



## By Authority



## Sealed Tenders

Will be received at the Office of the Collector-General of Customs until SATURDAY, the 8th of March, at 12 o'clock noon, for the Printing and Binding of the Collector's Annual Report, for 1889.

Specimen of the work to be done can be seen at the Custom House.

The Collector of Customs does not bind himself to accept the lowest or any bid.

A. S. CLEGGHORN,  
Collector-General.

Honolulu, March 3, 1890. 53-f

## Sealed Tenders

Will be received at the Office of the Minister of the Interior until THURSDAY, March 6, 1890, at 12 o'clock noon, for Printing the Department Report for the biennial fiscal period ending March 31, 1890.

Samples for the style of printing and all required information can be had upon application to the Interior Office.

The Minister of the Interior does not bind himself to accept the lowest or any bid.

L. A. THURSTON,  
Minister of the Interior.

Interior Office, March 3, 1890. 53-3t

## Sealed Tenders

Will be received at the Office of the Minister of the Interior until WEDNESDAY, the 5th day of March, at 12 o'clock noon, for the Printing and Binding of the License Forms of the Department for the coming biennial period.

Schedule of forms and specimens can be seen upon application to the Interior Office. The delivery of said License Forms must be made on or before the 25th inst.

All Tenders must be endorsed "Tenders for Printing License Forms."

The Minister of the Interior does not bind himself to accept the lowest or any bid.

L. A. THURSTON,  
Minister of the Interior.

Dept. of Interior, Honolulu, March 1, 1890. 53-3t 1312-1t

Pursuant to a Resolution of the Legislative Assembly, passed May 4, 1882, the Birthday of Kamehameha I., March 17, will be observed as a National Holiday, and all Government Offices throughout the Kingdom will be closed on that day.

L. A. THURSTON,  
Minister of the Interior.

Dept. of Interior, Honolulu, March 1, 1890. 1312-2t 52-3t

## THE ADVERTISER CALENDAR.

## March, 1890.

Su.	Mo.	Tu.	We.	Th.	Fr.	Sa.	Moon's Phases.
						1	March 6 Full Moon.
2	3	4	5	6	7	8	March 13 Last Quarter.
9	10	11	12	13	14	15	March 20 New Moon.
16	17	18	19	20	21	22	March 27 First Quarter.
23	24	25	26	27	28	29	March 27 First Quarter.
30	31						

## EVENTS OF TO-DAY.

HONOLULU RIFLES—Drill Co. B, at 7:30 P. M.  
I. O. O. F.—Excelsior Lodge No. 1, at 7:30 P. M.  
BAND CONCERT—By the Royal Hawaiian Band at Thomas Square at 7:30 P. M.  
INTER-DEALERS S. N. Co.—Annual meeting at 10 A. M.  
PEOPLE'S ICE AND REFRIGERATOR CO.—Annual meeting at 1:30 P. M.  
R. A. M.—Special meeting Honolulu Chapter No. 1 at 7:30 P. M.

## THE DAILY

## Pacific Commercial Advertiser.

Be just and fear not:  
Let all the ends thou aim'st at be  
Thy Country's, thy God's, and Truth's.

TUESDAY, MARCH 4, 1890.

## TAXATION.

(Read before the Honolulu Social Science Club, February 27, 1890.)  
(Continued.)

A most instructive and interesting work on taxation is that of Richard T. Ely, on "Taxation in American States and Cities." He claims, that wherever possible these rules are violated throughout the United States. The attempt is made everywhere to tax personal property, but everywhere it fails because that personal property is capable of evading taxation. In Ohio experience has shown that not more than a third or even less of the personal property of the State is returned. The result of this is that the burden of taxation is borne by the poor and needy. A lawyer in Cincinnati says: "Whenever I go to the tax office I feel ready to commit murder, arson or other crimes, for which the small estates are compelled to pay upon their full value, and I see wealthy clients paying upon 15 to 20 per cent only of their fortunes." It was found that a large number of eminently respectable citizens held State bonds of dollars which had never been returned for taxation, yet it was well known that such bonds were taxable. In the larger cities not even 20 per cent of the personal property is reached while in the smaller towns

and country a very much larger proportion is reached. It showed that the burden of taxation is borne by the poor.

