

# WICKEL LINE

307 NICOLLET AVENUE.

## Specials for Saturday.

Ladies' Vic Kid and Box Calf, spring heel, School Shoes, worth to \$2. Special..... **98c**

Ladies' Felt Shoes, broken sizes, in lace and button, some all felt, some leather, with foxed, your choice..... **75c**

Ladies' box calf and vic kid, street shoes, extension soles, \$3 Clearance..... **\$2.45**

Men's \$3, calfskin, lace and congress; broken sizes, plain globe toes. Closing price..... **\$1.50**

Ladies' vic kid and box calf, lace and button boots; broken sizes, worth \$2, \$2.50 and \$3. Your choice..... **\$1.48**

Ladies' vic kid, lace and button, odds and ends; broken sizes, worth to \$3. To close..... **98c**

Boys' calfskin, good-wearing School Shoes, \$1.50 and \$2 qualities. Clearance sale price..... **\$1.00**

Ladies' \$1.50 Felt Julietts and Button Strap Slippers, in felt. Clean-up price..... **98c**

### Book Reductions.

That is, reductions of price, to be followed immediately, of course, by reduction of stock.

300 volumes of "Handy Volume Classics," good paper and good type, bound in linen, a..... **9c**

600 duodecims, including essays, fiction, etc., a fine lot of titles, 15c a vol. or 2 for..... **25c**

400 books, bound in cloth, with gilt tops, retail values running up to 48c. All in one lot..... **25c**

"Ethan's Burglar," one of the most charming stories ever written, bound in cloth..... **18c**

The standard poets, Tennyson, Burns, Bryant, etc., bound in white and gold, with full gold edge, reduced from 75c to..... **50c**

"Oak Leaf Edition" of Handy Volume Classics, bound in Japanese wood, stamped, reduced from 25c to..... **23c**

The famous "Elsie" books for girls..... **60c**

The Gallant Edition of Shakespeare's Plays, bound separately, each with frontispiece, in..... **20c**

Leather editions from..... **35c**

### Drapery Notes.

Interesting because they show how much more valuable certain goods are to you than to us. You want the good wares and we want the little price.

Bobbinet Ruffle Curtains; 1.69 worth \$2.50 a pair, at..... **1.69**

Couch Covers, fringed on every side, only 50c in the lot, closing out at..... **1.69**

Persian Stripes, the kind that others sell at 90c a yard. We have 150 yards to dispose of at..... **30c**

Rope Curtains, would be sold at \$1.50 if not a little bit soiled; We'll sell them at half their price..... **75c**

Silkolines, a job lot at a yard..... **5c**

### Hosiery.

Ladies' Black Fleece-Lined Hose—With ribbed tops, spliced soles and heels; 18c pair, 3 pairs for..... **50c**

Ladies' Black Cashmere Hose—Meaning just what we say, genuine cashmere, not ordinary wool, ribbed or plain, with merino heels and toes. 35c a pair, 3 pairs for..... **1.00**

Children's Fleece-Lined Hose—With double toes and knees, pair..... **10c**

Children's Extra Heavy Cotton Hose—Would be 25c a pair if they were not called "Seconds." The name hurts their reputation, but not their character. 19c a pair, 3 for..... **50c**

Men's Shaker Wool Socks at 12 1/2c, 25c and..... **35c**

### Good Glove News.

First, a reduction from \$1.25 to \$1 in the price of Ladies' Mocha Gloves, 2-clasp, pique stitched. These are strictly All goods, but as we have them only in tans and browns, we'll let you make up in price what is lacking in colors. Pair..... **1.00**

Then there is the last of the Golf Gloves that we got of that generous jobber. 25c gloves at 19c, 30c ones at 29c, 50c and 65c ones at 39c. Those are the prices while the lot lasts. You ought not to debate the matter any longer.

