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Bargain Basement.

All odds and ends left over from heavy sales in our 12 great outfitting stores upstairs, such as desirable Caps, Hats, Gloves, Mittens, Underwear, Jackets, Suits, Overcoats, etc., are sacrificed at ridiculous low prices to clear the tables quickly.

USEFUL HOLIDAY GIFTS FOR THE SMALLEST PURSES.

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| Boys' all wool Caps, consisting of Tams, Turbans, Band Golls, Brightons, etc., each values 50c to 75c; take your choice at only..... | 10c |
| Ladies' and Misses' trimmed ready-to-wear Hats, values up to \$1.50. Bargain Basement price, only..... | 10c |
| Boys' Canvas Leggings, some lace, some buckle; first-class regular 50c values, will be closed at only..... | 10c |

ULSTERS, OVERCOATS, SUITS, JACKETS.

Men's Ulsters and Overcoats, made from good, durable Friezes and Meltons, lined with either plain or fancy linings, thoroughly well-made in latest styles, with storm collars, values are \$8 to \$10, but the price is only \$5 in the PLYMOUTH BARGAIN BASEMENT.

Ladies' JACKETS, fine smooth-faced Kersey, Boucle, Chinchilla and Beaver Jackets, all lined with best silk and satin. This lot composed of garments that have sold at \$10, \$12, \$15 and \$18. Now only \$5 in the PLYMOUTH BARGAIN BASEMENT.

The Plymouth Clothing House, Sixth and Nicollet.

RISK IS REVERSED
Trial Court in North Dakota Exceeded Its Authority.

POINTS IN DONOVAN LIQUOR CASE
Cavalier Druggist Who Maintained a Nuisance Must Now Pay the Fiddler.

Special to The Journal.
Bismarck, N. D., Dec. 19.—The supreme court has given its decision in one of the most important liquor cases that has been before it in the past. This is in the case of the state vs. Donovan, an appeal from the district court of Cavalier county, where Judge C. J. Fisk presided by request.

Donovan operated a drug store in Cavalier county and in 1898 action was brought against him for maintaining a nuisance under the liquor law, it being alleged that the prohibited law was being violated. The action was brought by P. J. McClory, an assistant attorney general of the state. After the commencement of the action, Bosard & Bosard, attorneys for the state enforcement league, were employed by private persons to assist with the prosecution. The action came on for trial before Judge Fisk, who found the material facts to be as stated in the complaint but dismissed the case as a conclusion of law, on the theory that the nuisance which was found to exist as a matter of fact was maintained by the defendant under a druggist's permit and that it could not be abated in a court of equity.

Second Appeal.
The case was appealed to the supreme court, where the judgment of the lower court was reversed and a writ of certiorari entered in accordance with the prayer of the plaintiff, which meant that the offending liquors and appurtenances for their sale be removed from the premises. This order was handed down by the supreme court, whereupon the defendant presented a petition to the district court after the payment of the costs he had incurred in order to obey the law in future, and judgment being entered abating the action. This was done by Judge Fisk and an appeal taken to the supreme court from the order.

The appeal brought up several nice questions concerning the prohibition law, among them whether the filing of such a bill of certiorari was a matter of course entered by the supreme court, and another as to whether Bosard & Bosard had any standing as attorneys for the state in the case. This latter point was raised under the law passed at the last session of the legislature, requiring the attorney general or state's attorney to appear for the state in all these actions and prohibiting private attorneys from appearing. Bosard & Bosard were regularly employed as attorneys for the state, and that they were concerned with the action before the court was passed, and that the provisions of the statute allowing prospective and not retrospective, they cannot now be shut out of an appearance.