In Georgia similar laws prevail. Returns are to be made and sworn to as required here and as in Ohio. All property is to be returned at its full cash value. Yet no greater success is had than in Ohio. Holders of bonds make no returns of them. Owners of other personal property deliberately falsify returns. In Savannah, watches are taxed specifically, but very few are owned there. The same is true of Philadelphia and the returns there are interesting. In 1885, with nearly a million inhabitants the tax record shows 18,390 gold watches, 545 silver and 55 other watches, subject to a tax of \$1.75 cents and 50 cents respectively. Statistics from several other States show the same result, and they are all under laws fixing a uniform rate upon real and personal property.

The experiences of New York State is pronounced disgraceful. Not over one-fourth of the personal property is taxed and of that on the assessor's books probably one-half is assessed at 40 per cent lower than the other half. Who pays the full tax? It is paid by widows, children, personal representatives, guardians, and trustees of persons of unsound mind. The records of the probate courts in these cases make a true exhibit, and the assessor, bound by his oath to perform his duty, lists the property and frequently an income already too small to provide the necessities of life is robbed of a slice sufficient to cover 2 to 4 per cent on the principal. The same assessor then quietly takes the returns of some wealthy neighbor and enters the absurd figures without wincing. Sometimes even the assessor cannot accept a statement and such a conversation as this occurs. A taxpayer generally supposed to be worth \$100,000 returns \$15,000. The assessor says: "I cannot accept this. I must put you on oath." The citizen replies: "If you do I'll vote against you next election!" In New York a tax commission headed by David A. Wells made a report in 1871 which is regarded as the most comprehensive and able treatment of the subject in America. I regret that I have not been able to get it, but have found and consulted frequent extracts. The report suggests an entire revision of the present tax system. After making exhaustive illustrations from practices under existing laws some of the instances of gross injustice are very striking. One I give. Just after the close of the war of secession, a farmer in central New York sold his farm for \$5,000 in the expectation that he and his wife could then live on the interest. The facts were well known in the small community and so he was assessed for the full amount which was invested in bonds. Just at that time very heavy taxes were created to pay off State, county and town debts incurred for substitutes and volunteers, etc., and the aggregate covered a little more than the income of the \$5,000. The poor old man went to work as a day laborer on the farm he had sold, to raise enough to pay the balance of the tax and support himself, meantime the purchaser of the farm paid taxes on \$10,000 as the taxable value of the property. To her disgrace New York State has not yet acted on the suggestions of the report, though frequently urged to do so by her governors. Other States have been wiser. Mayor Hewitt in an address to the city in 1886 presented a very able argument for the abolition of the general tax or personal property.

From 1871 to 1883 the assessment rolls of New York showed a shrinkage of personal property of over \$107,000,000. Yet nothing is better known than the fact that the volume of floating wealth in that State enormously increased during that time. It is also generally the case in localities where trade, commerce and manufactures center that personal property is largely in excess of realty in value. In 1886 New York State was assessed for real estate of the value of \$2,669,173,000 and personal property \$345,418,000, or about one-eighth.

Those who have controlled legislation have in all times endeavored to put taxation on others than themselves. Thus we see that in England the country gentlemen fixed a rate of taxation on landed estates about 150 years ago which was then very low, and at the present time is an enormous disproportion to the taxes paid by renters and others. In 1845 Richard Cobden, in the Corn Law agitation, warned the aristocracy and landed gentry not to force the subject of taxation on the middle classes. In 1870 Mr. Neil revived the discussion, but without success, against the particular tax. Prof. Rogers says that during the great continental wars of England the real weight of taxation fell on the poorer classes, but in Europe itself the burden fell with crushing weight upon the unfortunate peasant and laborer. Prior to that terrible convulsion, the French Revolution, it is estimated that an acre of land in France produced (reduced to dollars) about \$15.75, of which the King took \$9.65, the landlord \$4.85 and the cultivator or tenant \$1.35. The condition was nearly as bad in other parts of Europe. But the last hundred years has witnessed wonderful changes. Laws relating to taxation on personal property, making an equal tax with real estate, have been swept away, and in place thereof we have a system of indirect taxation, besides taxes on incomes, plate, servants, licenses, rentals, etc. In France there are, to-day, four taxes: upon land, which is the heaviest; upon certain movable articles, a specific and not ad valorem tax; on doors and windows, which seems open to many valid objections; and fourth, licenses. The theory that property follows the person has been swept away by many judicial decisions, and

it is now pretty well settled in England and some of the European countries that property should be taxed where found. Judicial decisions in the United States are, to some extent, doing the same thing.

