SHE KNEW THE CHARACTERS IN "LAZARRE"

A Minneapolis Lady Whose Neighbors Were Noble French Emigres—Some Unpublished Facts From Joseph Bonaparte's History—The Real Comte de Chaumont and His Northern New York Estate.

OUT on First avenue S one can gossip cheerfully these days about automobiles, flying machines, and wireless telegraphy with an old lady intensely interested in current progress. But she can add personal reminiscences of men who made great figures in the world before railroads were imagined. She tells of a grandnephew that fought with Filipinos. But she tells also of her friends that became princes and kings under the bloody leadership of Bonaparte, and of other friends who aided in the gentler, greater victories of Benjamin Franklin.

Apparently not more than seventy years of age, she has associated, nevertheless, with historic characters of the eighteenth century. She has lived always in America, almost always in a country town. Yet her guests, her neighbors, have been French nobles who were friends of Lafayette, and who entertained Franklin at the court of Louis XVI. In her house have visited a king of Spain and brother of Napoleon together with a nephew of the Italian Alexander. Her next door neighbor was a niece of the great emperor's, and still another neighbor was a friend of Madame de Stael's.

This fortunate Minneapolitan, who has felt, so to speak, the great events of three centuries, is Mrs. Charity A. Stewart. She lives at 3031 First avenue S with her daughter, Miss Anna B. Stewart, principal of the Lyndale public school.

Mrs. Stewart's home, until a few years ago, was in Jefferson county, New York, near the Canadian boundary and close to the scene of "Lazarre," the new and popular romance.

Her earliest recollections include those of the big house where "the count" lived, of his many servants in queer livery and of the great balls, "where the old ladies appeared with powdered heads and such

JACQUES LE RAY, COMTE DE CHAUMONT,

The host of Benjamin Franklin and John Adams at Passy while the American envoys were negotiating with the court of Louis XVI. Comte de Chaumont afterwards removed to a large estate in Jefferson county, New York, where his friends and his family became intimately associated with Mrs. Charity A. Stewart, now living at 3031 First avenue S, Minneapolis. The portrait is reproduced from a faded print in possession of Mrs. Stewart.

Comte de Chaumont's name will be recognized as that of a prominent character in the historical romance of "Lazarre." The public that is enjoying this novel through The Journal columns will be gratified to learn that "Lazarre" has just been successfully presented upon the stage with Otis Skinner in the title role.

very low necks—we didn't think it was a bit nice, especially at their age!—and where everybody danced such slow and solemn steps. I've guessed since that it was the old court minuet.

"Yes, I can't think back when the count wasn't at his big house. But I suppose I never saw the first count, although I knew friends of his who had lived with him in France, and I was especially acquainted with his son, who lived in our county for years during my early life.

The Comte de Chaumont.

"Now, this count—not the son but his father—was James, or Jacques, Le Ray, Comte de Chaumont, or, as he usually wrote it, Comte Dechaumont. I believe he's quite prominent in the story of 'Lazarre' that all the girls are reading in The Journal.

"Well, Count James, as we called him, was a great friend of Franklin's. The comte's old companions used to speak of it. They used to tell how they and the count had entertained Franklin and John Adams at Passy, and especially how the count had furnished the American envoys the house that they occupied at Passy during their negotiations. This must have been true, because a descendant of the count's was entertained by the American government at the time of the centennial celebration of Cornwallis' surrender—about, let me see, about 1881. The same stories were then published about Count James' hospitality to Franklin.

"It seems that the count, who was one of the noble emigres during Napoleon's time, came over to our country in 1808. He bought a big tract of land—40,000 acres—and in 1819 he built what was a splendid mansion, almost a palace, for that place and time. The house cost $60,000, which meant a great luxury in a region where a man worth $50,000 was a multi-millionaire, a regular steel magnate.

"This big house was built of brick covered with white stucco, and was in the classic style with a fine colonnade of tall pillars that we children thought were solid marble, brought from Greece. The interior was rich and dainty—gilding and mirrors everywhere, like the palace that we small girls expected to live in after we each had married a prince.

"The count's son occupied the house during the time I recall distinctly. His name was Vincent Le Ray. But he was also a count; he inherited the title and estates from his father. The father had been a great favorite in the county. He was a fine, serious, polite man—here's his picture. He always wore a sword when he received his noble friends who came to balls or to make long visits at the 'chateau,' as they called the 'big house.' He learned to talk English pretty well, and he tried to make himself a good American in spite of the fact that he went back to France regularly after Waterloo and at last died in his native land about 1840.

A Patron of Agriculture.

