

ENFORCEMENT OF DELINQUENT TAXES.

In an interview with Assessor Holt, he stated, among others, that one suggestion was made during the recent meetings of the respective assessors with regard to the collection of taxes on property which he thinks is very important. It is on the line of what Governor Carter says he has found out, that there is no law with which to enforce the collection of taxes by charging interest, only the addition of the 10 percent penalty when payment becomes delinquent. The taxes upon realty cannot be enforced by selling the same under execution.

Now the assessors have taken this up and have considered it to be later on recommended for favorable enactment. They will recommend the provisions similar to those provided in the County act, under Chapter 29 thereof, relating to "delinquent taxes," and contained in Sections 231 to 265 inclusive.

But the time of redemption for property sold under delinquent tax execution be extended to five years instead of two, by paying a certain stated rate of interest, say 10 percent per annum on the whole amount from the day of sale, and the amount of taxes occurring after such sale. This is a relief to the property owner and which he can have time to redeem his property.

In the meantime, what is to be done with the property sold under execution. If there has been no law to warrant such sales, then the various sales should be called off and the properties turned over to their rightful owners.

The Government has no doubt, placed itself in a very precarious position with regard to damage suits, if property owners should institute them. In this connection, some legislation is really necessary, which the Governor no doubt will recommend for the serious consideration of the next Legislature.

LOCAL AND GENERAL NEWS.

THE INDEPENDENT 50 cents per month.

Sneak thieves are again infesting the Young hotel.

The Kinau left after the noon hour today for windward.

The freighter Nevada was signalled about 1:30 this afternoon.

All the Wilder's steamers will leave and return a day late next week.

The boy whistler attracted a crowd about noon in front of the King street sporting house.

Mrs D McConnell has moved from No 9 Carden Lane to No 1223 Emma street. Furnished rooms.

The Alameda will be homeward bound at 9 tomorrow morning. Mail by her closes an hour earlier.

The Claudine for Maui, the Nihau for Hawaii and the W G Hall for Kauai all leave at 5 this evening.

The Prison Inspectors is reported to have made recommendations to the Governor for pardons on Christmas Day.

The Gaelic arrived this morning from San Francisco and will leave at 5 this evening. This is to be her last trip here on the Oriental route.

Judge De Bolt yesterday appointed P E R Strauch as administrator of the estate of James S Hiton under bond of \$100, on petition of Jennie Hiton.

T M Harrison, after waiting here for years in the now famous Hagey cure suit, has been finally declared the loser by a unanimous opinion of the Supreme Court.

Young Jimmie Keahinu, the little boy operated upon by Drs Taylor and Hodgins for appendicitis is slowly on the mend and is able to walk out. He was removed this morning to the Castle place up Manoa valley to recuperate.

Latest War News.

Tokio, Dec 20—The Japanese placed two tons of dynamite beneath the North Kee Kwan fort, running shafts forty feet. A premature assault on the 18th, occurring simultaneously with the explosion, killed many Japanese. Huge rents were made in the walls, permitting the entrance of a second attacking party, which met with a desperate resistance. The garrison, however, was annihilated.

Tokio, Dec 20—Commander Yesso, of one of the torpedo boats attacking the Sevastopol, was cut in twain by a shell. Part of his remains were recovered and buried with military honors similar to those bestowed upon the fragments of Commander Hirose in the early part of the war.

Tokio, Dec 20—Admiral Togo will probably be recalled. The Emperor is preparing special honors for him.

Capetown, Dec 20—Sixteen vessels of the Baltic fleet have been sighted.

District Court Doings.

Today's session was not important, although it had twenty-eight cases on the calendar. Ah Lee, who was arrested for leaving his horse untied, offered a 50-cent bribe to the officer, and he was charged for bribery, upon which he was found guilty and fined \$15. Another Chinaman, Chia Choon by name, was arrested for common nuisance, and he offered a dollar to the officer, and he had two charges lodged against him, common nuisance and bribery. He was found guilty on both charges and fined \$3 and \$25 respectively. Ah Ho, for selling awa without a license, was found guilty and fined \$50. Hop Sing alias Ah Lum was fined \$7 for violating the Sabbath law, and Kalani was fined \$10 for assault and battery. Of five drunks, one was fined \$5, the rest being assessed as usual. All other cases went over.

New School House for Kaumana.

The Public Works department yesterday opened bids for the building of a new schoolhouse at Kaumana, in Hilo. Following were the bids tendered: H Kendall, \$1128, and fifty days time to complete the structure; J E Gamalielson, \$1159, and sixty days; I Erickson, \$1201 75 and sixty days; J Springston, \$1120, and forty days.

Passengers Departed.

Per star Likelike, for Molokai and Maui ports, Dec 19—W D Wilder, E C Wilder, Mrs E Deyachelle and two children, S G Wilder, Mrs Nakuina and child.