The history of taxation in Hawaii is very brief. In early times the system was very similar to that of other savage countries. Taxes were summarily levied on what was near and most convenient. The old blue book of 1840 prescribes a poll and land tax payable in land or in money. The land tax was payable in swine. A large farm, a 1 fathom hog medium sized, one 3 cubic hog and the smallest, a pig. Besides this there was a regular labor tax. In 1850 all taxes, except labor, were made payable in money. Women and children over 15 were subject to the poll tax at half rates. The land tax was defined by law in 1846 for ahupuaas and ilis, a fixed vote was established for small farms and town lots, the tax was upon the value, the rate varying with the annual necessities of government. Estates for years of life were also made subject to tax. Owners were required to make returns of value on or before the 1st of December of each year, failing which the Governor fixed a value.

A labor tax, applicable only to natives, was also provided, overseers were permitted to fine lazy people while in performance of the tax duty. Labor might be commuted at the rate of 12 1/2 cents per day. A chattel tax (so-called), which was really a tax on personal property, as well as a specific tax on cattle, horses, mules, asses, cats and dogs was, by said act, also provided. A discrimination was made in favor of home made articles of furniture, etc., the tax being 2 per cent on foreign and 1 per cent on home made wares. Horses, mules and asses not used for work were taxed 2 per cent each. Cats and dogs not useful in guarding flocks, herds or households were taxed \$1 each. All other chattels, etc., were taxed 2 per cent ad valorem, excepting the property of feudal tenants, and such foreign imports as, having paid duties, still remained in the hands of the importer or his transferee. This last provision is remarkable as corresponding exactly with recent decisions of the Supreme Court of the United States denying the right of States to tax imports which, having paid duties, still remain in the hands of importers or others in such shape that they can be identified and distinguished. Personal taxes upon \$200 in value were remitted to married people who had two living children. Taxes were to be assessed in accordance with the needs of the government, after estimating the probable customs and other receipts. If there was no deficiency, no property tax would be assessed.

It is interesting to note that the tax roll and estimate required the assent of the representatives of the people, at that early day recognizing the principle of control by the taxpayers. Provision was made for tax sales in case of default, etc. By joint resolution in October, 1846, soldiers were exempted from poll taxes. All taxes were made payable in money only in 1850. Cats were relieved from taxation in 1851. In the same year a school tax was imposed on foreigners, of \$3 on childless persons and \$5 on others. The constitution of 1852 provided that taxation should be proportional, also that none could be levied without the consent of the legislature. In 1855 an Act was passed to provide for the appointment and duties of a Tax assessor. Many of the provisions of this Act regarding assessment, where returns are made, form of oath to tax payers, etc., have been retained to the present time. There have been many changes in the laws relative to taxation from 1859, when the civil code was promulgated, till the present day; but the law as then enacted has been retained in its main features. These are, a poll tax of \$1 on all males between the ages of 17 and 60, a school tax of \$2 between the ages of 20 and 60 and a road tax of \$2 from 17 to 50. The road tax is now payable in money only. Horses were taxed \$1, subsequently reduced to 75 cents, and in 1878 abolished altogether. Mules and asses 50 cents, abolished in 1876; dogs \$1, with the addition of 10 cents on working vehicles, has remained unchanged. The tax upon property, from 1/4 of 1 per cent was increased to 1/2 of 1 per cent in 1870, then to 3/4 of 1 per cent in 1876, and in 1886 to 1 per cent, upon the full cash value of the same. The law of 1882 revised and consolidated the various Acts on the subject. It specified what is included in both real and personal property. It provided for a tax on the business of foreign insurance companies, re-enacting a recent statute. Provision was also made for the taxation of mortgages as separate from the property mortgaged, assessing only the value in excess of the mortgage to the owner. Like most other attempts to shift taxes from the borrower to the lender, this law is practically nugatory, as most mortgages now contain the provision that the borrower pays taxes. The value of leased property for the purposes of taxation was fixed at eight times the rental. It provided for returns to be made to the assessor by all taxable persons, and restricted the right of appeal from assessment to persons who have made returns, and claimed exemptions, etc. It made sundry other changes and improvements of minor importance. The famous Legislature of 1886 attempted wholesale changes in the tax law, whereby double or even triple taxation might have been possible. Much of the attempted legislation was defeated, but several important changes were made. Personal property now includes "household furniture and effects, jewelry, watches." The value