"But he had done a great deal for Jefferson county. He had introduced improved methods of agriculture on his thousand-acre farm, and he had imported any number of fine cattle and sheep from France. I once heard that he was the first president of our state agricultural society, which was founded in 1825. Even at that time, so close to the revolution, our good Americans weren't altogether opposed to a nobleman, especially if he'd helped us against the British asistocracy!

"And the son encouraged our democratic leanings by marrying into the Livingston family that lived down on the Hudson and was wealthy for those days. This Miss Livingston was one of the early 'American countesses.'

"I became particularly well acquainted with the Le Rays through my husband. He was half French himself, and his father was for fifty years the agent of the Le Ray family in Jefferson county, sold off sections of their big estate from time to time, and managed their business.

"My husband's father was Patrick S. Stewart. He was a native of Edinburgh. While crossing to this country on a British ship in Napoleon's time he was captured by a French frigate and was taken a prisoner down to Martinique in the West Indies. He was kept there about two years. But he enjoyed more or less liberty, and he managed to get a very good acquaintance with the French language. After a while he was released and he landed from an English vessel in Canada. He happened to hear of the French count who had bought a large tract of land down our way and he came over and applied for employment. He relied on his knowledge of French. He was at once accepted and he remained the Le Rays' agent for fifty years.

"He married a girl from Bordeaux, Marie Cornue, and their son was my husband, David A. Stewart, who died here in Minneapolis about sixteen years ago.

The Marble Tomb in the Forest.

"But speaking of the Le Rays, the old count's only daughter, Therese, was married secretly, just before the family started for America, to the Marquis de Gouvello, and though he was one of the colony, her secret didn't come out for several years. Meantime, an infant daughter was born to the marquise. It died within a few weeks and was buried in the thick woods of the estate, near the chateau, without the neighborhood's knowing anything about it. I saw the little marble tomb myself some years later, a beautiful little tomb delicately sculptured and with an inscription in French and Latin. For not long after the child's death the mother's marriage was acknowledged, and the marquis sent to Paris for this marble tomb. The family used to receive many things from the other side the ocean, although they had to be brought up with the mail from Utica once a week by a barefooted boy on horseback.

"Vincent Le Ray went back and forth a great deal between France and the United States, and usually brought with him his son, James Junior, who soon became a widower like his father. Young James had married in France and gained a title of his own. He was by no means as elegant, cultured and courtly a gentleman as his father, Vincent Le Ray. But, you see, the son was half Yankee!

"They were a brave race! Duels took place more than once, in that thick grove near the little tomb, between titled Frenchmen that sometimes included a Le Ray. In fact, Vincent's youngest brother, Alexander, was killed in a duel away down in Texas about 1844.

"The daughter, Marquise de Gouvello, died about 1853. Her mind was affected several years before her death. Then she would always go back to those strange times of her early life. She would try to keep everybody from thinking that she was married. She'd insist on the servants and the callers addressing her as Mademoiselle instead of Madame. During these spells of hers the road through the grove was barred off so no one could pass the baby's tomb. If anybody, without thinking, started towards the grove, and the poor marquise saw him, she'd become hysterical at once.

"The present town of LeRaysville sprang up on the count's estate, but the house is still occupied by the son of a Frenchman who bought it from Count Vincent.

"Vincent himself died in 1866. The only descendant of the Le Rays now alive, I believe, is Charles, Marquis de St. Paul, a grandson of Vincent's. But the grandson is childless and at his death this really ancient family will have disappeared.

"One of their particular friends, especially of Therese's, was their neighbor, Madame Camille de Feriet. She was a widow and might have used her husband's title, but she never did. She built a beautiful house called The Hermitage. She was a very lovely woman. Her conversation was brilliant and witty. I used to enjoy calling on her so much, and she was always very glad to entertain her American neighbors. She wasn't afraid of strangers, like some rich farmers that moved up from Utica and tried to associate with nobody but the noble French families. But the French families didn't encourage 'em! Madame de Feriet, when we could draw her out, would tell us the most delightful things about her former friend, Madame de Stael, whose portrait Madame Camille always wore in a little locket.

"But no doubt the most exalted of our foreign folk in Jefferson county—now that you've asked me to tell you all about them—was Joseph Bonaparte, the eldest brother of Napoleon. For Joseph, you know, had been a real king of Spain not to mention his crowns of Naples and Sicily. He did not live regularly in Jefferson, although he visited there several times. But he came to establish a home for his wife and daughter. When I say that I'm telling something that you will seldom see, perhaps never, in any life of Joseph.

