EXTRA SESSION IN HIGH FAVOR

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too indefinitely prolonged at large expense, or that the bill enacted might not come up to public expectations, and in either event the public displeasure would be reflected in the next election.

But after all has been said for or against the proposition, we must bear in mind that the power to call an extra session was by the constitution vested solely in the governor, and it should be left to his good judgment. He will undoubtedly do what is best when the time comes. If an extra session is called, I think the republican majority should insist on its being just as brief and inexpensive as possible, and confined solely to the consideration of the report of the tax commission.

A. W. STOCKTON, Twenty-eighth District (rep.)—I am in favor of an extra session of the legislature.

I believe there are many members who have a right to expect an extra session, as much legislation which seemed to them of importance was defeated last winter owing to the session being shortened for the particular purpose of holding this extra session, and these members consented to and voted for such shortening with the distinct understanding that the governor would call an extra session, and, moreover, I understood that he promised his closest friends and advisers if there were an early adjournment he would do so.

But there is another reason of vastly more importance to the people of the state why there should be an extra session. A legislature convened for the special purpose of enacting a tax law should be able to give the people much better results than would be possible when that body is assembled in regular session, when many other conflicting interests will come up, particularly those involving corporations and individuals not at the present time bearing their just proportion of taxation.

As to the question of expense, I have no doubt that such tax laws can be passed as will produce an income far in excess of the present, and amounting to much more than the expense of this extra session.

And I believe that our very able and capable commission will not only have their report ready in ample time, but will have performed their duties in so thorough and efficient a manner that not much work will be required on the part of the legislature in order to give the people a good tax law.

ALLEN J. GREER, Third District (rep.)—I think it would be the wisest thing for the legislature to meet on the call of the governor and take up and pass the tax code. There is a good deal better show to pass it, with less trouble to the state, through the present senate and house, than later, with a new body of men in both houses. We have an excellent commission, and I think the code which they have prepared will likely be adopted without changes—or, at least, many such.

JOSEPH UNDERLEAK, Fourth District (rep.)—Much depends upon the work of the tax commission. If the commission reports bills which substantially cover the whole subject, and which will, if enacted, equalize the burden of taxation, it would certainly be the wisest course to consider the subject in extra session.

It is the general impression that, since the so-called gross earnings bill was passed, the principal need of an extra session is removed. But those who have studied the subject know there are many classes of corporate property which are paying a much smaller proportion of taxes than are the railroads, and these certainly ought to pay their just proportion.

Should the tax commission's bills be considered at a regular session, the legislation will drag through the entire term, and, being intermixed with other legislation, will come out—if it comes out at all—with so many amendments as to be of little if any value.

If the tax commission's report covers the ground properly, it is my judgment that it would be best to call an extra session, at which no other legislation should be considered, unless it be something urgent. Thus a better opportunity will be given to pass the bills without amendments intended to destroy their efficiency.

L. H. SCHELLBACH, Seventeenth District (rep.)—I am not particular. The real benefit to be derived from the revision has been exaggerated. No matter what the law is, intangible property will always be intangible property, and the taxes assessed on that account will be then, as now, a tax upon a man's conscience.

But inasmuch as the present commission was created by the present legislature, it would seem appropriate to have a short session to dispose of the report as unfinished business.

M. R. EVERETT, Twenty-seventh District (dem.)—If the revision of the tax laws will accomplish all that has been claimed by advocates of the bill favoring the commission, we should certainly have an opportunity, at the earliest possible moment, to pass upon the recommendations to be made by the commission, and to enact laws to give the recommendations force and give the people the benefit of the labors of the commission. The people want the tax laws revised, and the earlier it is done the better it will please them. I should favor an extra session.

SAMUEL LORD, Seventh District (rep.)—I favor an extra session.

S. SWENINGSEN, Sixth District (Rep.)—The legislature adjourned last winter with the distinct understanding that if the bill providing for the appointment of a tax commission should pass, then an extra session should be called to act on the commission's report, providing said commission made its report by February, 1902. For this purpose I favor an extra session within the time limit.

C. C. McCARTHY, Fifty-second District (Rep.)—My answer to the question, "Do you favor an extra session to receive and act upon the report of the tax commission?" is, yes. My reason for such position is "to receive and act upon the report of the tax commission."

Your request to "please state your reasons for your position" seems to imply that there are reasons to be urged in favor of a special session or against a special session that were not considered last winter when the question was under discussion in the legislature. I know of no reasons either for or against the special session that were not considered then, and after such consideration the legislature by an overwhelming majority put itself upon record in favor of a special session. Here are some of the reasons advanced now against a special session:

First—That the people should have sufficient time to study, investigate and digest the report of the tax commission, and that a special session does not give them such time.

Second—A special session will cost the state from $50,000 to $100,000.

Third—From the standpoint of party politics a special session "is fraught with danger."

Each one of those reasons was considered and discussed last winter and after such consideration and discussion the republicans of the legislature were almost unanimous in favor of such session. Not only that, but throughout the state the sentiment of the people seemed to be in favor of such session.

I believe a revision of the tax laws, in fact a new tax code altogether, to be absolutely necessary.

I believe we have an able, competent and qualified tax commission now at work preparing such revision or code.

I believe the present legislature owes it to itself and to the state to complete the work it commenced by enacting a good, equitable, just and efficient tax law. I don't believe in shirking nor evading any duty or responsibility.

C. J. LARSON, Twenty-first District (Rep.)—I think an extra session would be a benefit to the state.

JOHN J. RYDER, Sixty-second District, (Rep.)—Yes, I favor the extra session. In the caucus to decide the matter I was one of a very small minority who opposed it. We were beaten so decisively at all points and the large majority were so earnestly in favor of the plan that they should have opportunity to vindicate their judgment. Then, too, as Governor Van Sant pledged himself to call an extra session, provided the regular one was shortened, good faith and good politics both urge consideration of and action on the report of the tax commission, apart from the many entangling measures that usually occupy the time of a regular session.

A very good friend of the governor has told me with seeming confidence that there will be no extra session; but he may have been only guessing. Still, he has guessed right nearly always, so far.

E. K. ROVERUD, First District (Rep.)—The legislature which made it possible for the governor to appoint a tax commission would, if convened, be in duty bound to act on the report of the commission. A new legislature might, with some degree of justification, say that the tax commission and its report are the offspring of other men and that they are not bound to care for them. Knowing that our tax laws have been amended and amended until portions of them are very ambiguous, and believing that some of the provisions should be radically changed and that new sections covering new property should be added to our tax laws, I am in favor of an extra session of the legislature in February, 1902, for the purpose of considering the report of the commission.

LOWELL E. JEPSON, Forty-fourth District (Rep.)—First, when we shortened our last session we pledged to the people of Minnesota that an extra session would follow to consider the report of the tax commission.