of property leased was left to the discretion of the assessor. Imprisonment at hard labor was provided for non-payment of personal taxes, together with a number of other changes, mostly relative to the assessment and collection.

The most important and radical change in many years is contained in chapter 36 of the laws of 1888, which creates the office of Assessor for each of four divisions, into which the Kingdom is divided. The assessors appoint and remove his deputies. He is paid a salary in place of the commission hitherto paid from the tax collected, but the deputies are still paid by such commission. Aside from the mere duties of assessing and collecting taxes, the assessor is required to procure all such facts and statistics relative to taxation as may assist in equalizing taxes and discovering and taxing all property. All tax and other statistics are by the law made public records. Once each year the assessors meet the Minister of Finance for the purpose of equalizing taxes as far as possible. Another important provision is that permitting the collection of personal taxes at the time of assessment, which has already demonstrated its value.

(To be continued.)

## New Advertisements.

## NOTICE.

A SPECIAL MEETING OF HONOLULU ROYAL ARCH CHAPTER NO. 1 will be held THIS (Tuesday) EVENING, at 7:30 o'clock, for the purpose of conferring the Royal Arch Degree and installing Officers. Visiting Companions cordially invited. 53-1t

## Horses Wanted.

THE HAWAIIAN AGRICULTURAL COMPANY requires from thirty to forty Horses suitable for plantation and ranch work. Parties having horses may obtain further information upon application to C. BREWER & CO., Queen street. 47-1w

## NOTICE.

WILLIAM F. ALLEN is AUTHORIZED to act for me under full power of attorney, during my absence from the Kingdom. C. A. BROWN, Feb. 14, 1890. 38-1m

## Pianos For Rent.

PIANOS IN GOOD ORDER from \$1.00 to \$7.00 per month. MUSIC DEPARTMENT OF THE HAWAIIAN NEWS COMPANY. 123-1t

MRS. L. C. PRAY,  
Genuine Massage and Roman Baths,  
150 Fort St.—Chinese Church Yard. 32-1t

## TO SPORTSMEN!

AS I HAVE PROCURED A first-class Machinist and Gunsmith from San Francisco, I am prepared to do all kinds of repairing in guns, locks, musical instruments, sewing machines, etc., with neatness and dispatch. MRS. THOS. LACK, 48-R 1312-1t 81 Fort street.

## NOTICE.

NOTICE IS HEREBY GIVEN THAT Arthur White holds my full power of attorney to transact all my business till further notice. (Signed) C. L. BRITTO, Honolulu, Feb. 28, 1890. 51 1312-3t

F. LEONHARD, Established 1879. P. H. W. ROSS (Late of Hawaii), NOTARY PUBLIC.

## LEONHARD &amp; ROSS

## Investment Agents.

## Ellensburg, State of Washington

Make a SPECIALTY OF SAFE, CONSERVATIVE investments for persons of moderate means who wish to place out a few hundred dollars to the best advantage.

## ELLENSBURGH

— IS A —

## COAL AND IRON CITY,

Better than this it is impossible to have.

The October election proves that Ellensburg has a population of nearly 6000 or 50 per cent greater than was generally supposed.