Judge Rebutted.
But there is another important point decided regarding the prohibition law, i. e., that the provision for the release of a bond to be given for the release of the premises is restricted to cases where the nuisance is conducted on leasehold premises, and not to cases where the owner in his own premises. The court holds this to be the intention of the legislature, and finds that under this condition the district court was not entitled to the privilege of paying costs, giving a bond, and having his premises released. Regarding Judge Fisk's action in not compelling the defendant to intervene in that manner, the court is of the opinion that the learned trial court has thought proper to permit the defendant to intervene in that manner, and that the action was taken, and acting upon such permission the defendant was allowed to interject into the case questions and considerations of law and fact which were not brought to the attention of this court in any manner and upon which this court has never until the present appeal had an opportunity to pass or to make an adjudication. Upon this matter so far as the trial court is concerned, the court has rejected the trial court's action in entering a judgment in the very teeth of the order sent down. We confess that we are unable to concur in this assumption of authority on the part of the district court, and it is well settled that in cases such as this the district court in entering judgment pursuant to an order transmitted to it acts ministerially unless the order is such as to require that further proceedings be had in the district court.

The district court is directed to enter judgment pursuant to the order of the supreme court, both as to the writ of certiorari and the judgment appealed from being reversed.

RAILROAD TAXATION
IN STATE OF MINNESOTA

The railroads of Minnesota have been treated as a public utility and public show that nation and state have enriched railroad speculator by public grant and by loans of credit. Over one-fifth of all the property in the state is owned by the railroads. The state auditor's report shows that the railroads own about one-fourth of all the property in the state, but pay only one-tenth of the tax. The recent legislation against the Northern Securities company tells the story of an awakening on the part of the people to the realization that corporate enrichment must be held in check or prove a menace to the best interests of the people at large.

As early as 1853 the territorial legislature granted a railway charter, but not until 1856 was a tax provision inserted in any charter. It was then considered and decided that railroad taxes should not be assessed and collected by the local authorities as are other taxes. Acting on the opinion of the then attorney general the method adopted was what is known as a "land grant" tax. This method provided that a certain percentage of the gross earnings of the railroads is paid to the state in lieu of taxes. Prior to the adoption of the constitution, October 13, 1857, the charter of the Minnesota & Northwestern Railway company (now a part of the Chicago & North Western Railway company) was amended to provide that the company was to pay an annual tax of two per centum on its gross earnings, which should be in lieu of all other taxes.

Practically this same amendment but providing for the payment of 3 per centum of the gross earnings and the extension of the same to all railroads, and conveyed, was made to the charter of each of the four "land grant" companies. Between 1860 and 1866 the charter of each of the four "land grant" companies, further amended to provide for the payment of 1 per centum of the gross earnings for the first three years and 2 per centum thereafter after their land grants and other property should be forever free from taxation until sold and conveyed. The charters of the four "land grant" companies, as amended in 1873 it was provided that any railroad might accept such method and rates of taxation.

The constitution, article II, sections 1 and 2, requires that all taxes shall be as nearly equal as may be and that all property shall be taxed except certain designated kinds, among which railroads are not mentioned.

Article X, section 9, of the constitution was adopted in 1858 (and expunged in 1859) by which the credit of the state was loaned to the "land grant" railroads in the form of state bonds, the state taking a mortgage on the property of the company.

The constitutional amendment of 1871 requires that any law providing for the change of railroad taxation shall, before the same shall take effect, be submitted to a vote of the people. The constitution, article 18, laws of 1895, was adopted and provides that all lands heretofore or hereafter granted to railroads shall be assessed and taxed as other lands are taxed, except such parts of such land as are held, used or occupied for right of way, gravel pits, side tracks, depots and all buildings and structures connected therewith, and the management and operation of the railroads of said companies; that the companies shall continue to pay the gross earnings tax in the same manner and amount as now provided by law, and that all other laws providing otherwise are repealed.

This, in brief, is the substance of all laws relating to the taxation of railroads territorial days to the present time. The last legislature, however, passed a law increasing the gross earnings tax to 4 per centum and submitting the question to a vote of the people at the next general election. If the people ratify the act of the legislature it will undoubtedly carry the matter into the courts, as the railroads claim such a bill unconstitutional and void. If such be the case then Minnesota has sold part of its sovereignty for a mere pittance and the railroads escape the constitutional provision that all taxes shall be as nearly equal as may be.