### Washable Ribbon.

Made of All-Silk Taffeta. We like to talk about it. We wouldn't give it our name if we were not proud of it. Other dealers have taffeta ribbons, but not the "Minneapolis" brand. And brand new are the colors. These colors will stand the test of washing. 500 pieces Saturday at half value: No. 40 11c a yard. No. 60 at 14c.

### Lace Bandings.

Our line is proving so popular that a simple reminder is deemed sufficient for Saturday. We have them in Batiste, Venise and Arabian, in rose, leaf and medallion effects. Colors, white, cream, ecru, etc.

50 grades at, a yard..... **29c**

49c for those worth 75c to \$1 a yard.

## GEN. CHILDS ON THE TAX BILL

### He Discusses the Measure in Detail Before the State Bankers of Minnesota.

The state bankers who met in St. Paul yesterday finally decided to form a committee organization only instead of an association. It was decided to appoint a committee of ten to work with Public Examiner S. T. Johnson on all matters of a general nature pertaining to the welfare of the state banks.

Some of the delegates desired an association but it was pointed out that this might interfere with the regular Minnesota State Bankers' association and that a committee organization would serve the purpose just as well.

**Gen. Child's Address.**

The principal feature of the afternoon program was the address by General H. W. Childs who explained in detail the new tax bill submitted by the commission of which he is a member. He said in part:

Gentlemen of the Bankers' Association: If there is any class of citizens who should be deeply interested in the proposed tax code, it is that class who hold the purse strings of the business world. It is of the highest importance to the welfare of a state that its revenue system be founded upon wise, economic principles. The proposed tax code has suddenly become the subject of absorbing interest to all classes of our citizens. I am, indeed, glad to recall all too clearly that the commission presented its labors during a period of nearly nine months while the public, both offending and laudatory, stumbled on, indifferent to the problems it was earnestly endeavoring to solve.

The bill is radical in the sense only of seeking to effectuate the constitutional law which requires the taxation of all property at its true value in money.

The policy of this state has always been to depend almost wholly for its revenues upon a system of general property taxation; that is to say, the taxation of all property, real and personal, with little regard to its income-producing quality. I can assure you that such a system is very unscientific and generally condemned by political economists. But he hopes vainly who expects to change the people of Minnesota, or any other state, immediately, or within the next decade, abandon the general property tax. The outlook for such reformation is not, I regret to say, that most flattering.

The amendment of 1899 imposes the serious condition that the constitution shall not be further amended except by a majority of six votes at the election. It is, therefore, obvious that amendments will hereafter rarely occur unless as the result of widespread discussion and agitation.

First in order, though least in value, the commission set out to frame a code whose provisions should have the virtue of clearness and logical arrangement. It is divided into eighteen parts, called titles.

Title I. relates to "Property Subject to Taxation," and enumerates the classes of exempt property. Section 1 is a literal copy of a section now existing in the statute of New York, and was adopted in preference to our present section prescribing taxable property because of its clearness and conciseness. Exemptions conform strictly to the constitution.

The constitution provides that the personal property of every person shall, to an amount not exceeding \$50, be exempt from taxation. This exemption provided by statute is \$100. The commission ascertained that in all parts of the state this exemption of the law had become the cause of much downward dishonesty. The head of a household would represent to the assessor that his personal property belonged to the several members of his family, and so claim an exemption for each. Nothing could tend more directly to destroy that sturdy sense of moral obligation which is the shining virtue of good citizenship than for a father to thus make his sons and daughters parties with him in the commission of crimes against their state. It is, however, from an economic point of view, of comparatively slight importance, and the commission will undoubtedly recommend such a change in the bill as to continue the present exemption.

Title II. relates to "Definitions" and contains little which is not to be found in the existing law.

