

# Hawaiian Gazette.

VOL. XXXVIII, No. 58.

HONOLULU, H. T., FRIDAY, JULY 17, 1903—SEMI-WEEKLY.

WHOLE No. 2504.

## THE MERCHANTS TALK ON TAXES AND TOURISTS

### Tests Will Be Made In the Courts of Pratt's Inventory Value Assessment.

### Tourist Committee To Be Increased and Work Started In Earnest—Merchants Asked To Aid Flood Sufferers.

Tourists and taxes formed the chief topics for discussion at the meeting of the Merchants' Association held yesterday afternoon. The tourist committee is to be increased if the Chamber of Commerce approves and the work of attracting tourists to the islands will go on without delay.

The discussion of taxation methods ended in a resolution providing for test cases on behalf of the Association for ascertaining the Supreme Court's views on the cash or inventory value of stocks of merchandise. Catton, Neill & Co., and Wilder's Steamship Co., will make the appeals, the Merchants' Association to bear the expense.

#### THE TOURIST PLANS.

W. W. Hall reported for the tourist committee on the interview had with Secretary Carter and Treasurer Kepolokal. He said that assurance had been given that the appropriation of \$15,000 was available. The committee had not gone into particulars as regards the spending of money, but had agreed that running expenses, such as room rent, secretary, etc., should not come out of the government fund. The fund to be used for this purpose is to be derived from the merchant's tax. Mr. Hall stated that the committee intended to advertise by means of posters and other books which are to be scattered all over the United States through the steamship and railroad companies.

#### REIMBURSEMENT OF MERCHANTS.

In response to a question from the chairman, G. W. Smith, the vice-president, F. W. Macfarlane stated that the appropriation for reimbursement of the association for expenses of Pratt to Washington had failed to pass. It had been knocked out near the end of the session.

The cablegrams sent by the Association upon the opening of the Manila line were read, as well as the answers received.

#### KANSAS WANTS HELP.

Secretary Helm read a letter from the Merchants' and Mutual Association of Kansas City asking for aid on behalf of the merchants of Armourdale who had been wiped out by the flood. A contribution of one dollar by each member was requested. Upon motion of Mr. Macfarlane the secretary was instructed to write to the San Francisco Association with a request for information as to the genuineness of the appeal and the need for aid.

#### MORE ABOUT ADVERTISING.

A letter was next read from C. R. Frazier of the Pioneer Advertising Co., offering to the Association 1,000 copies of his book on Hawaii at fifteen cents per copy, on condition that they were distributed free of charge. For over 1,000 copies the price is to be twelve cents provided that the order goes in at the same time as that for the 50,000 copies for the Territory. This letter was referred to the Tourist Committee.

J. A. Gilman for the Tourist Committee stated that it was the intention of the committee to issue smaller pamphlets for free distribution, but that if anyone wanted detailed information then such a book as Frazier's

could be sent. For this a nominal charge of ten cents per copy should be made. Lighter literature and folders were to be sent out free. Mr. Gilman suggested also that the committee be allowed to increase its membership as with the broadening of the plans there was more work and the present committee was too small. Finally upon motion of C. S. Wight a resolution was passed authorizing an increase of the joint committee when the emergency requires, the resolution first to have the approval of the Chamber of Commerce.

#### THE MATTER OF TAXES.

Mr. F. W. Macfarlane reported upon the interview the directors had had with Assessor Pratt over the question of taxation of merchandise. The directors contended that the inventory value was not the cash value, while Pratt claimed that it was. Mr. Macfarlane also quoted an opinion by Attorney Lewis to the effect that no test case could be brought by the association, but it must be by an individual or a corporation.

There was a lengthy discussion on the matter, the view being taken that the assessment was not proper at the inventory value. It was stated that in Portland forty per cent of the inventory is taken as the cash value, while in San Francisco it is sixty per cent.

It was stated also that under the former governments a deduction of thirty-three and a third per cent was allowed as a basis for the cash value, this being taken as what a stock of merchandise would bring at auction.

A general reorganization of the tax system was also suggested. One member stated that he had heard it said that the government was taking advantage of taxpayers to make the assessment as high as possible, and cutting it as little as possible when complaint is made, the merchants paying a little more perhaps, because of a desire to avoid the expense of appeal. It was suggested also that the time had come when the Merchants' Association should do something, it being pointed out that it was better to pay upon a high rate of tax at a fair valuation, than less upon an excessive valuation. The whole system was wrong, it was said. The assessor was not to blame, he was acting under the direct instructions of the Governor and Treasurer.

Finally it was decided that the Merchants' Association should test the merchandise valuation and also the assessment upon a corporation as an "enterprise for profit." Catton, Neill & Co. was chosen as the firm to test the clause upon a concern as an "enterprise for profit" and Wilder's Steamship Co. will appeal from the assessment upon the inventory value as the cash value.

The directors were authorized to bring such other test cases as required in getting an opinion upon every phase of the question. There was much discussion also of the cash value as related to inventory value, everyone present, taking the view that no stock of goods would bring its inventory value if sold for cash, or at a forced sale.