Second—I believe that the tax laws of our state as they now exist result in most unequal taxation.

Third—I believe that the conditions fully justified the creation and attendant expense of a tax commission.

Fourth—I believe that, in the interests of the people and economy, the report of this commission, which will be ready for submission on or before Feb. 2, 1902, should be promptly received and perfected and acted upon by our legislative body and put into operation at the earliest date.

S. A. STOCKWELL, Forty-second District (Dem.)—I am very much in favor of an extra session of the legislature, for the consideration of the report of the tax commission, provided, of course, their report is ready by the 1st of February. My reasons for my position are:

First—I believe we have a very able, conscientious and painstaking commission. From what I know of the work they are doing I think their report will be worthy of the most careful consideration and, in my judgment, this can best be done at an extra session and by a legislature that has had experience in legislation. In all probability, as is usual, the next regular session of the legislature will contain a majority of men who have had no legislative experience. It usually takes a member the best half of a session to learn the routine of the business. The character of the work done by the last legislature would seem to indicate that they would take up the report of the tax commission and do it justice.

Second—The most important function of the state is that of taxation. Crooked taxation has blotted whole nations off the map. A just system of taxation will develop a country and add greatly to its welfare, as witness New Zealand and New South Wales. In order to get Minnesota headed in the right direction, certain amendments to our constitution must be passed, and it is important that we get them before the people at the earliest possible moment. If the report of the commission is what I believe it will be and our present legislature will take up the report and give it careful consideration the expense of an extra session is a mere bagatelle compared with the good that will finally come from it.

Third—The educational value of an extra session called for the purpose of considering the all-important subject of taxation will be worth all it costs, even if no material change were made in our present laws. The generality of people know but little of the subject of taxation, and the discussion that would naturally follow an extra session called for the purpose of considering the subject would be invaluable. Of course, I understand that we shall never have an absolutely just system of taxation until we have the single tax, but there are many things that can be done to help matters, provided we go in the right direction.

M. J. DALY, Fifty-ninth District (Dem.-pop.)—I favor an extra session of the legislature to act upon the report of the tax commission if said report is made on the 1st of February, 1902, for the following reasons:

First—The subject of taxation is the most intricate and important subject in these days that can come before the legislature for adjustment.

Second—This legislature has gone further than any of its predecessors for many years in this state, as is shown by the passage of the gross earnings, express company and inheritance tax measures.

Third—Better results can be obtained at a special session, where the subject of taxation alone is considered.

Fourth—The expense of an extra session is not to be compared with the benefits to the taxpayer of a just and equitable system of taxation, which will as far as possible compel each individual and industry to bear his or its proportionate share of the expense of good government.

J. T. M'GOWAN, Thirty-eighth District (dem.)—I certainly favor an extra session of the legislature this winter, although it will inconvenience me very much, as I intend going to California for my health and will have to return if an extra session be called. There is no doubt but the tax commission will report some more equitable system of taxation, along with some proposed amendments to the constitution, which will need to be acted upon at an extra session, in order that they may be voted upon at the next election. I think it would be well if the tax commission would look into the investigation made by the Colorado commission as to the tax on land values in the Australian colonies. I see from the report of their investigation (if it be true) that they favor such a system very much, and I believe, after all, that is the only just system of taxation. I say most emphatically that, if it was necessary to appoint a tax commission last winter to revise the tax laws, it is certainly wise and economical to call an extra session to make their report a law as soon as possible.

JOHN A. JOHNSON, Twentieth District (dem.)—Yes, I favor an extra session, provided, however, that the report of the tax commission shall be unincumbered by the introduction of other business. The present legislature would be free to act impartially upon the report. The next legislature would not be as free as this because local interests would have to be protected and those in charge of such interests might of necessity be compelled to subordinate the larger and more important matter of the tax report to the minor one of local interest. I believe that the report would receive consideration at a special session which it could not possibly get at a regular session, and God knows that it needs the fairest possible treatment.

JOHN H. IVES, Thirty-fifth District (dem.)—I favor an extra session unless I misapprehend the situation. During the last session of the legislature, after the construction of the tax commission, there seemed to be a universal sentiment that the best interests of the state demanded an extra session to act upon its report. Spurred by that sentiment and to minimize as much as possible the expense of an extra session, the legislature expedited its business and adjourned twelve or thirteen days short of the allotted time, and, in addition to that, substantially cleared up its general orders and calendar, a circumstance never before transpiring within my observation.

If the necessity of an extra session is now obviated, it is undoubtedly due to events transpiring since the legislative session. I am not sufficiently in touch with current events to know whether such events have transpired.

WM. GAUSEWITZ, Eighth District (dem.)—I favor an extra session, though personally it will be a great inconvenience to me to attend. We have needed reform in our tax laws for a long time, and for one reason and another it has been put off. Last winter we created the tax commission, and agreed to do something this coming winter. People expect it, and this legislature cannot shirk its responsibility.

EDWARD E. SMITH, Forty-third District (rep.)—I favor an extra session, for the reason that it will afford the legislature a better opportunity to examine the revision of the tax laws to be submitted by the tax commission, than at a regular session, where so many other matters are necessarily considered.

Opposed.

E. B. HAWKINS, Forty-ninth District, (rep.)—I am not in favor of an extra session to consider and act upon the report of the tax commission for several reasons. I do not think we will have sufficient time to properly consider the report before the meeting of such session and I do not think that the legislature can properly consider the matter in any time so short as that between the report of the commission and the termination of the proposed extra session. On so important a matter I think it would be far wiser for the people of the state to have the eight or ten months between the proposed extra session and the regular session of 1903 to consider the matter and instruct their representatives as to their wishes as to some of the very important changes in tax matters which will undoubtedly come up in this proposed change. I think it is far more important that the enactment of this law be postponed ten months rather than hastily acted upon and perhaps some very unwise legislation passed.

E. L. HOSPES, Thirty-first District, (rep.)—I am not in favor of an extra session. In my estimation an extra session of the legislature in 1902 for the purpose of acting on the report of the tax commission would be unwise. It would tend to unduly hasten legislative action on this important subject. The matter is of such vast importance that the commission should be given ample time, and probably more time than is allotted it to prepare its report. The public should have time to discuss, digest and understand the import of the report of the commission. Considering everything, my judgment is that the object would be best served if action on it would be left to the next regular elected legislature and it might be well to elect a legislature on the issue of the revised tax code contemplated by the report of the commission.

P. FITZPATRICK, Second District (dem.)—I supposed it was definitely settled last winter than an extra session would be called. If it is still an open question, my opinion is that an extra session is not desirable.