**Assessments.**

Title III. relates to the "Assessment of Property," and is, therefore, second in importance to no other portion of the bill. Property is treated under the heads: (1) "Real Property"; (2) "Personal Property"; (3) "Income." The most important departure from the existing law in the assessment of real property made by the bill is the provision fixing the inter-assessment period at four in place of two years. Viewing the subject of assessment of real property as a permanent policy,

### Men's Furnishings

Flannelette Night Shirts—For men and boys at, instead of 60c..... **39c**

20th Century Mufflers—Made of beautiful fancy silks; worth 75c and \$1.00. Saturday at..... **50c**

Some other Silk Mufflers, worth \$1.50 apiece, the English Square style, some in single colors, others in two colors, reduced to..... **1.00**

### Spachtals at 1/2

You will find a lot of Spachtal Embroideries on the Bargain Tables in the center of the store. They have been reduced from 50c each, so that you can get, for instance:

25c Shams and Squares 12 1/2c each, 50c ones at..... **25c**

\$1.00 ones at..... **50c**

### Hardware.

Regular \$1.25 Clothes Wringer, wood frame, family size..... **98c**

A Minneapolis Wringer, made for us, also named after us, a regular \$2.25 machine, at..... **1.89**

Keystone Wringer, the most reliable of all wringers, guaranteed for three years; not at the usual price of \$2.48, but at..... **2.10**

Bread and Butter Boards, made of hard wood in two sizes; worth up to 35c, at 19c and..... **25c**

Red Fiber Lunch Boxes, 10c, 12c and 15c, according to size..... **21c and 25c**

Bread and Cake Boxes, made of Japan lin, 45c, 55c..... **65c**

Gas Lanterns, etc. 200 mantles at, each..... **5c**

Large Cylinder Chimneys, each..... **10c**

Double Wire Lanterns, 80 candle power..... **25c**

Welsbach and Yusef Lanterns, 100 candle power, each..... **39c**

Complete outfit, including burner, mantle, chimney and shade..... **45c**

Gas Lighters..... **10c**

Wax Tapers, per box..... **5c**

## MINNEAPOLIS DRY GOODS CO.

### Garment Prices Cut in Two.

Can we make money by it? Yes and no. We don't get our money back but we make more than we would if we waited until we couldn't sell them at any price. This reduction will soon clean out everything it applies to.

### Ladies' Box Coats

All in this season's styles, reduced to one-half their former price. See how the figures look.

\$7.50 Coats now	-----	\$3.75	\$20.00 Coats now	-----	\$10.00
\$10.00 Coats now	-----	\$5.00	\$25.00 Coats now	-----	\$12.50
\$12.50 Coats now	-----	\$6.25	\$12.50 Raglans reduced to	-----	\$7.48
\$15.00 Coats now	-----	\$7.50	\$20.00 Raglans reduced to	-----	\$11.98

Flannel Waists now at half their original price, whatever that was.

## Sale of Underskirts.

Thursday we gave notice of the arrival of the goods. The snow came, too, but that didn't faze the crowd of ladies who wanted first pick. Luckily, the second pick is about the same as the first, so that Saturday's sale of these serviceable and stylish garments will go ahead of Thursday's. We can only mention a few styles at a time.

Made of Black Scintella Cloth, in umbrella style. It has a deep flounce, finished with a 4-inch tuffe, and this is edged with narrow side plaiting. Price for Saturday..... **89c**

Black Mercerized Coutil, deep flounce, with Van Dyke plaiting, ruching top and bottom..... **1.25**

Another of the same material has two narrow tucked ruffles on the flounce, and six rows of cording..... **1.50**

Black Amisilk, extra wide, with two rows of plaiting, edged at top and bottom with hemmed ruching; a \$2.50 skirt..... **2.00**

Second Floor.

## The Busy Basement.

Where you have learned to come for bargains as the child goes to its mother for food and comfort.

### A Sale at 7 1/2c yard.

36-inch Percaloes, dark and light.  
Dress Ginghams in every new spring style.  
40-inch Corded Silkoline,  
Fancy Satin Striped Batistes.

The retail prices on the above are 10c, 12 1/2c and 20 cents.