ADDRESS,

## LEONHARD &amp; ROSS,

Rooms 5 & 6 Honolulu Block,  
Ellensburg, Washington

## BOUND VOLUMES

— OF THE —

## Hawaiian Gazette

— AND —

## Daily P. C. Advertiser

For Sale at the office of Publication, No. 46 Merchant street, Honolulu. July, 1889. d&w

## New Advertisements.

## WANTED.

A COTTAGE WITH YARD, IN good order, by a small family, for March 1st or April 1st. Rent to be moderate. One on the Plains preferred. Address C. W. B. Advertiser Office. 46-1t

## DR. BRODIE

HAS RESUMED PRACTICE. OFFICE: 81 Beretania street. Residence: School street between Nuuanu and Liliha streets. Telephone: Office, Mutual 234; Bell 232; Residence, Mutual 312; Bell 455. 46-1w

## Pasturage.

AT MAKIKI, FOR A LIMITED number of Horses. For particulars enquire of 49-12t J. M. POWSETT.

## Re-opened.

THE RESTAURANT LATELY OCCUPIED by H. Saylor, will be re-opened on SATURDAY, March 1st. First-class meals at 25 cents. 46-1t LAM KOW & CO.

## TO LET.

NICELY FURNISHED ROOM AT Waikiki, on the beach, near the tramway terminus. Apply at the Advertiser office. 41-1t

## Election of Officers.

AT THE ANNUAL MEETING OF the East Maui Stock Company, held this day, the following persons were elected as officers for the ensuing year:

W. P. A. Brewer, President  
P. C. Jones, Secretary and Treasurer  
G. H. Robertson, Auditor  
Directors—J. O. Carter and E. Faxton Bishop.

Secretary pro tem, E. M. Stock Co. Honolulu, Feb. 3, 1890. 29-1m

## UP-TOWN

## Book, News and Stationery Store

106 FORT STREET.

## Fernander's POLYNESIAN RACES

Three volumes complete can now be had.

## NOVELS!

BY ALL AUTHORS.

Sheet Music—Golden Wreath, Golden Robin, Song Folios, Instrumental Folios, etc., etc.

## VIOLIN, GUITAR AND BANJO STRINGS

SEE THE NEW

## Merritt Type Writer.

Sixty words can be written in a minute; six learned in half an hour; send for circular. This is by far the best instrument for the price ever offered in this market.

THOS. G. THURM, PROPRIETOR. 1303-151

## Notice to Shippers.

FOR THE MORE SATISFACTORY accommodation of our patrons we beg to suggest to them that in cases where drays are required for shipping goods to out going steamers and coasters, or in any case where required, at 1 o'clock sharp of the day, they will find that by ringing up Mutual Telephone 555 or Bell Telephone 140 between the hours of 7 A. M. and 5 P. M., their wants will be promptly attended to, which will thereby greatly facilitate business to the better satisfaction of all concerned. 21-3m HAWAIIAN TRANSFER CO.

## A NEW GUIDE BOOK.

The HAWAIIAN GAZETTE COMPANY are now printing a

## 'Tourists' Guide Through the Hawaiian Islands.'

And are prepared to receive Advertisements for the same. The Edition of this Book will be about

## 5,000 COPIES.

And it will have about 200 octavo pages descriptive of the Scenes and Scenery of the Group. The work is to be illustrated, and will contain from twelve to fifteen full page illustrations of Buildings and Island Scenery. It will also have a beautifully illuminated cover.

As the circulation of this work will be world-wide, among tourists and travelers, it furnishes one of the best mediums for advertising that has ever been offered to the business men of these Islands.

Advertisements will be inserted at the following rates:

Full Page, \$25 with ten copies of the Guide, gratis.

Half Page, \$14 with four copies of the Guide, gratis.

Quarter Page, \$8 with two copies of the Guide, gratis.

Small Business Cards (3 1/2 page) \$5 with one copy of the Guide, gratis.

Every advertiser, on payment of his bill, will be entitled to copies of the Book, as above specified.

(Signed) For further particulars, address,

## H. M. WHITNEY,

Manager Hawaiian Gazette Co.

## RUPTURE

— OF THE —

## HAWAIIAN GAZETTE

— AND —

## Daily P. C. Advertiser

For Sale at the office of Publication, No. 46 Merchant street, Honolulu. July, 1889. d&w

## Advertisements.

## Gate City Stone Filter



These Filters are easily cleaned, and NEVER become Cracked or CRAZED by change of Temperature of the Water.