The railroads of this state as regards taxation may easily be separated into two classes, viz., those whose charter tax provisions have been inserted since or after the date of the adoption of the constitution and those whose tax provisions have been inserted since or after the date of the adoption of the constitution and those whose tax provisions have been inserted since or after the date of the adoption of the constitution.

The former class of railroads may be divided into two classes, viz., those whose charter tax provisions have been inserted since or after the date of the adoption of the constitution and those whose tax provisions have been inserted since or after the date of the adoption of the constitution.

The latter class of railroads may be divided into two classes, viz., those whose charter tax provisions have been inserted since or after the date of the adoption of the constitution and those whose tax provisions have been inserted since or after the date of the adoption of the constitution.

Physicians Recommend Castoria

CASTORIA has met with pronounced favor on the part of physicians, pharmaceutical societies and medical authorities. It is used by physicians with results most gratifying. The extended use of Castoria is unquestionably the result of three facts: **First**—The indisputable evidence that it is harmless; **Second**—That it not only allays stomach pains and quiets the nerves, but assimilates the food; **Third**—It is an agreeable and perfect substitute for Castor Oil. It is absolutely safe. It does not contain any Opium, Morphine, or other narcotic and does not stupefy. It is unlike Soothing Syrups, Bateman's Drops, Godfrey's Cordial, etc. This is a good deal for a Medical Journal to say. Our duty, however, is to expose danger and record the means of advancing health. The day for poisoning innocent children through greed or ignorance ought to end. To our knowledge, Castoria is a remedy which produces composure and health, by regulating the system—not by stupefying it—and our readers are entitled to the information.—*Hall's Journal of Health.*

900 DROPS
CASTORIA

Vegetable Preparation for Assimilating the Food and Regulating the Stomachs and Bowels of INFANTS & CHILDREN

Promotes Digestion, Cheerfulness and Rest. Contains neither Opium, Morphine nor Mineral. NOT NARCOTIC.

Prepared by J. C. F. W. PATTERSON
Pumpkin Seed, Aloe, Sassa, Sulfate of Soda, Magnesia, etc.

Perfect Remedy for Constipation, Sour Stomach, Diarrhoea, Worms, Convulsions, Feverishness and Loss of Sleep.

See Similar Signature of
Chas. H. Fletcher
NEW YORK.

16 Months of 35 Doses—35 CENTS

EXACT COPY OF WRAPPER.

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The Kind You Have Always Bought, and which has been in use for over 30 years, has borne the signature of *Chas. H. Fletcher* and has been made under his personal supervision since its infancy. Allow no one to deceive you in this. All Counterfeits, Imitations and "Just-as-good" are but Experiments that trifle with and endanger the health of Infants and Children—Experience against Experiment.

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Castoria is a harmless substitute for Castor Oil, Paregoric, Drops and Soothing Syrups. It is Pleasant. It contains neither Opium, Morphine nor other Narcotic substance. Its age is its guarantee. It destroys Worms and allays Feverishness. It cures Diarrhoea and Wind Colic. It relieves Teething Troubles, cures Constipation and Flatulency. It assimilates the Food, regulates the Stomach and Bowels, giving healthy and natural sleep. The Children's Panacea—The Mother's Friend.

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Bears the Signature of
Chas. H. Fletcher
The Kind You Have Always Bought
In Use For Over 30 Years.

THE CENTAUR COMPANY, 77 NUGENT STREET, NEW YORK CITY.