Per star Kinau, for Hilo and way ports—Dr J S B Pratt, Miss Mary Kala, Mrs Swain, J Sakai, Ah Pung Seaman George, Miss B Horner, F S Lyman, William Ringer and daughter, Eli Snyder, Rev G L Kops, F M Swanzey, Mrs E P Timoteo, Mrs G L Kops, S H Dowsett, E P Low and wife, F H Foster, Misses I and R Richardson, Robert Clarke, Masters W and L Henning, Miss Iola G McDonald, Miss R Horner, F S Lyman, H H Dempsey.

Booked to Leave.

Per star Claudine, for Maui ports—Mrs H A Baldwin, Mrs Crockett, Miss Eva Scholtz, Miss Hooking, Mrs W B Keonu, Eli Meyer, Miss Mary L Perry, James Alex Reid, Isaac Cockett, Mrs Lucy McGerrow and 2 children.

Per S S Alameda, Dec 21 for San Francisco—G F Henshall, CE Allyn H Fujimoto and wife, H H Seovel, J B Grimwood, J A Macaulay, WE Mighell and daughter, Young Ia, E C Bailey, Miss E W Burnham.

Per bark E P Rickett, Dec 21 for San Francisco—Captain Martin and wife, Dr Voo Longo, M Desborn.

The yacht Spray, over which a party was made, turned out not to have been lost. Being becalmed, Patrie and Kincaid took their time. They returned last evening by train from Ewa and were surprised to learn that they were thought to be lost out at sea and that the tug Fearless had gone out to search for them.

Founder's Day Observance.

Last night, at the Bishop Memorial Chapel, the usual annual memorial observance of Founder's Day was kept and honored by the pupils of the Kamehameha schools. Governor Carter was among those present. This morning, at 10, a memorial service was held at the Royal Mausoleum over Mrs Bishop's tomb. Six extra cars took up the pupils and one had the Government band.

There is a lively row over the awarding of the contract of the new School street bridge crossing the Kalihii stream. L M Whitehouse was the successful bidder and Costa & Silva are to contest the award made by Superintendent of Public Works Holloway.

CAMERA & CO.

--- Dealers in ---

Wines, Beers AND Liquors

Cor. Merchant & Alakea Streets
MAIN—432—MAIN

Residence In

Manoa Valley

For

Rent or Lease

The residence of Jas. H Boyd at Manoa Valley is offered for Rent or Lease. Possession can be given immediately.

For further particulars apply to Jas H Boyd.
2787

Wm. G. Irwin & Co.

(LIMITED)

Wm G. Irwin President & Manager
John D. Srockels First Vice-President
W. M. Giffard Second Vice-President
H. M. Whitney, Jr. Treasurer
Richard Ivers Secretary
A. C. Lovelock Auditor

SUGAR FACTORIES

Commission Agents.

Oceanic Steamship Company

The Pacific Hardware Co., Ltd.

Sole Agents for the Celebrated



ALL SIZES AND PRICES

Every Stove Guaranteed

Best material and workmanship. Made in every style and size known to modern stove construction.

Repairs always on hand.

Sold on Easy Terms.

PRICES RANGE FROM \$9.00 UPWARDS.

JUST RECEIVED
EX S. S. SONOMA

English Bloaters,
Findon Haddock,
Fancy Cheese.

HENRY MAY & CO., LTD

FORT STREET.

P. O. BOX 386.

TELEPHONES, MAIN 22, 24, 92.

FOR RENT.

Cottages,

Rooms,

Stores

On the premises of the Sanitar Steam Laundry Co., Ltd., between South and Queen streets, The buildings are supplied with hot and cold water and electric lights. Artesian water. Perfect sanitation.

For particulars apply to

J. LIGHTFOOT,

On the premises, or at the office of J. A. Mazoon. 88-17

Christmas Shopping

A FEW SUGGESTIONS SURE TO PLEASE

Cigars in 25, 50 and 100 to the box. Lowrey's Famous Chocolate in dainty packages for sweetheart and wife.

Chaping Dishes and Wine Coolers for the petite supper.

Bons Bons and Glace Fruits.

Green Christmas Trees

Lewis & Co., Ltd.

169 KING St., Lowers & Cooke bldg.

T. R. MOSSMAN,

REAL ESTATE AGENT,
ABSTRACTOR AND SEARCHER OF TITLES
LOANS NEGOTIATED,
RENTS COLLECTED.
Campbell Block, Merchant Street.
1418-17

ALLEN & ROBINSON,
DEALERS IN LUMBER AND COAL AND
BUILDING MATERIALS OF
ALL KINDS.

Queen Street, Honolulu

HENRY E. HIGHTON.

ATTORNEY-AT-LAW.

Southwest corner Fort and King Sts.
Honolulu, T. H.

Hollister Drug Co., Ltd.

DRUGS AND MEDICAL SUPPLIES

No. 1056, Fort St. Tel Main 49

THOS. LINDSAY.

Manufacturing Jeweler.

Call and inspect the beautiful and useful display of goods for presents or for personal use and adornment.
Lava Building, 580 Fort Street.

LOTS FOR SALE.

20 LOTS at Kalihii (50x100 ft), back of Kamehameha School and Kalihii Road.

For full particulars, inquire personally of ABRAHAM FERNANDEZ, at the office of N Fernandez, Merchant St, or to N Fernandez.