### Black Sateen Skirtings.

Of the noted Simpson and Clarendon makes. They're not all black, some being in plain colors. All perfect except in price. That was 50c, but it has been smashed till there's nothing left but..... **19c**

Saturday Evening from 7 to 10 o'clock.  
Ye Olde Tyme Apron Ginghams, always 6c a yard; Simpson's Prints, always 7c. Just for a commotion, we shall offer 2,500 yards of these goods at..... **4 1/2c**

This sale will not open until 7 p. m., and the cut price will be called off at 10 o'clock.

### Flannel Reductions

Swansdown Flannel-ettes—From 18c to..... **12 1/2c**

Waist Flannels—All wool, 27-inch wide, in black and all the new colors, per yard..... **25c**

### Blanket Reductions.

11-4 Cotton Blankets—From 89c a pair to..... **75c**

Cotton Cradle Blankets—In pink, light blue or tan, with fancy borders. 30x40 inches in size, each..... **25c**

### Comfortable Reductions.

Crib Comfortables—Covered with fine silkoline and filled with fine white batting, 30x48 inches, reduced from 50c each to..... **39c**

Silkolone Comfortables—Those big, thick, soft, fluffy affairs for their name; just a few of them left, each..... **2.00**

### Underwear

Men's heavy fleeced Underwear—Cut from 50c to..... **35c**

Men's natural and fancy Merino Underwear—Cut from 75c to..... **45c**

Men's Cotton Combination Suits—From \$1.00 to 65c, and..... **85c**

Ladies' Vests and Pants—Cut from 25c to..... **15c**

Ladies' Egyptian Fleece Lined Vests and Pants—In all sizes, cut from 39c to..... **25c**

Ladies' 75c Oneita Combination Suits—45c; the \$1.00 grade cut to..... **65c**

Wright's Fleece Lined Vests for children..... **25c**

### Drug Prices.

King Dodo Perfume—Sold at most other places at 85c an ounce. Get it of us Saturday at..... **50c**

Compound Licorice Powder, regular 15c cans..... **10c**

Carbolic Ointment, 25c box for..... **12c**

Green Castle Soap, a pound box..... **10c**

Millicent Glycerine Soap, in amber or rose, a cake..... **4c**

### Notions.

Ladies' Hose Supporters—In fancy frilled silk, with all the latest appliques for fastening. Saturday, a pair..... **21c**

Nickel Plated Safety Pins, or black if you prefer, for a card of one dozen, any size..... **3c**

Flourishing Pins—Jet black, in assorted sizes, a box..... **5c**

Here will be found a marked departure from the existing law in essential respects. The system for the state must be reworked until greater freedom of legislative action is secured. The separation of state from local taxation is a matter of supreme importance. The time will come, if it has not already arrived, when revenues for state purposes may be derived from other sources than the ordinary property tax. A complete and you remove all the friction now characterizing the assessment of property throughout the state.

**High Praise for New Law.**

Thus have I hastily sketched the provisions of the bill framed by the commission. From a careful study of the revenue laws of other states and a knowledge of our own condition, I have no hesitancy in saying that a more completely framed and efficient general property tax law is not to be found upon the statute books of any state.

Taxpayers, merchants and owners of grain assailed the bill because they perceive that it contains provisions which may result in the taxation of their property. But it is absolutely untrue to say that the bill will do this, could provide otherwise. All such property, like the farmers' herds and flocks, and the householders' beds and carpets, is the subject of taxation.

While a cloud of witnesses are rising against the bill, the adherence of certain well known interests is quite astonishing. Where are the public service corporations, who will feel the weight of the provisions of the bill?

Gentlemen, we are standing at a most important parting of the ways. Shall we keep on in the old course of injustice or take the new? Who better than you, gentlemen, can give proper answer to the question? Whose answer more than yours will relieve the ranks of the business and social world?

Corporations.