MINNESOTA
ALBERT LEA—Erick Olson, convicted of robbery, was sentenced to serve five years in the penitentiary.
MADISON—At the special election, bonds in the sum of \$10,000 were voted for the purpose of building a city hall.
ELBA—The Miller postoffice and general store of A. A. Miller burned. The contents were entirely consumed, and were but slightly insured.
MANKATO—The Alaska Fish and Lumber company, of Mankato, has secured control of a large mill at Shakam, Alaska, and in the early spring will erect a cannery.
WINNEBAGO CITY—There are several cases of smallpox in this city and the schools were closed Monday until Jan. 2. About half a dozen families are under quarantine.
ROCHESTER—The residence of Herman J. Klinsman, on College hill, was totally destroyed by fire. The building was insured for \$2,000. The furniture also was insured.
AUSTIN—The annual meeting of the Alliance Hall and Cyclone Mutual Insurance company was held here. All losses of the year were paid in full and a rebate given on premium notes of 25 per cent.
DULUTH—The last steamship arrival of the year from the lower lakes has just reported here, the Renessaler of the Pittsburgh Steamship company, which has been at lower Lake Superior ports unloading a coal cargo.

WISCONSIN
BARABOO—One of Ringling Brothers' largest elephants was chloroformed on account of rheumatism.
SPARTA—Henry Jones, aged 80 years, died of old age.—Mrs. Martha Newton, widow of A. J. Newton, died of pneumonia.
WAUSAU—A meeting of the price list committee of the Wisconsin Valley Lumbermen's Association, which is affiliated with the Mississippi Valley Lumbermen's Association, was held yesterday. A slight advance was made on certain grades.
NEENAH—Frank C. Shattuck, secretary and treasurer of the Kimberley & Clark company, president of the National Manufacturers' Bank, of Neenah, and vice-president of the First National Bank, of Appleton, is dead from an operative for appendicitis.
WEST SUPERIOR—Wes Jones was arrested on a complaint sworn out by T. L. McIntosh, representing the citizens' committee. It is claimed he swore that a bill of \$105 which was presented for timber furnished the workhouse committee was a lawful and correct bill. Mr. McIntosh asserts that the bill is illegal and fraudulent.

IOWA
DUBUQUE—Tony Lettner, a quarryman working on the Eagle Point bridge approach, was injured by the explosion of dynamite. It is thought he will die.
LEON—Gertrude Crawford Doze, the young wife of Peter Doze has had her 16-year-old husband for divorce on the ground that he misrepresented to her the amount of his wealth.
SIOUX CITY—C. D. McFadden claimed LaSalle's house extended three inches on his lot, so he sued for the three inches. He was bound over by the grand jury for malicious mischief.—A hypnotism suit is on trial in district court. D. L. Price, of Oto, claims damages from Dr. G. F. Van Marel, of Oto, for practicing hypnotism on his son, Charles.

Florida and the South via the Popular Monon Route.
Tourist tickets to all southern points. Fifteen days transit limit, with stopover privileges. All tickets via Louisville are good for stopover at French Lick Springs. Through daily service to Florida, beginning January 6th, 1902. For "Ten Routes to the South," rates, folders, etc., address Frank J. Reed, General Pass Agent, Monon Route, Chicago, or L. E. Sessions, Gen'l. Agent Pass. Dept., 541 Andrus Bldg., Minneapolis, Minn.
Buy United States Fuel Oil stock now. Write for new prospectus.

the companies under the constitution was not necessary and it was clearly competent for the legislature to change its terms so as to require a different rate per centum of gross earnings. He further says in a case arising later: "A recitation of the original contract is not where prohibited by the constitution."
From a reading of the cases and opinions on the subject it would seem that railroad companies must stand on the unmodified territorial exemptions if their tax provisions are to be held irrevocable contracts. Now, as a matter of history, which can be verified by referring to the reports of the state treasurer, beginning in 1856, it is well known that none of the "land grant" roads have ever availed themselves of the tax provisions of their charters, but have with but one exception (the Winona & St. Peter Railway company) paid under the tax provisions made by the state legislature. By so doing they paid a lighter tax during the first ten years of their operation, and have elected to enjoy the benefits of state legislation. It seems unjust to the people of Minnesota that the railroads should now be permitted to evade any disadvantages to themselves by holding as a shield the territorial exemptions which they did not see fit to adopt when it would have been detrimental to them to do so. It is a well settled rule of construction that tax exemptions that the construction will be in favor of the exemption only when the language will admit of no other construction. The contract must be shown to exist. There is no presumption in its favor. Every reasonable doubt should be

resolved against it. When it exists it should be rigidly scrutinized and never be permitted to extend either in scope or duration beyond what the terms of the concession clearly require. It is in derogation of public right and narrows a trust created for the good of all.
From the foregoing considerations it would seem that the people of Minnesota are not powerless to compel railroads to pay their proportionate share of the taxes, which they do not do at the present time.
—William Furst,
Librarian University Law Library.