"It's a fact almost unknown, that this royal gentleman had a dear American friend who would have been his wife if he hadn't had one already in Europe. Joseph married his real wife before Napoleon exalted the family, and she lived until after Joseph's death. So you see that, with the most benevolent intentions, he couldn't very well marry little Annie Savage.

"He met her at Bordentown, N. J., where he made his home after he came to America. I don't know who her father had been. But Annie had been well educated at a Philadelphia academy. She was a very pretty girl, with deep, gray eyes, rather misty and sad, and the littlest white teeth. I think that Joseph not only dazzled her, but persuaded her and her mother—then a widow—that his wife in Europe was only a sort of formal state alliance—which wasn't true—and that he would marry Annie very soon. Of course he never did. But he took the mother and daughter abroad, so that, as he said, his child might be born in France. And Annie actually did live for some weeks in France, right over the Swiss frontier, although Joseph preferred to keep himself hid in Geneva and not say anything about his new family. They all came back soon to America.

"It was then that Joseph went up into our country to get a home for Annie, her baby and her mother. It looked as if he was trying to put them as far off as possible, though Annie always gave excuses for him and said that, if they lived quietly a few years, it would help him to annul what she called his 'state marriage.'

"Anyhow, Joseph bought part of my father's farm and a lot more land and built a pretty house for the Savages. When His Majesty—as old Mrs. Savage usually called him—when he arrived he announced himself as the Count de Survilliers the title he'd assumed, and he made no pretences in his clothing, manners or way of living. He had only one servant with him, a soldier of the Old Guard with a frightful purple and scarlet welt across his cheek. He said it was made by a Cossack lance during the retreat from Russia.

"Joseph was a short, dark gentleman rather fleshy, simply dressed, and very subdued and kindly in his manner. I don't think he ever had half the ambition of his little younger brother. Joseph gave me the impression that if he'd become a king, he didn't mean to, and he was very sorry for it. With him on one visit was a jolly, rollicking young fellow with black eyes that we young women admired hugely. He bore another famous name. It was young Joachim Murat, son of the great inkeeper and of Napoleon's own sister Caroline.

"Anna Savage's child was a daughter named Pauline. The girl really looked like her mighty uncle, especially about the mouth. She had his beautiful smile that all the biographers tell about. And she had something of his strong will, a great deal more than her father had. She never went to our little school, but was educated by French teachers at home—'to become a princess,' she used to say. But when she came to our children's entertainments she always insisted on taking charge of everything in sight, especially the cakes or candy or anything worth having. She'd lisp in French, 'Pour moi n'eth pas?' and wrap up all the cakes she could carry in her little apron. That was bad manners for a young princess, but it was a family failing, and it used to tickle the rest of us.

"She didn't marry a prince, of course, any more than any of us—though we used to envy her the superior chances that we supposed she'd have with the crowned heads—but, instead, she married a rather useless fellow with no steady occupation and very little money. He was Howell Zachariah Benton. At her marriage she received a wonderful dowry, we thought. She got $20,000 in gold from her father. But her husband then adopted a regular business, sleeping, eating and drinking, especially drinking. He spent her money liberally for himself and even before he died she had to take in boarders for a living.

"But Napoleon III. gained the crown of France and I suppose she wrote to him—of course her father had been dead a long time. Because she gave out that she was going back to her own family to live at court, and she started off for Europe. She came back, though, in about a year. But after that until her death, a few years ago, she always lived very comfortably and dressed in the height of fashion. No doubt she got an allowance from the Bonapartes. They must have been very kind to her, for she wrote a book, 'France and Her People,' after her return and told a great deal of the inside life of the court, all in the kindliest way towards the emperor and Eugenie.

But this American niece of the great conqueror left no children—they all died young. Her house, with the big stone 'N' over the door, was turned into a creamery, her estate is now a dairy farm. After the battle of Sedan she used to say—I remember it so well; of course, it was only the other day almost—'Well, ladies, if my cousin had lived there would have been no republic, and I should at least have died a princess. You know I was always to go back to court.'"

10 y'r's on the m'k't and hasn't scratched yet!!!

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SHORT ON SEWERS

Minneapolis Has Only About One-sixth Amount Needed, Says Carl Ilstrup.

About Six Miles Have Been Put in This Year Making Total of 168 Miles.

When the six sewer crews now employed complete their work for this year about Nov. 1 six miles more of sewers will have been added to the Minneapolis system for the season. The work has already cost the city about $80,000. Carl Ilstrup, sewer engineer, says the total expenditures in his department for the year will finally approximate $120,000, as against $96,000 for last year. The sewers laid this season have been pretty well distributed throughout the different wards.