If the tax commission completes its labors and makes its report (including a comprehensive proposed tax code and bills providing for constitutional amendments) to the governor by the first day of February, 1902, as the law requires, it will do well. From that time until the regular session of 1903 is a short enough period for the people and the lawmakers to study and digest the proposed bill or bills. It seems to me that if an extra session is called it will be necessary to continue it for a much longer term than ten or fifteen days, if the legislature is to act intelligently upon such important and, necessarily, voluminous bills.

Conditional.

JULIUS A. COLLER, Twenty-sixth District (dem.)—It will depend largely upon the report of the tax commission. If the commission recommends changes in the present tax laws which would require an amendment to the constitution, we ought to have an extra session so as to bring the proposition before the people at the November, 1902, election. If no amendment to the constitution is proposed, or required to carry out the recommendations of the commission, it is for the best interest and welfare of the state to let the legislators stay at home and attend to their own private business.

Non-Committal.

VAL BATZ, Fifty-fourth District (dem.)—The last legislature adjourned previous to the date of a full session with the understanding that the governor call an extra session in Feb. 1902, providing the report of the tax commission will be completed. I cannot see how the individual opinion of members of the legislature, expressed in the public press, will affect the situation. The governor must exercise his good judgment in this matter, and if he should ask some of the members for their opinion, I presume it would be cherfully given.

HOUSE MEMBERS

In Favor.

M. J. DOWLING, Speaker, Twenty-second District (Rep.)—I favor an extra session because the present membership of the senate and house of representatives is willing and able to give the people of Minnesota a tax code that will more nearly equalize the burden of taxation. Add to this condition the fact that the extra session will be held only a few months previous to the primary election and you have convincing reasons why the task of revising our tax laws can be safely entrusted to the present legislature.

The governor appointed three capable and energetic men on the tax commission. Their report will be made on time. It will be the result of patient and painstaking effort that will guide the judgment of the legislators. If changes requiring a constitutional amendment are necessary an extra session will hasten relief nearly, if not quite, three years.

The regular session was shortened with an understanding that there would be an extra session. We might wait in vain for the people to formulate a scheme of tax reform, but a legislative body can deliberate, debate and create a plan of taxation that will either meet with the approval or disapproval of the people and herein lies the present opportunity for the republican party of Minnesota. In my judgment the republican legislature can and will enact a system of taxation that, together with the excellent record of the present state officers and the legislature, will will insure an overwhelming majority for the entire republican ticket next year.

If any other reasons are wanted it is only necessary to mingle with the people of small means and listen to their criticisms of our present method of raising revenue by taxation. The farmer is taxed for everything and even more than he possesses, while many large interests escape a fair share of the burden. The small merchants in the villages of the state are heavily taxed, while the individual owner of cash loans his surplus in the name of an eastern relative and fails to pay any taxes at all. The owner of nonproductive property is compelled to pay as much as the owner of very productive property of the same apparent value.

Why not tax farms like they do in Manitoba? There improvements and personal property are exempt. This offers inducements to the farmer who actually farms and causes the speculator to "let go" his grip on lands wanted for agricultural purposes. From personal observation and investigation I know the Manitoba plan is popular with the farmer who farms.

Another thing that I like in the Manitoba plan is the manner of taxing merchants. Merchants are not assessed by guess or on a "run down" stock. They are assessed according to the square feet of floor space occupied by them. Here is another. Suppose John Smith and Sam Jones own two lots of equal value and on these lots are buildings of equal value. The Manitoba plan is to tax the lots just the same and tax the buildings thereon according to rent paid by the tenant. No rent, no tax. I am aware of the fact that single taxers will claim this as their plan but a careful study of the tax scheme of our neighbors on the north will convince anyone that it is not the practice of Henry George's theory so much as the result of well matured plans to wean the Yankee from his consuming patriotism and get him to settle in Canada by offering him inducements that will appeal to his selfishness.

I have mentioned these for the sole purpose of calling atention to what might be done. Let us have an extra session and do all we can. The expense of the session would be as nothing if we succeed in perfecting the tax laws. If we do not succeed we deserve the disapproval of our constituents.

CARL L. WALLACE, Forty-third District, (rep.)—I most assuredly do favor an extra session. As to my reasons for so doing, I consider this matter of sufficient importance to the people of Minnesota to warrant its being taken up at the earliest time possible, also I believe that the report can be considered in a better manner at a session where there is no other work in the way than it can to come up at a regular session of the legislature.

J. H. BURNS, Fifth District (rep.)—I am in favor of an extra session of the legislature. I believe that a majority of the voters of the state demand that the legislature be called together in extra session to revise the tax laws of the state. At the beginning of the last session of the legislature it was admitted by all members that the most important measure to come before the house would be a law revising the tax laws of the state; many had prepared bills to remedy some particular defect in the laws, but most of the members refrained from introducing them for the reason that one of the first bills introduced was a bill providing for a tax commission and the duties of that commission are to provide a tax code for the legislature of Minnesota and to complete its work before Feb. 2, 1902. The law provided that "such code shall include a complete system for the just and equitable taxation of all properties, both tangible and intangible," so when this bill was approved Feb 26, by common consent, all legislation pertaining to the tax laws was dropped. The governor of the state had pledged himself to numerous members of the senate and house to call an extra session of the legislature in 1902 to act upon the report of the tax commission, providing the session of 1901 would adjourn earlier than the date prescribed by law. Three able, honest and conscientious men have been enlisted by the state to prepare a tax code which, when enacted into law, is expected to relieve many from the burden of unjust taxation and to place a part of the load upon the shoulders of those who have long escaped it by reason of defects in the laws.

I am in favor of an extra session because I believe the state will gain many thousands of dollars by its action. I am in favor of an extra session because I believe the responsibility should rest with the legislature which created the commission, and that the people should hold them to account for the passage of just and equitable laws on matters of taxation. I am in favor of an extra session because the law directs the commission to prepare a bill or bills for any constitutional amendments they may deem necessary and unless an extra session is called these amendments cannot be voted upon by the people until the general election of 1905, which means a delay of two years.

FRED SANDER, Twenty-first District (rep.)—I am heartily in favor of an extra session, providing the tax commission is ready to report. It is generally said that our taxation is faulty and imperfect, and so, if it could be replaced by something better, the sooner it is done the better it will be for everybody that is therewith concerned.

THOMAS A. BURY, Fifty-first District (rep.)—I agreed to the action taken by the legislature in this regard while in session. At this time I see no reason to recede from my original position.

H. C. GRASS, Fifteenth District (rep.)—I am in favor of an extra session. Our tax laws are in such bad condition that the sooner they are acted upon by the legislature the better.

W. A. HINTON, Thirteenth District (rep.)—Yes, I am infavor of an extra session to act upon the report of the tax commission. Some of my reasons are:

Our tax laws were considered faulty enough to make the appointment of a tax commission advisable.

