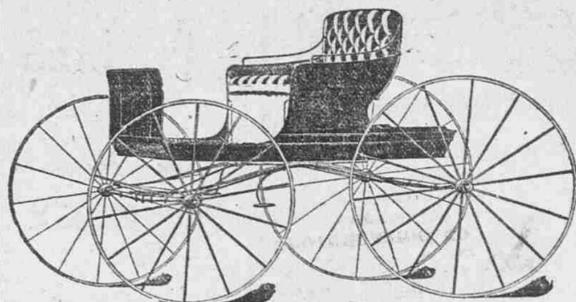
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It has more desirable features than any other side spring gear. It is so constructed that the center or brace springs serve a double purpose, i. e., both a brace and an equalizer, consequently you get less side motion than on any other side spring gear. Put your whole left on one step of the COLUMBUS and watch the result, then go through the same operation on any other side spring gear vehicle and you will find the COLUMBUS goes down level, while the others will cant to one side. There has been over 40,000 vehicles with this gear sold, and so far as we know there has never been a spring broken, and its riding qualities are unsurpassed.

Take a Good Look at the Two Styles. We Have Others.



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LOTS IN KING STREET TRACT, from \$1,400 to \$1,250 a lot, formerly known as G. N. Wilcox's premises.

TWENTY LOTS IN MANOA VALLEY, formerly Montano's Tract, \$2,500 a lot.

FOUR HUNDRED LOTS IN KAIULANI TRACT, from \$200 to \$250 a lot.

FIFTY LOTS IN KEKIO TRACT, opposite Makee Island, \$600 a lot.

ONE HUNDRED LOTS IN KAPIOLANI TRACT, at \$500 a lot.

Etc., Etc.

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Great Reduction in Prices.

Having made large additions to our machinery, we are now able to launder SPREADS, SHEETS, PILLOWSLIPS, TABLE CLOTHS, TABLE NAPKINS and TOWELS at the rate of 25 CENTS per DOZEN, CASH.

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No fear of clothing being lost from strikes.

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GO! A COLD? GUINNESS' STOUT WILL CURE IT!

Take it twice a day with your meals, and your cold will be gone inside of a week.

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as supplied to His Majesty King Edward VII.

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KING, NEAR BETHEL.

List of Locomotives, Cane Cars and Portable Track For Sale by The Hawaiian Commercial and Sugar Company.

Two BALDWIN LOCOMOTIVES, 24" gauge, 6 wheels connected, 6 feet 2" wheel base, 30" wheels, cylinders 19" x 14", air pump and injector, weight 12 tons, 8-wheel tenders, 1,200-gallon tanks.

Fifty SPARE TUBES, spare pistons, rings and stems, hangers, springs, shoes and wedges, injector, oil cups, etc., etc.

One BALDWIN LOCOMOTIVE, 24" gauge, four 22" drivers, 40" wheel base, single pony truck in rear, weight 5 tons, 4-wheel tender, 800-gallon tank, cylinders 7" x 10", 2 headlights, also fitted with saddle tank.

One spare SMOKESTACK, spare hangers, springs, pistons, shoes and wedges, etc.

Four hundred CANE CARS. Twenty-five FLAT CARS for hauling railroad iron.

Five miles of 12-pound PORTABLE TRACK, with steel sleepers of the Fowler patent.

Five to ten miles of 12-pound PERMANENT TRACK, together with fish plates. No bolts or spikes for same.

This whole outfit is a 2-foot gauge, and practically in good working order. The cars have a capacity of 3 to 4 tons of cane.

The reason for selling same is on account of increasing the gauge of roads, consequently necessitating new rolling stock.

Prices for same can be had of Alexander & Baldwin, Ltd., Honolulu, or the Hawaiian Commercial and Sugar Company, Spreckelsville, Maui. Goods will be delivered to F. O. B., Kahului wharf, Maui.

Hawaiian Brick.

THE HONOLULU CLAY CO. is prepared to deliver a first-class

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in quantities to suit at a price much under that of the imported article.

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TAX COURT'S REASONING

Appeals Will Go to Supreme Court.