"As yet," said Mr. Ilstrup, "Minneapolis has only put in about one-sixth of the big sewage system which will ultimately be required to drain this vast city. It will not be many years before there will be an urgent demand for the construction of the other five-sixths. The outlying sections in the twelfth, thirteenth, fourth and third wards, particularly, are rapidly building up and it will not be long before we will have to complete our system to our uttermost confines in order to drain thoroughly our big municipal area.

The lay of the land in Minneauolis is admirably adapted to sewer construction. All that we need now is more money with which to prosecute the work. For lack of funds we are still behind the actual demand in the ninth, tenth, eighth, first, fourth, third, twelfth and thirteenth wards. The thickly populated districts as a whole, however, have been well taken care of, considering our rapid growth.

"At the end of this season we will have 168 miles of sewers in Minneapolis, as compared with more than 200 miles in the smaller city of St. Paul. The fact should be borne in mind for purposes of comparison in this connection that St. Paul covers a square mile more of territory and is a considerably older town. They were building sewers there before Minneapolis was thought of."

QUOTABLE FUN IN "THE SULTAN OF SULU"

One of the most surprising facts in relation to "The Sultan of Sulu," the new musical satire by George Ade, the "Fables in Slang" man, is that it contains no slang. It is an opera built on the old lines and depends for its fun on the comedy situations and the real humor of the story, and not on any horse play, puns or so-called "gags." Throughout the book are many epigrams and bits of dialogue which are likely to be remembered and quoted. Here are a few samples.

When the American lieutenant meets the beautiful Sulu maidens he says to them: "We paid twenty millions of dollars for you. At first it seemed a large price, but now that I have seen you I am convinced it was a bargain."

The lieutenant observes that one of the Filipino maidens is smoking a cigarette. He expresses his surprise and she asks him, "Don't the ladies of your country smoke?" Whereupon he replies: "The ladies do—the women don't."

The judge advocate from Boston is introduced as "A lady who knows as much as any man—and then some more."

After the city is taken the sultan is made governor, the American colonel assuring him that "a governor is the noblest work of the campaign committee."

A reception is described as a "Function at which a large number of people assemble in order to be exclusive."

The lieutenant says to the American girl, "I love you as only a West Pointer can love the one girl in sight."

Ki-ram learns the American waltz and is charged with it, but has a fear that it is not proper. When assured that it is proper he says: "I had no idea that anything as pleasant as that could be proper."

The colonel assures Ki-ram that "the constitution and the cocktail follow the flag."

Ki-ram says: "I am going to drink cocktails all day and waltz all night. I am going to be so civilized that people will talk about me."

He tells one of his wives: "According to the Ladies Home Journal it is not considered good form for a wife to hang around when her husband is proposing marriage to another lady."

The sultan has eight wives and after the American law is introduced he is arrested for "octagamy."

On the morning after the inauguration Ki-ram decides that civilization "may be all right, but I took too large a dose right at the start."

When Ki-ram is about to propose to the American girl she warns him that she is not an heiress. He says: "Henrietta, you wrong me. I am Sulu, not English."

Ki-ram learns that Henrietta is engaged but she is not sure that it is going to "take."

Under the American law a divorced wife is entitled to one-half of the income of the husband. Ki-ram has eight wives, therefore is expected to pay four times his income and the more he increases his income the more he owes. As he expresses it: "I am broke, and the more money I get the worse I am broke."

Ki-ram decides that "He loved not wisely but too often."

After Ki-ram and his secretary have been sent to prison and put into convict suits, they condole themselves with the fact that science has lately discovered that crime is merely a disease. They are "not really bad, but are troubled with bacilli."

Ki-ram and his secretary open a matrimonial bureau and advertise as follows: "'Husbands and wives supplied while you wait. Satisfaction guaranteed or goods will be exchanged."

When the lieutenant receives his promotion and is hailed as a hero, Ki-ram sympathizes with him and says: "You're a hero. Now you will have to be investigated."

The complications of the play are largely straightened out when it is learned that the supreme court decides that "the constitution follows the flag on Mondays, Wednesdays and Fridays only."

OSTRICH FARMING

How It Was Inaugurated in Algeria and Brought to Success in South Africa.

October Success.