Now, if this be true, would it not be better and cheaper for the state to call an extra session to act upon the report of the tax commission and submit the question to the people the coming election than to call one and delay the matter for two years longer?

If our tax laws are not right (and it must have been so considered or the appointment of a tax commission was unnecessary), the sooner the question is acted upon after the report of the tax commissoin the better for the state.

HENRY LEE, Forty-fifth District (Rep.)—After ten years' experience as county treasurer of this county I must say that the tax laws cannot be amended any too soon.

As a matter of fact, our present tax laws are altogether too slack. I know of my personal knowledge that persons have allowed their taxes to run in order that they might bid them in at the forfeited sale at 50 cents on the dollar.

I do not think, however, that this should be considered with politics, as it affects all classes and parties alike. While I would not be in favor of a protracted session, I say by all means that if the commission is ready to submit their report, the sooner we get this matter before the people the better, and if there are no other important matters I think you can depend on the legislature getting through with this matter in a short time; probably in fifteen or twenty days, and I think it will be money well spent.

GEORGE W. ARMSTRONG, Forty-fourth District (Rep.)—An extra session of the legislature of very brief duration, to "receive and act upon the report of the tax commission," would in all probability be of considerable value to the state. No one disputes the fact that the tax laws are in the most urgent need of revision and codification. Such work cannot be done too quickly for the interest of the state of Minnesota.

The increased revenue derived from the legitimate taxation of certain large interests which have hitherto borne only a small proportion of the public burden would, I believe, more than pay the cost incident to an extra session. And then the legislature which created the commission would naturally take more pride in its work and would no doubt be more inclined to act favorably upon its recommendations than a succeeding legislature. The personnel of the commission is in itself a guarantee that its report will be a clear, comprehensive codification and revision of our present involved, cumbersome and conflicting laws on the subject of taxation.

N. K. HUNT, Forty-fifth District, (rep.)—I do favor an extra session as it was understood when that resolution was passed there should be one, and many bills were not presented which would have been had it not been understood there would be one called. I was not in favor of the resolution at the time, and now think we should not have asked the governor to call one in the resolution.

WILLIAM P. ROBERTS, Fortieth District, (rep.)—I favor a special session next winter, and, when convened, shall favor confining its work to the consideration of our tax laws. Whatever is to be done upon taxation matters should be speedily done, and will be better done absolutely divorced from the manifold matters and often conflicting interests which crowd our calendars at regular sessions. This crowding is liable to be worse at the next regular session than usual, for the report of the commission for codification of the statutes will then await legislative consideration. If, as I hope, the report of the tax commission can be ready a month before we are called together, it ought to be disposed of and the legislature adjourned in a week. Good politics, in my judgment, demands a special session, and a reformation of our tax laws.

THOMAS TORSON, Thirteenth District, (rep.)—I am in favor of an extra session because that was the understanding before we passed the Laybourn bill and also when we cut the last session short, and further, because there were many of the members that voted against certain measures because they thought the tax commission would take up the matter and we could act more intelligently after the tax commission had made their recommendation. But I understand the grain interests and some more of the corporations are against an extra session, but on the other hand, I think the common people generally are in favor of more equal taxation, and I think we ought to take the responsibility and have an extra session.

J. A. ARMSTRONG, Twelfth District, (rep.)—The tax commission was appointed for revising the tax code and to report same by Feb. 1st, 1902, so that the extra session to be called could legalize the act and make it operative for the assessments of 1902. If anything is to be gained, and I think there is to make taxation more equal, I am in favor of the extra session to perfect the plan advised by our governor.

W. W. DUNN, Thirty-third District, (rep.)—I favor the extra session because new tax laws are needed, and a bill to accomplish this end is of such importance it should be the only matter considered when before the legislature.

P. C. DEMING, Thirty-ninth District (Rep.)—I am in favor of the extra session. Our tax laws are complicated and conflicting—a constant temptation to attack and litigation. This was so apparent to the present legislature that only eight members out 282 voted against the appointment of a commission to revise them.

Under our present laws it is claimed that inequitable burdens are imposed on a large number of persons least able to bear them. If so, the state should apply the remedy without an unnecessary year's delay. The action of the legislature in abridging the last session, and the governor's request that it do so, constitutes a pledge from both these branches of government to the people that an extra session will be held to consider the tax laws; and any person who should feel aggrieved at the failure of the legislature to so convene, would have a right to protest that a solemn pledge to the people had been broken.

J. C. SWEET, Thirty-ninth District (Rep.)—I most emphatically favor an extra session in February, 1902, for the reasons which actuated the governor and the members to agree to hold one. Nothing has arisen to warrant a change. The "movement" not to hold the extra session comes from sources not calculated to inspire any enthusiastic support on my part.

A. H. WILCOX, Sixtieth District (Rep.)—I favor the extra session.

JAMES A. PETERSON, Forty-second District (Rep.)—I favor an extra session. The enacting of a tax code is the most important, as well as the most difficult, work that belongs to a state legislature. It would be hard to enact a satisfactory one at a regular session. A large number of the members would be interested in other bills to such an extent that the tax code would suffer, and, instead of being an expression of the best efforts of both houses, would be a compromise and a patched up piece of legislation. If the legislature is convened to consider only the tax code we will get much better results.

At the next regular session the report of the commission to revise the statutes will have to be considered and it would seem that this is all that body ought to be called on to do in addition to its regular work.

S. D. PETERSON, Nineteenth District (rep.)—Should the report of the tax commission be such that it will seem important to the people of the state to have legislative action in order to better the present conditions, I am in favor of an extra session. Besides, other important interests to the people of our state may be acted upon at such a session.

A. AANENSON Sixty-first District (rep.)—If the report of the tax commission is an improvement on our present tax laws, it would be advisable to enact the same into law as soon as possible. And it was, to a certain extent, an understanding last winter to call an extra session, so I think the people look for a reform of the tax laws.

GUNVOLD JOHNSRUD, Ninth District (rep.)—I am in favor of an extra session next winter, for the following reasons:

First—The state will have the operation of the new tax law one year sooner than by postponing action until the regular session in 1903, and I have the utmost faith in the tax commission that they will formulate a law that will be a great improvement on our present system of valuation and taxation.

Second—The legislature of 1901 adjourned twelve days before the time provided by law, with the understanding that an extra session would be called in February, 1902.

J. T. ALLEY, Forty-sixth District (rep.)—I am in favor of the extra session provided the report of the tax commission is submitted in time. The revision of the tax laws of the state is a matter of very great importance, and if this work goes over to the session of 1903 I doubt if the report of the commission would receive the consideration it ought to have, on account of the rush of other business.