The Filtering Medium is a NATURAL STONE, mined from the earth. It is unlike any other stone.

IT DOES NOT ABSORB AND BECOME FOUL.

IMPURITIES never PENETRATE it, but lie on the surface, and internally the stone remains as pure and white after years of use as when taken from the mine.

"The Gate City Stone Filter is a perfect success. It is the only real filter I have ever seen. I would not be without one for any consideration. It converts our lake water into the best drinking water in the world." HENRY M. LYMAN, M. D., 533 West Adams St., Chicago.

For Sale by the

## Hawaiian Hardware Co.,

Opposite Spreckels & Co's Bank, 127-1t FORT STREET.

## MUD!

— OF THE —

## HAWAIIAN HARDWARE CO.,

Opposite Spreckels & Co's Bank, 127-1t FORT STREET.

## NOW THAT THE RAINY SEASON

is upon us, everybody wants a Door Mat that will be an ornament at the front door, and will thoroughly do the work required of it. The

## Hartman Steel Wire Mat!

Is just the thing. It cannot become soaked by rain, as is the case with fiber mats, and it always keeps clean. Being made of galvanized Wire

## They Cannot Rust

As do many of the wire mats now in use. They are far superior to and far more durable than fiber or rubber. Can be had of Steel Wire at

## HAWAIIAN HARDWARE CO.,

Opposite Spreckels & Co's Bank, 43-1t FORT STREET.

## FILTER PRESSES.

— OF THE —

## HAWAIIAN HARDWARE CO.,

Opposite Spreckels & Co's Bank, 43-1t FORT STREET.

## PAUHAU PLANTATION,

Bahai, March 9, 1889.

Gentlemen—We have used two of your 30-chambered Filter Presses this season. They are convenient, easily handled and are working entirely to our satisfaction. I can recommend no improvement on them.

Very respectfully yours, (Signed) A. Moore, Manager Pauha Plantation.

HEKIA, Sept. 28, 1889.

MR. JOHN DYER, Agent Iron Works, Honolulu.

Dear Sir: Please ship us one of your 30-chambered Filter Presses, 240 square feet surface, same as the one supplied us last season, which I am pleased to say gives us entire satisfaction.

Yours truly, GEO. R. EWART, Manager Pauha Plantation.

These Presses are made extra heavy for high pressures, occupies a floor space of 11x4 ft., and presents a filtering surface of 240 square feet. A limited number in stock in Honolulu and are sold at very low prices.

Ridion Iron



## DON'T RETURN EMPTY-HANDED.

Job Burdette Gives Some Private Advice to Heads of Families.

Dearly beloved, yet a few days and then the all-beholding sun will see you lying from a home full of comfort to a stuffy room in a desolate boarding-house on a mountain full of black flies and fleas, or on a sandy beach full of fleas and mosquitoes. If you can stand the all-beholding sun will have to let's none of his business anyhow. You are entitled to a holiday and you should take it, if you die of the experience. What we want to urge upon you just now is the importance of collecting little souvenirs of your outing. Bring some thing home with you. Bites of various kinds, stings from bee and bug, scratches and bruises of course you will not forget to bring; they will be provided by the proper insects without the aid of memoranda; don't trouble yourself about them. And don't forget to bring a receipted board bill, else will you never see your happy home again. Bring that, if you have to leave your clothes, which you probably will. Will what? Will bring home the bill; can't you understand language. But beside these things, which are less useless than unornamental, encourage your wife and daughters to bring home little things for household decoration. An ingenious tourist with plenty of room in his trunks can utilize the woods and sea-shore by making them contribute lovely collections which a little artistic taste and skill can shape into beautiful ornaments.