Costly Arms and Legs.
Artificial arms and legs, or commutation thereof, will cost the federal government next year over half a million dollars. The average citizen will hardly understand this outlay, but the old soldier who has been supplied with an artificial limb in place of the one lost in the rebellion can explain. Since 1870 the government has not only paid \$140,000,000 annually in pensions but has also furnished artificial arms and legs to the old soldiers needing them. The government should also provide "Golden Grain Belt" beer for its faithful soldiers, for it makes them strong, healthy and happy. Brewed from the purest barley malt and hops, it should be in every home. To get it, telephone 486 main.
—Winter Tourist Rates.
Great reduction in rates to all winter resorts. Call on Minneapolis & St. Louis agents.

Good in Sickness! Good in Health! Always Good!

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W. G. BENZ'SSON'S
MONOGRAM WHISKEY

Curse OF DRINK
CURED BY
WHITE RIBBON REMEDY.

Can be given in Glass of Water, Tea or Coffee Without Patient's Knowledge.

White Ribbon Remedy will cure or destroy the diseased appetite for alcoholic stimulants, whether the patient is a confirmed alcoholic, a tippler, social drinker or drunkard. Impossible for any one to have an attack for alcoholic liquors after using White Ribbon Remedy. Instructed by members of W. C. T. U.

Mrs. Moore, superintendent of the Woman's Christian Temperance Union, writes: "I have tested White Ribbon Remedy on very obstinate drunkards, and the cure has been many. In many cases the Remedy was given secretly. I heartily recommend and endorse White Ribbon Remedy. Members of our union are delighted to find a practical and economical treatment to aid us in our temperance work."

Mrs. West, president of the Woman's Christian Temperance Union, states: "I know of so many people redeemed from the curse of drink by the use of White Ribbon Remedy that I earnestly request you to give it a trial. Druggists or by mail, 218 Tremont St., Boston, Mass. Sold in Minneapolis by Higgin Dillon, 121 Washington avenue B."

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"Gordon Patent Comfort Caps!"
Comfortable Because Sensible. Patented Because Best.
The Indispensable Cap for zero weather. We have them with BANDS LINED WITH FUR, \$1.50. BANDS LINED WITH CLOTH, 98c.
The Crowds for Caps at the Palace are satisfied with the Gordon Caps.

WHIPPING POST OF FATHERS
Des Moines Judge Would Like to Have It Restored.

Special to The Journal.
Des Moines, Iowa, Dec. 19.—Judge L. I. Shivers of the Des Moines police court declared in favor of the whipping post in court today. The judge announced his theory in connection with the trial of William Garrett, who was brought up on charges of drunkenness and beating his wife. Mrs. Garrett had a sorrowful tale to tell, saying her husband did not work steadily, that he could not let liquor alone, and that he committed nothing to her support, and beat her. Judge Shivers said he wished there was some way by which wife beaters could be adequately punished and that he favored establishing a whipping post. In the absence of any other way for applying the lash or giving the bastinado, Garrett escaped with fifteen days in the county jail.

FIELD DEPUTY NEEDED
S. Dakota State Land Department Could Make One Pay.

Special to The Journal.
Pierre, S. D., Dec. 19.—Until last fall the state land department had done but little in the way of securing plats of tracts or looking up trespassers on state lands in the Black Hills. In September two men from the office were sent to the section of the state and stayed until November. They secured topographical plats of a large acreage of state lands, and discovered several trespassers and secured some revenue for the state which would never have been paid without such an investigation. The returns to the department from this source, from one county alone, amount to \$2,000, and other counties turned in smaller amounts. A field deputy putting in all his time in looking after trespassers on state lands could bring to the state every year several times his salary and expenses.