EIGHT TIMES ANNUAL RENTAL

Basis Upon Which Majority of Valuations Were Fixed—Some Unique Rulings.

Appeals from the decisions of the Court of Tax Appeals must be filed within twenty days, and both Assessor Pratt and the appellants are already preparing to take a number of cases to the Supreme Court, to which body all appeals go, directly.

Some of the rulings made by the tax court are unique and altogether unusual in court procedure. In the case of E. S. Cunha whose assessment was increased, the court in its ruling informed him that he was getting too little rent for his saloon building, and that it was worth at least \$300 per month. They then proceeded to adjust the value upon this basis, by multiplying the annual rental by eight. In many cases the court used this method of adjustment—multiplication of the annual rental by eight, as the proper method to find its value. In many cases where lands were leased for long terms at very low rentals, the property has trebled and quadrupled in value, and this difference between the real value and the value assessed to the owner, is to be charged against the man that holds the lease.

In another case the court gave as a reason for accepting the return made by the owner, that the adjoining property which was worth more had been assessed much less. In another case the court deducted the ground to be taken for a new street which has been proposed, but which so far, has not been taken, and may not be used by the government for some years to come.

Altogether forty-five decisions, were rendered, the remainder of the ninety cases having been compromised. Sometimes the court accepted the assessor's increase, and in other cases the return made by the property owner, while again in other cases, an entirely new valuation was fixed by the court.

The general outline of the policy of the tax court and a few recommendations is given in the following statement filed with the findings:

In determining values we have been guided largely by the values of adjacent property which has been returned for taxation has been assessed by the assessor and the ultimate value agreed on by both owner and assessor.

In cases where there are separate interests in a property we have first determined the value of the property as a whole, and then apportioned such value among the several interests. We found in many cases that owners of land subject to valuable leases have omitted to mention such leases in their returns, the form of tax return issued by the tax office providing no place for the mention of such leases, or any incumbrances, and that leaseholders have likewise omitted to return their leasehold interests.

In such first-mentioned cases we have allowed to returns to be amended by the mention of the leases granted. Any other course would have resulted in a wrong, in as much as a person whose return was merely imperfect in the omission of a fact to his advantage, would have had to pay taxes that should have fallen on his leaseholder, who had failed to make any return at all.

This course would give to the government all it is entitled to, as the assessor has full power to tax at any time property that has not been returned for taxation.

We would suggest that the form of tax return issued by the tax office provide a place for setting out incumbrances which the law requires to be set forth.

W. L. WILCOX,
C. BOLTE,
E. C. WINSTON.

THE DECISIONS.

Below are published in substance the findings of the court in each individual case:

Carnot Estate—Returned, \$5,000; assessor's valuation, \$15,000. Appeal sustained.

Mrs. F. G. Bleckerton—Returned, \$500; assessor's valuation, \$10,000. Tax assessor sustained.

M. S. Grinbaum & Co.—Returned, \$24,842; assessor's valuation, \$184,842. Original return sustained.

Mary H. Graeme—Returned, \$20,000; assessor's return, \$140,000. Appeal sustained.

Mary A. Gray—Returned, \$4,000; as-

essor's valuation, \$16,000. Assessable value fixed at \$12,000.

Emily C. Judd—Returned \$30,000; assessor's valuation, \$45,000. Assessor sustained.

Mary A. Lemmon—Returned, \$32,000; assessor's valuation, \$45,000. Fixed at \$37,500.

Becky A. Hunt and Julia Hunt—Returned, \$3,200; assessor's valuation, \$14,400. Fixed at \$7,200.

Elizabeth Robson—Returned, \$1,000; assessor's valuation, \$4,000. Assessor sustained.

Bishop Estate—Returned, \$30,800; assessor's valuation, \$110,000. Appeal sustained.

S. C. Allen—Returned, \$159,385; assessor's valuation, \$306,450. Assessor sustained.

Norma M. Davis—Returned, \$7,000; assessor's valuation, \$15,000. Fixed at \$11,000.

Commercial Saloon—Returned, \$15,000; assessor's valuation, \$25,000. Assessor sustained.