Title IV of the bill relates to "Corporations, Companies and Associations." There is nothing in the existing law corresponding to this, and the commission is governed by the same provisions which they are now governed. It is true that the depositor will be required to list money deposited by him; but so framed as to constitute a complete check upon the receipts of money into the public treasury. The county auditor will be the bookkeeper of the county, and will be the custodian of its public funds. The auditor will be able to know at any time the exact state of the fiscal affairs of the county. The payment of taxes is shown and the date for the completion of the work of the state board of review. The sheriff is dropped out as a collecting officer, and the duty of collecting taxes is placed, where it properly belongs, upon the county treasurer. Personal property taxes are made a lien upon real estate, and the county board of review will be abolished and with them will go a heavy public expense, and of course, lucrative fees now enjoyed by certain officials.

With a simple and inexpensive way of securing in valid titles unless the owner redeems within the period of three years. Personal notice to redeem will not be required, but instead the county auditor will publish a general notice. But even such notice will not be jurisdictional. The taxpayer will have a much better notice than has ever been provided in any previous law. It made the duty of the county auditor to stamp upon every receipt, in case any description of land thereon has been sold for taxes and unredemmed, the words "sold for taxes." Clearing up sales, the pole star toward which tax dodgers have in the past so hopefully directed their craft, can never arise under the present bill. The cases will be extremely rare, if they shall ever occur, in which one can successfully call in question the judgment of the court. The statute of limitations will be repealed so far as it applies to the imposition of taxes. Tax judgment sales will be conducted differently than under the present law. The method of sale will be to the highest bidder but to the one who will pay the amount due the state at the lowest rate of interest. All real estate taxes are a lien upon the property charged. If in any action to test the validity of a tax, the objection proves valid, for any cause objection subsequent to the levy of the tax embraced in the judgment, the court will adjudge a lien for the amount of the tax in favor of the holder of the certificate or deed, and he may enforce the same against the property as if the objection had never been made. It sometimes happens that one believes his personal taxes to be invalid in whole or in part. The bill is more just in this respect than the existing law. It will permit the taxpayer to pay his taxes under written protest, stating therein the grounds upon which he claims the invalidity and then bring an action.

### INSULAR POSSESSIONS

H. V. Mercer Delivers Address Before Flambeau Club.

"Our Insular Possessions" was the subject of an address by H. V. Mercer before the Flambeau Club last evening. He considered the subject from the standpoint of constitutional power of congress over newly acquired possessions. To constitute a new territory, he maintained, had a complete system of delegated power covering external sovereignties and internal sovereignty within the states. It was therefore empowered to legislate for the District of Columbia, forts and arsenals; to make all rules and regulations for the government of territory belonging to the United States without any restriction, possibly excepting the amendment providing for the prohibition of slavery. All the great legal opinions bearing upon the subject had been built upon the theory that exclusive right rested in congress to make and administer the laws of all territory belonging to the United States, prior to the time of organization.

Recent decisions relative to Porto Rico did not oppose this theory; they simply decided that the tariff law relating to foreign countries did not apply to United States territory.

**Homesickers' Excursions.**

Tickets to nearly all points in the United States on sale at all ticket offices of the Chicago Great Western Railway on the first and third Tuesdays of January and February, at the low rate of one fare plus \$2.00 for the round trip. Good to return in twenty-one days from date of sale. For detailed information, address A. J. Aicher, City Ticket Agent, corner Nicollet avenue and Fifth street, Minneapolis.

Successful sittings every day, sunny or cloudy, at Miller's, 427 Nicollet Ave.

Lincoln League Making Arrangements for Observing the Day.

Lincoln's birthday, Feb. 12, is to be observed in a non-partisan manner by the Lincoln League. Twenty citizens of differing political affiliations, have been appointed a committee on arrangements for a banquet of 200 or 300 guests to be held on the 12th of February at the Lincoln League. The active members of the committee are S. M. Owen, once populist candidate for governor, Fred Carter, S. A. Stegwell, late silver republican and fusion nominee for congress, and Robert A. Eaton.