It would, I fear, have only a hasty consideration, and injudicious and poorly considered amendments would be permitted to creep in and the work as a whole would not, or might not, be well done. I am of the opinion, therefore, that an extra session should be called, but that no business other than the revision of the tax laws should be taken up. However, considering the expense of an extra session, I must admit that I am not very decidedly in favor of one. I simply think it would, perhaps, pay, and if it was a matter to be voted on, I would vote for it.

L. H. JOHNSON, Forty-third District (rep.)—I am in favor of a special session, provided we can meet, do our business in two weeks and adjourn. But I am certainly against holding a protracted session at a large expense to the state, as I believe all matters aside from the tax question should be left until the regular session in 1903.

P. A. GANDRUD, Fifty-fifth District (rep.)—I favor an extra session, for the reason that I believe tax laws would be enacted which would prove popular with the largest number of our people, and do credit to the dominant party in the state. I feel confident of a republican victory in the next election, but the fruit of the acts of an extra session would, I think, make victory even more a certainty.

WERNER HEMSTEAD, Forty-eighth District (dem.)—I am in favor of an extra session. I do not understand that either the desirability or necessity for it is in any way a party measure. I believe that a tax revision is a certain necessity, and if the commission has anything of importance to communicate, the sooner the people of the state are advised of it the better it will be. An extra session will be the proper dissemination of the report and will pave the way to more intelligent action.

HERMAN HILLMOND, Fifty-seventh District (Dem.-Pop.)—I am in favor of an extra sesssion of the legislature, because the tax commission was created for that purpose. Our tax laws are surely unjust and I think it would be for the best interest of the people of the state of Minnesota to trust the revising of the tax laws to the present legislature, rather than to have the commission report to a new elected legislature.

M. J. FEENEY, Twenty-seventh District (Dem.)—I have never entertained any other idea since the legislature adjourned but that the governor would call an extra session, as that was the understanding when the last session was cut short, to have an extra session to act on the tax commission's report. I think the quicker action is taken on on their report the better for the common people. I know that those tax dodgers wish they would never report as the laws as they now stand are in their favor, and to put off action for two years more would be in their favor. I am certain our governor is a man of his word and will call an extra session.

J. E. OPPEGAARD, Sixty-second District (Pop.)—I am at present in favor of an extra session, and one of my principal reasons for same is my hope of getting another chance to try and rectify present inequitable laws which permit certain cities in the state (among whom is the city of Crookston, in my district) to receive the penalty and interest on their delinquent taxes, which privilege towns and municipalities in general throughout the state do not enjoy. If this injustice could be remedied (which it, of course, can if a majority favors it) at the extra session, it would be of far more benefit to my constituency than many times their share of the additional cost of an extra session.

PHILLIP MARTIN Thirty-fifth District (dem.)—I favor the extra session of the legislature for the reason given by the advocates of the creation of that commission. If the cost and expense of said commission was needful, it is more imperative that the members of the legislature should pass upon its work. The house resolution requesting the governor to call the extra session and cut the last regular session ten days short stands as a matter of record. Assuming that the majority knew what the people of the state wanted them to do, we are in duty bound to carry out the wishes of the citizens, regardless of political fear or favors.

JOSEPH A. JACKSON, Thirty-third District (rep.)—I do most earnestly favor an extra session to receive and act upon the report of the tax commission, and for the following reasons:

First—I consider the revision of the tax laws of sufficient importance to warrant an extra session. The question of expense to the state should not be considered. No delay should be permitted in considering the report of the tax commission. It will not cause any great expense to the state, inasmuch as the last session was adjourned twelve days before the regular time expired.

Second—The bill creating the tax commission was passed with the understanding that there would be an early adjournment and an extra session.

Third—I cannot see how the governor can find any valid excuse for refusing to call an extra session. It was publicly stated, on the floor of the house and in the senate, by different members, on the authority of the governor, that if the legislature adjourned before the ninety days would expire he would call an extra session to consider the report of the tax commission, and we were urged to accept the governor's suggestion to adjourn early. In good faith, the governor cannot now refuse to call an extra session. I have not yet seen any valid reasons advanced why the extra session should not be called.

Fourth—My main reason for favoring an extra session is, however, the great importance of revising the tax laws. With a better system of taxation and intelligent tax laws, the state will greatly increase its revenues. The expense will be a good and wise investment.

Fifth—The tax commission's report will receive a more careful consideration at an extra session than it could receive at a regular session. The fact that it will be the only bill considered will sufficiently demonstrate this statement.

GUNERUS PETERSON, Twenty-second District (rep.)—Personally I am not interested, and would not like to put the state to an outlay unless it should be in great need, but on the other hand, I think our tax laws should be taken up and passed on as soon as the tax commission is ready to report.

CHARLES W. STITES, Seventeenth District (rep.)—Yes, I favor an extra session to receive and act upon the report of the tax commission.

The late regular session provided for the appointment of the tax commission and was shortened for the avowed purpose that the commission might revise the tax laws of the state, report at the time stated and the legislature be called in extra session that the report might be taken up and needed reforms in the tax laws of the state made a year in advance of the time possible by the regular session next following and the state be a year ahead in reaping the benefits.

The governor stated plainly at that time, and has as plainly said not long since, that he would call the legislature in extra session for the purpose of acting on the report of the commission. If the revision of the tax laws was of importance enough to provide for the appointment of the commission and the requiring the commission to report at the time named, it is of importance enough for the calling of an extra session, that the people may have the benefit of the revision a year sooner than might be had in the regular way.

GEORGE R. WILDER, Eleventh District (rep.)—I am in favor of an extra session to act upon the report of the tax commission for the reason that last winter's term was cut short for that purpose. I also feel that it is a duty that the legislature of 1901 owes the people of Minnesota—the proper adjustment of our tax laws.

Opposed.

J. L. DOBBIN, Forty-first District (rep.)—First—From the character of your question, I assume that you believe the governor has the power to call an extra session for the sole purpose of receiving and acting upon the report of the tax commission. I do not so understand the law. Where will the governor get the power to call a session solely for this purpose? Not from the constitution, nor from the statute. He may convene the legislature, but he cannot limit its action.

Should the legislature convene in extra session, it can, in my opinion, remain in session ninety legislative days and act upon any legislation that may come before it. If this is true, who can foretell the length of such session, the expense thereof or the effect upon the party responsible for calling it?

Second—In my judgment, there is no necessity for an extra session. I do not wish to be understood as undervaluing the services of the commission, and I believe that their report will contain many valuable suggestions. Yet I also realize that, under the present tax laws, we have for many years collected the public revenues much more satisfactorily than they are collected in most states of the union. These laws are not so crude as to affect the welfare of this state if action upon the report is deferred for a single year. The time intervening between the making of the report and the time of acting thereon, will be well spent in its study. The difficulty with most of our legislation now results from our method of "railroading" bills through without the consideration they deserve. Hence the necessity for amending nearly every law at a future session. The most important measure—the gross earnings tax bill—after being placed in the hands of the commission, was recalled and disposed of so far as the legislature had the power to dispose of it. Had this bill been under consideration by the commission, I could see the necessity of the legislature passing upon it, that it might be submitted to the people, as the constitution requires, at the next election. But no such emergency now exists.