Isaac Testa—Returned, \$3,000; assessor's valuation, \$8,000. Fixed at \$4,500.

McIntyre Building Company—Returned, \$30,000; assessor's valuation, \$50,000. Fixed at \$30,000.

J. P. Bowler—Returned, \$21,940; assessor's valuation, \$45,500. Fixed at \$25,000.

Henry Smith—Returned, \$20,000; assessor's valuation, \$32,000. Assessor sustained.

James Steiner—Returned, \$50,000; assessor's valuation, \$95,000. Valuation fixed at \$82,675.

M. Moorehead—Returned, \$19,200; assessor's valuation, \$45,000. Fixed at \$31,777.

Doiron Estate—Returned, \$4,000; assessor's valuation, \$8,000. Return sustained.

Mrs. Emily Mehrtens—Returned, \$7,200; assessor's valuation, \$25,000. Appeal sustained.

C. K. C. Rooke—Returned, \$2,800; assessor's valuation, \$35,000. Appeal sustained.

Kapiolani Estate—Returned \$112,700; assessor's valuation, \$459,000. Fixed at \$159,347.

H. M. von Holt—Returned, \$6,000; assessor's valuation, \$20,000. Fixed at \$15,000.

Von Holt Estate—Returned, \$41,760; assessor's valuation, \$80,000. Appeal sustained.

J. M. Whitney—Returned, \$10,500; assessor's valuation, \$23,500. Fixed at \$21,500.

Hawaii Land Company—Returned, \$13,900; assessor's valuation, \$27,500. Fixed at \$18,000.

Ida B. Castle—Returned, \$50; assessor's valuation, \$8,850. Fixed at \$3,490.

Glenna Thomas—Returned, \$20,000; assessor's valuation, \$34,000. Assessor sustained.

Cartwright—Returned, \$18,000; assessor's valuation, \$40,000. Assessor sustained.

Coney Estate—Returned, \$51,500; assessor's valuation, \$97,000. Fixed at \$75,400.

Campbell Estate—Returned, \$245,000; assessor's valuation, \$662,000. Fixed at \$569,030.

E. S. Cunha—Returned, \$87,000; assessor's valuation, \$120,000. Fixed at \$115,000.

Phillips—Returned, \$3,750; assessor's valuation, \$5,500. Fixed at \$5,000.

F. L. Dorch—Returned, \$2,225; assessor's valuation, \$3,100. Assessor sustained.

James Robinson—Returned, \$176,000; assessor's valuation, \$435,000. Assessor sustained.

H Estate—Returned, \$110,700; assessor's valuation, \$221,400. Fixed at \$136,518.

C. S. Desky—Returned, \$45,000; assessor's valuation, \$150,000. Fixed at \$147,250.

John Ross—Returned, \$2,000; assessor's valuation, \$3,000. Assessor sustained.

A. Hocking—Returned, \$40,000; assessor's valuation, \$75,000. Assessor sustained.

Antone Manuel—Returned, \$18,000; assessor's valuation, \$38,500. Appeal sustained.

J. A. Magoon—Returned, \$10,500; assessor's valuation, \$40,000. Assessor sustained.

John Puaola—Returned, \$3,000; assessor's valuation, \$8,000. Appeal sustained.

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This water is daily in use in many of the business houses of the city. Delivered in 3 gallon demijohns at 10 cents per gallon.

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Of all kinds, 50 cents per dozen; Syphons, 75 cents per half dozen case.

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30 Loaves of Bread for \$1.00

Doughnuts, Snails, Buns, etc., out at 6 a.m.
Cup Cakes and Lady Fingers out at 7 a.m.
Jelly Rolls and Layers, Fruit Cake, etc., out at 8 a.m.
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Lemon, Mince, Cranberry and Fruit Pies out at 10 a.m.
Chocolate eclairs and Cream Puffs out at 11 a.m.
Cookies and Macaroons out at 12 a.m.
Artistic Wedding Cakes any Price.

J. Oswald Luttetd, MANAGER.

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Silk Goods, Fine Dry Goods, Etc.

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