Among the after-dinner speakers will be Colonel George Ripley, S. M. Owen, Thomas R. Kane, and C. J. O'Brien, of St. Paul. There will be informal responses by several of the best known after dinner speakers in the two cities. Many women will attend.

**Hot Springs, Ark.**

Low rate excursion tickets to this famous resort on sale daily at Minneapolis & St. Louis railroad offices. Leave Minneapolis 7:35 p. m., arrive Hot Springs 8 a. m.

Satin-Skin Cream nourishes away wrinkles, blanchishes, gives lovely complexion, satin skin. Only 25c. Try it.

That tired, languid feeling and dull headache is very disagreeable. Take two of Carter's Little Liver Pills before retiring, and you will find relief. They never fail to do good.



## W.L. DOUGLAS

### \$3.50 SHOE UNION

MADE

W. L. Douglas makes and sells more men's \$3.50 shoes than any other manufacturer in the world. WHY?

BECAUSE W.L. Douglas's \$3.50 shoes placed side by side with \$5 and \$6 shoes of other makes are found to be just as good. They will outwear two pairs of ordinary \$3.50 shoes.

BECAUSE His reputation for the best \$3.50 shoes in style, fit and wear is world wide.

Note increase of sales in table below:

1890	= 898,183 Pairs.
1891	= 1,269,764 Pairs.
1901	= 1,566,720 Pairs.

Business More Than Doubled in Four Years.

Sold by 65 Douglas Stores in American Cities, and the best shoe dealers everywhere.

CAUTION! The genuine have W. L. Douglas' name and price stamped on bottom. Made of the best imported and American leathers, at the famous Corcoran Kid, Corcoran Goat, and National Kangaroo.

Fast Color Eyelets and Always Black Hooks Used Exclusively.

Boys' \$2 W.L. Douglas' \$2.00 Strong Made Shoes; Youth's, \$1.75. Shoes by mail, 25 cents extra. Catalog free. W. L. DOUGLAS, Brockton, Mass.

**MINNEAPOLIS STORE:**  
405 NICOLLET AVE.

*E. W. Brown*

This signature is on every box of the genuine Laxative Bromo-Quinine Tablets. The remedy that cures a cold in one day.

**BARBERS' SUPPLIES**  
AND CUTLERY.  
Shavers, Razors and Clippers  
R. H. HEGENER,  
307 NICOLLET AVENUE.

## Catarrh of the Stomach,

bowels or bladder, is cured by the Carlsbad Sprudel Salt. It is also a positive remedy for constipation, liver and kidney complaints.

### CARLSBAD SPRUDEL SALT

contains the same curative properties that have made the Carlsbad Springs famous for five centuries.

Be sure to obtain the genuine imported Carlsbad Sprudel Salt, every bottle of which bears the signature of KRIEGER & BECK & CO., Sole Agents, New York.

### Constitutional Amendments.

Conscious of the restrictive influence of our constitution, the commission recommends that it be amended in certain particulars. The propositions of the commission are briefly these:

First—Deprive the legislature of the power to suspend the sovereign right of taxation. We are admonished to this by grave past mistakes.

Second—Give the legislature power to meet every subject of taxation according to rules of justice, and to reduce the subjects.

Third—Give it power to provide for the complete divorcement of state and local taxation.

Uniformity will be secured when all the subjects of a given class are treated by given rule. Exemptions will depend upon the legislative will. Revenues for state purposes will be raised by other methods than general property tax. I believe thoroughly in

## Jap Rose Soap

one-sixth pure glycerin, is pure and perfect.

Cleanliness in manufacture, pure materials and delicate odor of the natural flower, make it fit for my lady's toilet. She likes it for a shampoo. Baby finds it soothing to irritated skin.

JAMES S. KIRK & COMPANY