Third—I am opposed to an extra session because of the cost it would entail. Notwithstanding the cost has been figured by The Journal to the minimum, every one knows who has served in the legislature that the cost, in all probability, will be very little less than that of a regular session. I am aware that it is possible for the republican majority in both houses, by caucus, to decide to take up no other business but the report of the tax commission. But would the majority do this? It will be remembered that on the last night of the last session, in the house, a number of very important bills were on the calendar for passage. A heated argument arose over a trifling matter. The leader on one side of the discussion moved an adjournment and it carried. Fully three hours of good working time were thus cut off, and many members with important bills were sorely aggrieved. I believe every such member will decline to enter a caucus limiting the business to be done, and will, at the first opportunity, reintroduce his bill. Other members will demand the same rights and introduce new bills which they deem important. This will require a force of clerks and other employes as large as at a general session, and the expense will be correspondingly great.

Personally, I would be pleased to meet the members of the legislature in session and renew the friendships I formed last winter, but my pleasure is a secondary consideration where the welfare of the state is concerned.

GEORGE R. LAYBOURN Fifty-first District (rep.)—I am opposed to the extra session. My reasons have already been stated in the columns of The Journal.

Conditional.

J. F. JACOBSON Eighteenth District (rep.)—Do I favor an extra session? That depends upon the character of the report of the tax commission. If the report should only be a revision of our tax laws, I am opposed to an extra session, but if, as I hope, the report of the tax commission shall reach out and tax on a fair basis the large amount of taxable interests that are now practically escaping taxation. I am heartily in favor of an extra session. The people will not grumble at the expense of an extra session if they get results.

L. C. STEVENSON, Forty-first District (rep.)—Not unless something of very great importance should be recommended by the tax commission which should be acted upon at once, for I think it would be an unnecessary expense to the state.

E. A. WHITFORD, Thirtieth District (rep.)—I would not favor an extra session unless the report of the tax commission shows urgent necessity of action before the next regular session, and for the purpose of placing their work in hands of committee on revision of statutes.

Non-Committal.

GEORGE F. UMLAND, Thirty-seventh District (dem.)—Democrats don't count. Ask the republicans.

WANT ADS ON PAGES 10 and 11

REAL ESTATE TRANSFERS

Charles W. Aldrich and wife to Jessie M. Simmons, lot 8, block 7, Calhoun Park	$600
Kate M. Austin to Duncan M. Price, lot 3, block 9, Menage's supplement	450
D. C. Bell Investment company to Winthrop M. Swift, lots 12, 13 and 14, block 20, Remington's second addition	1,000
D. C. Bell Investment company to Gustav Meeby, lot 19, block 3, Lincoln street supplement	915
George L. Boughton et al. (executors to trustees of Western Real estate trust), part lots 1 and 2, block 51, town of Minneapolis	19,000
Della F. Curtis and husband to Harry M. Wells, in block 1, amendment to Calhoun Park	675
Della F. Curtis and husband to Ward R. Ford, part lots 3 and 4, block 1, amendment to Calhoun Park	675
Flora V. Doty and husband to Louise E. Cravath, lot 3, Woodford subdivision	1,100
Edinburgh North American Investment company to Adam Hannah, in section 34, town 120, range 23	2,100
Hettie A. Hardesty and husband to Annie Erickson, lots 13 and 14, block 4, Camden Park addition	300
Helen V. Deming to Clarence A. Judd, part lots 25 and 26, block 19, Menage's supplement	1,000
Ellen A. Paine et al. to Ellen A. Paine, lot 3, block 2, A. C. Loring's addition, etc.	7,673
Ellen A. Paine, Sr., et al., to Cordelia A. Paine, lot 8, block 5, South Side addition, etc.	11,672
Asa Paine et al. to Ellen Adele Paine, Sr., part lots 1 and 2, block 23, town of Minneapolis, etc.	33,489
Louisa Lathrop to Josephine S. Holman, lot 4, block 2, Baker's second addition	1,200
William G. Iverson and wife to Caroline E. Magee, part lot 19, block 2, South Side addition	350
D. M. Osborne & Co. to William G. Iverson, part lot 19, block 2, South Side addition	400
Virginia Gibson (executrix) to William P. Devereux, in section 18, town 117, range 22	1,080
Adolph Hamisch and wife to Johanna Schibert, lot 2, Hamisch's third addition	200
Samuel D. Hopper to A. L. Holland, in section 11, town 118, range 21	100
F. H. Peterson (trustee) to William J. Vonder Weyer and John Lohman, lot 4, block 23, Gale's subdivision	700
H. W. Richards and wife to William L. Savage, lots 13, 14 and 15, block 1, etc., Cedar Avenue addition	1,000
Lomira Robinson to Barbara Mettson, part lot 1, block 3, Atwater's addition	660
Otto Luserke and wife to Charles L. Sargent, lot 8, block 8, townsite of Langdon Park	300
Urial Thomas and wife to George W. Sublette, part lot 5, block 5, George Galpin's addition	2,000
Farmers' and Mechanics' Savings bank to Martha Francis, north half lot 22, block 2, Stillman's addition	2,100
Thirteen minor deeds	386
Total, 39 deeds	$91,125

Building Permits.

Mrs. George E. Appleby, 4042 Lake Harriet boulevard, dwelling	$2,500
William Leary, 2009-11 Columbus avenue, flats	5,000

Births.

Mrs. John F. Henry, 2909 Garfield av.	boy
Mrs. John Swanson, 2914 4th st N.	girl
Mrs. George McDavitt, 1401 21st av N.	boy
Mrs. Leigh S. Furleigh, 5218 Belmont av twins	boy and girl
Mrs. Morris Rosenthal, 259 7th av N.	boy
Mrs. George Jensen, Crystal Lake road	girl
Mrs. Aleck C. E. Nelson, 824 Plymouth av.	boy
Mrs. John Lofgren, 3325 3d st N.	boy
Mrs. A. Carlson, 3645 Washington av N.	boy
Mrs. Charles J. Johnson, 3955 Emerson av N.	girl
Mrs. Peter Becker, 224 20th av N.	boy
Mrs. Nels Lindberg, 2540 Fillmore st.	boy
Mrs. C. W. Peterson, 2707 14th av S.	boy
Mrs. Philip Danter, 2636 Jackson st.	boy
Mrs. John Johnson, 641 Jackson st.	boy
Mrs. George J. Sparrow, 2623 Monroe st.	boy
Mrs. Wm. Demings, 728 3d av NE.	boy
Mrs. Olaf E. Christopherson, 1718 Pierce st.	girl
Mrs. Thomas Soscnowski, 2229 3d st NE.	boy
Mrs. Knud Hollard, 2310 8½ st S.	girl

Marriage Licenses.