Sand, for instance. The colored sands one finds on sea-shore and mountain side, yellow, brown, white and red, and some intermediate shades. Fill a lot of bottles with sand, arranging it in layers of blending and contrasting colors; it will, if carefully laid in pretty or oddly-shaped bottles make pleasing additions to bracket and mantel ornaments and remind you pleasantly of the localities where you found it, but it's the boss thing for lens in the winter time when scratching is frozen up. By encouraging your wife and the girls to make a collection of sands, you furnishing all the bottles they want, you can get them to bring home enough sand to last a colony of forty hens all winter. And if you feed this sand discreetly, and in proper quantities and at right intervals, along about a week before Easter the hens will begin to lay parti-colored eggs that will make the fair stand up on a rainbow. All through Lent last year my hens laid a series of sand-colored eggs that just made my heart ache when I paid for them, and Easter morning they broke the market with a lot of ring-streaked and speckled fruit that made the rabbits tired. I'd show you some if you'd come around, but they are all gone now, and I can't remember where we got the sand. Beside, come to remember, the man said there was no more sand like that on the beach.

And pebbles. Pick them up on the beach and in the brooks. You have noticed how dim and dingy they look after you get them home. That is because they are dry. They'll look bright enough if you live in Pennsylvania. (Joke.) When you get home put the pebbles in vases (pronounced vawzez), and pour water over them; they will shine like gems of the first water, which is all the water they'll get. (Another joke.) These vases will be the sandest things you ever saw, or rather ever didn't see, to upset in the dark when you are feeling for a match. After they have been once upset they will begin to be useful. You can pet the neighbor's dog with them from the parlor or bedroom window without going out of doors to find a rock. You can get the girls to bring home pebbles enough to gravel a garden walk by due encouragement. Hint that the big round ones are the more effective for massing. You can fire them straighter.

And golden rod and leaves; autumn leaves; pressed field-flowers and dried grasses. You furnish books and baskets and boxes for pressing and preserving, and admire them as fast as the girls bring them in, with many notes of joyous delight. You can easily get home with a dry-goods box full of them. Then let them hang around in the walls a few days, and stand in vases (another kind of vase, but mispronounced the same way) a few days until the bulrushes and the golden rod have filled every carpet in the house so full of fluff and lint that the sweeper clogs, and then you can gather up the whole consignment and make the dog the nicest bed in the corner of the woodshed that a dog ever slept on.

And sea-weed, oh, don't forget to bring home about a cord of sea-weed with shells clinging to it. Hang a bunch of it up in the parlor. Then, after you have enjoyed a surreptitious cigar in that forbidden room, sprinkle a little water on the dried sea-weed that gives such a marine effect to the chimney corner, and in five minutes nobody will ever believe that you have been smoking in that room. They may darkly suspect that you murdered your landlord a couple of weeks ago and concealed his mutilated cadaver under the floor, but you can easily disprove that by producing the extremely live body of the landlord next rent day.

P. S.—I neglected to state, in the preface, and will hasten slowly to supply the omission here, that this advisory article should have been marked "Private for heads of families," and is not intended for the eyes of the good wife and your charming daughters. They will, therefore, pass over it without reading.—Robert J. Burdette, in Brooklyn Eagle.

—Tomatoes may be trimmed or the lower branches and made to grow somewhat in the shape of a tree. The main stalks of the plants become stocky and are better able to bear the weight of the fruit. By supporting the vines on posts or arms more air and sunlight will enter, thus ripening the fruit more perfectly.

## General Advertisements.

## HAWAIIAN HARDWARE CO., (LIMITED).

Opp. Spreckels' Bank, Fort Street, Honolulu.  
Importers and Dealers in General  
Hardware, Glassware, Crockery  
Genuine Haviland China, plain and decorated; Wedgwood Ware; Piano, Library and Stand Lamps,  
Chandeliers and Electoliers,  
Lamp Fixtures of all kinds; a complete assortment of Drills and Files;

## PLANTATION SUPPLIES OF EVERY DESCRIPTION

The "Gazelle" 3-wheeled Riding Plow and Equalizer. Bluebeard Rice Plow, Planters' Steel and Goose-necked Hoes.

OILS: Lard, Cylinder, Kerosene, Linseed.  
PAINTS, VARNISHES and BRUSHES, MANILA and SISAL ROPE, HANDLES OF ALL KINDS;  
HOSE: Rubber, Wire-bound of superior quality, and Steam.

Agate Iron Ware Silver Plated Ware, Table and Pocket Cutlery, Powder, Shot and Caps, The Celebrated "Club" Machine-loaded Cartridges.