BUYS FIFTY QUARTERS
John E. Diamond Invests Heavily in South Dakota Lands.

Special to The Journal.
Huron, S. D., Dec. 19.—John E. Diamond, one of the pioneers of Brookings county, was here this week. He had been buying four in Faulk, Spink and Beadle counties, and picked up more than fifty quarter sections of good farm land. He is of the opinion that South Dakota lands will never again be so cheap as now, and that the opportunity to invest at reasonable prices will soon be gone. He has sold most of his Brookings county lands at a big advance over prices of three years ago, and believes that his recent investments will be equally profitable. As indicating the demand for farm property in this locality it is only necessary to note the daily arrivals of land seekers.

Iowa Debtor's Coup d'etat.
Special to The Journal.
Waterloo, Iowa, Dec. 19.—A West side man,

the question as to what property is used in the operation of the road often arises and has been frequently decided in particular instances in this state. Each case must be decided under all of the circumstances, both remote and contingent. The fact that railroad property was paying a much less tax than other property, and that the public burden was thereby increased, is not a sufficient reason for the repeal of the law of 1895. By the terms of this law all unused granted lands of railroads was to be taxed substantially as the property of other people. On October 3, 1890, the supreme court of the United States held the Anderson law to be unconstitutional, reversing a decision of the Minnesota supreme court, upon the same question. Whether the law of 1895 follows the pitfalls dug by shrewd corporation lawyers remains to be seen. The question as regards the four "land grant" companies is whether the tax provisions in their charters are tax provisions contracts irrevocable without the consent of the companies? As early as 1868 Attorney General Cornell expressed the opinion that "the consent of

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500 dozen celebrated Rogers Bros.' 1841 triple plated knives or Forks. Spec. price, \$1.69. Friday, per dozen..... \$3.25
Just received a new lot of high grade novelties, bodice pins, both gold and silver. \$1.00
Sterling silver snake Bracelets, French gray and gold, \$1. \$2. \$3.00

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518-520 NICOLLET AVENUE.

POWERS Mercantile Co.
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Draperies—Rugs.
Price reductions will be very conspicuous on our Third Floor Friday and Saturday.

Portieres.
Extra Special Prices on 80 odd pairs for two days.

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| 12 pairs Damask Curtains..... | reg. spec. price |
| 8 pairs Damask Curtains..... | \$1.69 \$1.10 |
| 7 pairs Damask Curtains..... | \$2.00 \$1.45 |
| 5 pairs Damask Curtains..... | \$3.25 \$2.00 |
| 3 pairs Damask Curtains..... | \$5.50 \$3.87 |
| 1 pair Damask Curtains..... | \$8.50 \$6.75 |
| 4 pairs Mercator Curtains..... | \$11.00 \$8.75 |
| 4 pairs Mercator Curtains..... | \$18.00 \$14.00 |
| 3 pairs Satin Curtains..... | \$37.50 \$19.00 |
| 4 pairs Velour Curtains..... | \$35.00 \$29.00 |

Also 25 odd pairs very popular Chenille Curtains. All late styles—no two pairs alike. Reg. price \$2.00, \$2.75, \$3.50, \$4.00, \$5.75. Sale price \$1.75, \$2.00, \$2.60, \$3.85, \$6.85

Rugs.
30x60-inch Standard Smyrna (not all wool), regular price \$1.25—Friday and Saturday—**90c**
All Wool Smyrna Rugs—30x60-inch and 26x54-inch—full line of colors—values up to \$2.25—**\$1.50** each—this sale, only—

Oriental Rugs.
Shirvans, Beloz, Khurdistan, Melez and Guandee—a noteworthy collection of choice patterns and hues—many large sizes in values up to \$35.00—Friday and Saturday, **\$25.00** your choice, only—

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Booklets, Purses, Calendars of All Kinds, Handsome Inkstands, Library Desk Fittings, Fountain Pens, Diaries, Box Paper, Duplicate Whist Sets.

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