Chester A. King and Vera C. Sage.
Albert Lickett and Theresa Lanch.
Schiebold Jensen and Elizabeth Bren.
Adolph R. Hesik and Nettie Erb.
Charles F. W. Britenstein and Bertha A. L. Reinker.
William S. Kelly and Anna J. Hunt.
George H. English, Jr., and Elizabeth Lyman, Embry, Mo.
Charles A. Johnson and Katie E. Hanson.

1 AGENTS WANTED

WANTED—A1 SOLICITORS, MALE OR FEMALE, reference; none but responsible rustlers; money for the right parties. Address Room 56, St. James Hotel.

OUR SUBSCRIPTION AGENTS ON COMMISSION clear from $15 to $30 weekly above all expenses; great premiums; easy work; we want agents for country fairs in Minnesota and adjoining states and for soliciting farmers in small towns; steady work all fall; references required. Northwestern Agriculturist, 1237 Guaranty building.

WANTED—RELIABLE PARTY TO REPRESENT US IN EACH TOWN OF 1,000 OR OVER, WITHIN 200 MILES, AND SELL DIRECT TO CONSUMER; $15 TO $25 GUARANTEED EARNED WEEKLY. JAVA COFFEE CO., IMPORTERS TEAS AND COFFEES, 58 SEVENTH ST S.

WANTED—50 FIRST-CLASS BOOK AGENTS for the state and city. Call 70 Syndicate blk.

2 ANNOUNCEMENTS

A WORD WILL REMIND YOU

That careful direction, attention to details, employment of experienced help and modern machinery, use of the best methods along all lines, will combine to produce satisfied customers.

A LOOK WILL CONVINCE YOU

That in all of these respects, as well as others not mentioned here, when applied to the business of doing laundry work on a large scale, there stands first in this city

THE FULLER LAUNDRY, 609-611 Hennepin Avenue. Visitors' days, Wednesdays and Thursdays.

4 SUMMER RESORTS

LAKE MINNETONKA—LARGE LIST COTTAGES, lots and acres on and near Minnetonka, within easy access Minneapolis and St. Paul. Jaeger & Torelle, 310 Bank of Commerce.

5 BUSINESS PERSONALS

SWITCHES, SWITCHES, SWITCHES. 90 cents and up. Send for price list. Feely & Crocker, 515 Nicollet av.

6 BUSINESS CHANCES

YOU CAN MAKE SPLENDID PROFITS BY judicious, systematic operations on the wheat market; $20 will margin 1,000 bushels 2 cents. Send for our free book, "Facts and Figures," explaining option trading. The Osborn Grain Co., 813 to 815 Phoenix building, Minneapolis. Members Chamber of Commerce.

HOW TO MAKE MONEY. Our new book, just issued, tells you how to make from $5 to $20 per day with a small investment in grain or stocks. Your name on a postal card will bring it free. Write to-day. THE COE COMMISSION COMPANY, Bank of Commerce Building, Minneapolis, Minn.

THE SAVINGS FUND CO., 110 TEMPLE Court, pays 4 and 5 per cent on deposit; capital, $350,000; surplus, $30,000.

GET YOUR FURNACE REPAIRED NOW; don't wait until you want to start a fire; repairs for all furnaces. Great Western Stove Repair Co. Tel. 161. 312 Hennepin av.

PARTY WANTED TO TAKE INTEREST IN a good, new, up-to-date, paying business. Must have $600. Address 1652, Journal.

BAKERY, HOTEL AND RESTAURANT, baking 250 loaves bread daily, 45 regular boarders and good transient trade; price, $5,000 for building, stock, furniture and fixtures; best of reason for selling. Address Lundgren & Holberg, Winthrop, Minn.

FOR SALE, REPUBLICAN WEEKLY NEWSpaper in eastern North Dakota; official county paper; annual business about $1,500; price, $800 cash; good reasons for selling. Address 1705, Journal.

ILL HEALTH CAUSES ME TO SELL MY property at Lowry, Pope county, Minn., consisting of one 14-room neat dwelling-house, with spring water, well and shade trees, one double front store, 40x80, with fresh, up-to-date general merchandise, with a prosperous, paying business; call or write at once for further information. John E. Benson.

A GOOD BUSINESS OPPORTUNITY; LEgitimate, pleasant, honorable; pays good income and increasing rapidly; business elsewhere forces sale; small capital needed. Address 1842, Journal.

6 BUSINESS CHANCES

Continued.

SMALL AMOUNTS OF MONEY EARN GOOD weekly incomes; no speculation or risky venture; business legitimate and money secured by property. For particulars address E. J. Arnold & Co., Benoist building, St. Louis, Mo.

IMPLEMENT BUSINESS FOR SALE; western central Minnesota; good town, no opposition; will sell at a bargain on account sickness. Address Lock Box 6, Audubon, Minn.

FOR SALE—HOTEL IN GROWING TOWN for $1,200; no competition; terms reasonable. Address Mrs. Jane Roberts, Pierpont, S. D.

WANTED—TO BUY OR LEASE HALF INterest in republican paper in southern or park region of Minnesota. Address 1873, Journal.

MAN WITH $2,000 CASH CAN BUY INTEREST in $8,000 hardware store at 80c on dollar and manage same. 1874, Journal.

FOR SALE—WELL ESTABLISHED, GOOD paying express and dray business. For particulars call on C. S. King, 2541 16th av S.

FOR SALE—GROCERY STORE; GOOD place, good trade; bears investigation; clean stock; $800. Inquire 2927 Grand av.

LIVERY STABLE FOR SALE, WITH stock; five nice living rooms over carriage room for rent; will sell furniture also. 2329 Central av.

FOR SALE—A HALF SHARE IN WHOLEsale fruit and produce business. 1909, Journal.

FOR RENT—UNFURNISHED HOTEL AND boarding-house, average 20 regular boarders, besides transient trade; good barn and icehouse. All buildings in first-class repair. H. F. Chaffee, Amenia, N. D.

$800 GROCERY, $30 DAILY BUSINESS; rent cheap; confectionery, $400. Hotel, $4,000; county seat; will exchange for city property. Walker & Smith, 404 Century building.

7 BUSINESS SPECIALS

SUPERFLUOUS HAIR, MOLES, ETC., PERmanently removed by electricity. Miss Hollister, 77-78 Syndicate block. Pioneer stand of the northwest. Exclusive specialist.