G. W. Smith presided at the meeting and the following were present: G. W. Smith, P. R. Helm, W. W. Hall, F. J. Church, J. A. Gilman, H. F. Wichman, F. W. Macfarlane, A. B. Wood, I. Dillingham, E. E. Paxton, S. I. Shaw, C. L. Wight, Mr. Wakefield, Capt. Soule, T. J. King, A. Gartenberg, E. A. McInerney, Mr. von Hamm, Mr. Lucas, Mr. Basch, F. L. Waldron, J. H. Soper, J. S. Andrade, A. A. Montano, R. Catton.



COLONEL MASCHIN.

Head of the military conspirators that slew the King and Queen of Servia. He is the man who killed Draga.

## MAJOR W. B. HOOPER OF THE OCCIDENTAL HOTEL DEAD

(ASSOCIATED PRESS CABLEGRAMS.)

SAN FRANCISCO, July 16.—Major Hooper for many years lessee of the Occidental Hotel, died today of kidney disease.

Major Wm. B. Hooper was widely known, in Hawaii as on the Pacific coast, as the most accomplished hotel keeper of San Francisco. He was a veteran of the Civil War, a member of the Loyal Legion and a leading lay member of the Episcopal Church. His hotel, the Occidental, was, for many years, the headquarters for the Army, Navy, National Guard and clerical guests, and it was the favorite resort of Hawaiians. Major Hooper had been in ill health for some years previous to his death and lately he relinquished his lease, intending to go out of business altogether. The lease was, however, offered him and accepted on a month to month basis. The Major leaves a family consisting of a son and two daughters.

### To Build Carnegie Library.

VALLEJO, July 16.—The American-Hawaiian Engineering company has the contract to build the \$18,000 Carnegie library here.

The American-Hawaiian Engineering company is the concern of which Mr. Amweg is the local representative.

### Kentucky Republicans.

LOUISVILLE, Ky., July 16.—Morris Belknap is the Republican nominee for Governor of Kentucky. The convention endorsed President Roosevelt for the nomination.

### To Catch Ocean Smugglers.

PORT TOWNSEND, July 16.—A wireless telegraph system has been connected with the San Juan islands to assist the apprehension of smuggling craft.

### Fpworth Leaguers Gather.

DETROIT, July 16.—Seventeen thousand members of the Fpworth League have arrived to attend the convention.



—The Detroit News.

GEORGE—"People may think I'm stuck on this, but I'm not."

## JAPAN LIKELY TO LOSE AID OF GREAT BRITAIN

### Congress To Be Called In Extra Session On the Ninth of October.

### Knapp, the Murderer, To Be Executed. Abner McKinley Paralyzed--The Pope Still Lives.

(ASSOCIATED PRESS CABLEGRAMS.)

LONDON, July 16.—The Japanese legation is disappointed over Great Britain's attitude in the Manchurian affair. It is believed that the interchange of visits between King Edward and President Loubet is significant of the non-support of Russia by France in far Eastern politics and the withdrawal of Great Britain from the Japanese alliance.

## CONGRESS WILL MEET IN EXTRA SESSION OCTOBER 9th

OYSTER BAY, July 16.—The President announces that he will call Congress in extra session on October 9th to consider financial politics.

### The Pope Still Alive.

ROME, July 16.—The Pope is breathing with great difficulty and is kept alive by stimulants.

## KNAPP, THE MURDERER TO BE ELECTROCUTED

HAMILTON, O., July 16.—Knapp the murderer of five women has been found guilty and will be electrocuted.

In Cincinnati Knapp murdered three persons. One was the wife of another man, another was a twelve year old girl, and the other was his second wife. These three crimes were all committed during the space of seven weeks. Knapp had no real motive for any of them. In 1895 he killed a little four year old girl. He cut this child to pieces with a hatchet and then packed her body away in a box. Finally he killed his third wife. When first tried the jury disagreed and while waiting for a second trial Knapp confessed the whole series of murders, and showed himself to be a robber, outlaw and common thief. Afterwards he took the confession back.

### Abner McKinley Paralyzed.

SOMERSET, Pa., July 16.—Abner McKinley, brother of the late President, is dangerously ill of paralysis.

## THE FAIR WITNESSES ARRESTED FOR PERJURY

PARIS, July 16.—As a result of the magisterial inquiry into the death of Mr. and Mrs. Charles Fair in an automobile accident, the two alleged witnesses, who testified that Mr. Fair died first, were arrested for perjury.

The Nelsons, Mrs. Fair's relatives who are contesting on the ground that Mrs. Fair died last, brought these two witnesses from France to the United States to testify. They were Lucien Mas and M. Moranne. Their testimony in New York was badly twisted up before the hearing had been concluded. The reason they can be prosecuted in France for perjury is that they told their story under oath to a magistrate in Paris. The story has been questioned many times and it is now declared that the two men were miles away from the scene of the great tragedy at the time it occurred.

### Would Not Receive Petition.

ST. PETERSBURG, July 16.—The American embassy has been officially notified that the Government would refuse to receive the Jewish petition.