## AGENTS FOR:

"New Process" Rope, "New Process" Twist Drills, Gate City Stone Filters, Neal's Carriage Paints, Hartman's Steel-wire Fence and Steel wire Mats, Wm. G. Fisher's Wrought Steel Ranges, Hart's Patent "Duplex" Die Stocks for Pipe and Bolt Threading.

100-ly

## MESSRS. KING BROS.

Invite the inspection of their Large Stock of SHEET PICTURES COMPRISING:

ETCHINGS, ENGRAVINGS, WATER COLORS, PASTELS, PHOTOGRAPHIES, ARTOTYPES, OLEOGRAPHS, CHROMOS, PHOTOGRAPHS, Etc., Etc.

ALSO, THEIR FINE STOCK OF

## Picture Mouldings

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## Official Directory.

## THE COURT.

His Majesty KALAKAUA, 6. November 16, 1836; elected February 12, 1874, and inaugurated February 13, 1874.

Her Majesty the Queen, 6. December 31, 1835.

Her Royal Highness the Princess LILIUOKALANI, Her Apparent, 6. September 2, 1838.

Her Royal Highness the Princess VICTORIA KAWEKIU KAIULANI LUNALILLO KALANINUIAHILAPALAPA, 6. October 6, 1875.

Her Royal Highness VIRGINIA KAPOLOKU POOMAIKELANI, sister to Queen KAPIOLANI, 6. Apr. 7, 1839.

His Highness Prince DAVID KAWANAKOHA, son of H. R. H. Princess KEKAULIKE, 6. February 19, 1868.

His Highness Prince JONAH KUHIO KALANIANAOLE, son of H. R. H. Princess KEKAULIKE, 6. March 28, 1870.

His Majesty's Chamberlain, Col. G. W. Macfarlane.

His Majesty's Vice Chamberlain, J. W. Robertson.

## THE CABINET.

His Ex. S. M. Damon, Finance.

His Ex. Jona. Austin, Foreign Affairs.

His Ex. L. A. Thurston, Interior.

His Ex. C. W. Ashford, Attorney-General.

## SUPREME COURT.

Hon. A. F. Judd, Chief Justice.

Hon. L. McCully, First Associate Justice.

Hon. R. F. Bickerton, Third Associate Justice.

Hon. S. B. Dole, Fourth Associate Justice.

Henry Smith, Chief Clerk.

Sitting in Honolulu—First Monday in January, April, July and October.

## POLICE COURT.

William Foster, Magistrate.

## CUSTOMS DEPARTMENT.

A. S. Cleghorn, Collector-General.

G. E. Boardman, Deputy-Collector.

Captain A. Fuller, Harbor-Master.

## GOVERNMENT OFFICIALS.

George. Ross, A. I. I. tor-General.

Department Foreign Affairs: Capt. H. W. Mist, Sec'y.

Department Interior: J. A. Hassinger, Chief Clerk.

Department Finance: F. S. Pratt, Registrar.

Department Attorney-General: A. P. Peterson, Deputy.

Prof. W. D. Alexander, Surveyor-General.

Jno. H. Soper, Marshal of the Kingdom.

C. L. Hopkins and Chas. Creighton, Deputy Marshals.

Thomas G. Thrum, Registrar of Conveyances.

W. E. Rowell, Superintendent Public Works.

S. G. Tucker, M. D., Medical Supt. Oahu Insane Asylum.

C. B. Wilson, Superintendent Water Works.

## POSTAL DEPARTMENT.

Postmaster-General, F. Wundenberg.

Assistant Postmaster-General, D. Manaku.

The Post Office is on Merchant street. Office hours—8 A.M. to 4 P.M., except Sundays. When mail steamers arrive after office hours, or on Sundays, mail are assorted as soon as delivered, and a general delivery made. Letters are not delivered in Honolulu by carriers, but must be inquired for at the delivery window of the Post Office.

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A. T. Atkinson, Inspector-General of Schools.

W. James Smith, Secretary.

## BOARD OF HEALTH.

J. B. Kimball, M. D., President.

George Trousseau, M. D., Port Physician.

Geo. C. Potter, Secretary.

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