9 KIDNEY and LIVER MEDICINES

TOILET goods, perfumes, drugs and family medicines; highest quality and absolute purity guaranteed; mail orders solicited; send for printed matter. Hofflin's drug seore, 101 Wash. av S, Mpls.

10 BOARD AND ROOMS

WANTED—BOARD, ROOM AND USE OF piano four hours per day in private family, by Conservatory student, Sept. 2; references exchanged. Address 1392, Journal.

BOARD and room offered in private family at Minnetonka Beach, Lake Minn. 1764, Jour.

LARGE FRONT ROOM, ALSO A SMALLER one, and board; house modern, central, near public library. 1117 Hawthorn av.

12 BOARD WANTED

WANTED—FURNISHED ROOM; ALSO board and care for two boys, aged 6 and 8 years, near school house. Address letter, stating terms, R. Todd, 124 9th st S.

WANTED—BY MAN AND WIFE, IN PLEASant location, two connecting rooms; strictly modern; with table board. 1777, Journal.

WANTED—BOARD BY YOUNG LADY IN private family, near Harrison school. M. H. H., 2014 22d av S.

WANTED—ROOM AND BOARD BY YOUNG lady in private family; best of reference given and required. 1783, Journal.

WANTED—BY GENTLEMAN, WIFE AND two grown sons, two pleasant furnished rooms, with board, in vicinity of public library, to Dec. 1; afterward, if satisfied, father and one son will remain all winter; state location and terms. 1806, Journal.

WANTED—BY TWO YOUNG LADIES, TWO rooms with board, or near good boarding-house, within six blocks of Central high school. Address 1833, Journal.

YOUNG MAN IN PROFESSION WANTS home for winter in refined private family. Can refer to prominent business men. State particulars. 1897, Journal.

WANTED—BOARD AND ROOMS, SEPT 3, about two weeks, for Congregational clergyman and four children; oldest 14, youngest 8 years; must be reasonable and near Garfield school. Address, with best terms, box 83, Mazeppa, Minn.

14 CLAIRVOYANTS

MRS. MANEWELL GIVES READINGS daily, 9 to 5 p. m. 620½ Nicollet, room 14.

MME. CLAYMONT, wonderful clairvoyant and magnetic healer. 1028 Hennepin av.

16 DYEING AND CLEANING

THE MINNEAPOLIS DYE WORKS, A. HORNUNG, PROP. FRENCH DRY CLEANING. OLDEST, LARGEST AND BEST EQUIPPED DRY CLEANING ESTABLISHMENT IN THE NW. OFFICE, 242 NIC. TEL. 510; AND 522 NIC., TEL. 3186-J-2.

TWIN CITY DYE WORKS — PRACTICAL dyers and French dry cleaners; out-of-town orders solicited; prices moderate. 420 Nicollet. Telephone 1576.

17 HAIR DRESSING PARLORS

OUR $4.50 CURLY POMPADOURS, $2. SEE out $1 switches; worth $2.50. Shampooing, 25c. Face massage, 35c. MME. DE LEO, 495 Syndicate Arcade.

19 FINANCIAL

WE HAVE A BLOCK OF EASTERN MONEY to loan at 5 per cent on choice residence property. Thorpe Bros., Andrus bldg.

MONEY TO LOAN AT LOWEST RATES; NO delay. Thayer & Gale, 213 N. Y. Life bldg.

LOANS from $100 upwards; city property preferred; no delay. J. B. Tabour, 410 1st av S.

MONEY TO LOAN; EASY TERMS; LOW rates. David P. Jones & Co., Oneida building.

4½ TO 6 PER CENT MONEY, WITH THE "on or before" privilege, to loan on improved property in Minneapolis and St. Paul. R. M. Newport, 309-311 Phoenix building, 60 4th st S. Minneapolis.

$100,000 TO LOAN ON CITY AND FARM property; low interest. Barnes Bros., 104 S 4th.

LARGEST BUSINESS IN LOANS TO SALARIED PEOPLE, RETAIL MERCHANTS, TEAMSTERS, BOARDING-HOUSES, ETC., without security; easiest terms; forty offices in principal cities. Tolman, 920 N. Y. Life.

AT LOWEST RATES—MONEY TO LOAN. R. D. Cone & Co., 517 Guaranty Loan building.

MORTGAGE LOANS—Rates low; any sums; no delay; see us sure. Gale & Co., N. Y. Life.

DO YOU KNOW

You can borrow money on your note if you are a SALARIED PERSON and hold a steady position? CHEAPEST RATES, LONGEST TIME AND EASIEST TERMS. No mortgage, or indorser required. No one knows except ourselves. MINNEAPOLIS FINANCIAL CO., removed to room 408, fourth floor, N. Y. Life.

MONEY TO LOAN SALARIED PEOPLE—We are prepared to loan reasonable amounts to salaried people holding steady positions with responsible concerns, on easy weekly or monthly payments. We conduct our business strictly confidential. Lowest rates and fair treatment guaranteed. Room 306, Bank of Commerce building.

QUICK LOANS TO SALARIED PEOPLE, SAME DAY AS APPLICATION.

On your own name without security or indorser; payment payable to suit yourself; those who contemplate borrowing can be assured of the confidential treatment that all persons of refinement and pride feel is essential in matters of this nature. Our offices are so arranged that you do not come in contact with other applicants and you can be waited on privately and quickly. Open Wednesday and Saturday evenings until 9. PRIVATE INTERVIEWING ROOMS. MINNEAPOLIS LOAN COMPANY, 601-602 Globe Building.

MONEY TO LOAN ON REAL ESTATE mortgages; no commission. 2899, Journal.

WILL SELL 30 SHARES SECURITY BANK stock. Send bid to J. P. J., Journal, before Sept. 3.

SALARY LOANS TO EMPLOYES ON Plain notes, without security. Easier partial payments. Lower rates. RELIABLE CREDIT CO., Sykes block, 256 Hennepin av. Walk up one flight.

MONEY TO LOAN ON REAL ESTATE mortgages; no commission. 2899, Journal.

20 FOR SALE—MISCELLANEOUS

FREE "FOR SALE" CARDS TO THOSE advertising under this head. Be sure and call for them when you leave the ad.

WOOD, dry, $1.75; two loads, $2.75; green, $1 up. Plymouth Lbr., 4 Lumber Exch. Phone 717-J2.

FOR RENT — 90x170 TENT. AMERICAN Tent and Awning, 125, 127, 129 1st av N, Minneapolis.

COLFAX MINERAL WATER

Will permanently cure constipation. We guarantee results; $1.75 per six-gallon case. The Glenwood-Inglewood Co., 313 Hennepin.

MATTRESSES MADE OVER; HAIR OR moss, $1.50; others $1; mattresses and furniture for sale. Rainville Bros., manufacturers, 17 Nicollet island. Both phones.