Fifty years ago the domestication of the ostrich was an idea scouted by most of the zoologists who had given time and thought to the subject. Their young, it was believed, could not be raised in a state of captivity. The great demand for ostrich feathers was then met by hunting and killing wild birds, and there were indications that the species would soon become extinct. But, in the early sixties, a French scientist named Gosse issued a pamphlet in which he argued that the domestication of the ostrich was feasible and practicable, and not long afterwards a brood of ostriches was reared in the city of Algiers. Gosse's pamphlet and news of the experiment in Algiers became familiar to two farmers in Cape Colony, who determined to undertake the domestication of ostriches in South Africa. Beginning with two birds, which they caught and placed in an inclosure, in a twelvemonth they had a brood of eighty, which marked the birth of a new industry which has played a potential part in the development and commerce of a vast region. Large tracts of land in South Africa, which could not be profitably used for any other purpose, are now devoted to this business and feathers to the value of six million dollars, from nearly four hundred thousand domesticated birds, are now annually sent abroad from Cape Colony.

THIS WAS PLAIN HERESY

Rockefeller's Sunday School Class Addressed by a Rank Socialist.

New York Sun Special Service

New York, Oct. 6.—John D. Rockefeller, Jr., did not attend his Sunday school class yesterday on account of a cold. He was to have resumed his place in the gathering at the Fifth Avenue Baptist church, and a letter had been sent to all the members of the class urging them to be present and bring their friends.

There was a good attendance. Addresses were made by several of the 117 members who were present. A member from New Jersey stepped out in front of the class and began to talk upon a socialistic theory which he had worked out and which he said would give to every man a fair compensation for his effort.

He questioned the sincerity of powerful capitalists who came before the class and told them that the secret of success in life was ability in washing windows and doing well the little that was given them to do.

He said it was the habit of all men who had accumulated great wealth to tell the poor young men that they must be faithful in little things, be honest and virtuous in all that they did, but he often questioned if the wealthy men of the country had obtained their wealth by adhering strictly to the principles they were teaching. He was not sure that these men had not employed different methods from those they sought to inculcate.

Others spoke along the same lines.

Gout and Rheumatism

for the cure of which so many go to Carlsbad, immediately relieved and generally cured by the genuine *Carlsbad Sprudel Salt*, which is evaporated from the famous springs at Carlsbad.

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RHEUMATISM

Tortures, Cripples and Deforms

Rheumatism does not treat all alike. Some suffer torture from the very beginning, the attack being so sudden, sharp and disastrous that they are made helpless cripples in a few days, while others feel only occasional twitches of pain in the knees, ankles, elbows and wrists, or the muscles of the legs, arms, back or neck; but this treacherous disease is only traveling by slower stages. The acid poisons are all the while accumulating in the blood, and muscles and joints are filling with corroding, acrid matter, and when the disease tightens its grip and strikes with full force, no constitution is strong enough to withstand its fearful blows, and its victims are crippled and deformed, or literally worn out by constant pain. Rheumatism is caused by Uric Acid or some other irritating poison in the blood, and this is the cause of every variety and form of this dread disease. External remedies do not reach the blood, consequently do no lasting good.

THE BLOOD AND SYSTEM RULED BY ACID.

S. S. S. goes directly into the circulation and attacks the disease itself. The acid poisons that cause the inflammation, soreness and swelling are neutralized and the blood purified and cleansed of all irritating matter, and nothing is left in the circulation to produce other attacks. S. S. S. being a vegetable remedy does not impair the digestion or general health like alkaline and potash remedies, but builds up and invigorates the entire system, and at the same time makes a thorough and permanent cure of Rheumatism.

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Indorsed by Members of W. C. T. U.

Mrs. Moore, press superintendent of Woman's Christian Temperance Union, Ventura, Cal., writes: "I have tested White Ribbon Remedy on very obstinate drunkards, and the cures have been many. In many cases the Remedy was given secretly. I cheerfully recommend and indorse White Ribbon Remedy. Members of our union are delighted to find an economical treatment to aid us in our temperance work."

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Proposed Amendments —TO THE— Constitution of Minnesota

Hon. Peter E. Hanson, Secretary of State—Sir:

Pursuant to Chapter 157 of the General Laws of 1887, I herewith file in your office synopses of Amendments to the Constitution of the State of Minnesota as proposed by the General Laws of the State of Minnesota enacted at the General Session of the Legislature in 1901 and the Extra Session in 1902, as well as a synopsis of Chapter 150 of the General Laws of 1901, being an Act involving the taxation of railroad property, to be submitted to the electors of the State for adoption or rejection at the next General Election.

Yours respectfully,

W. B. DOUGLAS,
Attorney General.

SYNOPSES OF AMENDMENTS TO THE CONSTITUTION OF THE STATE OF MINNESOTA PROPOSED BY THE LEGISLATURE OF THE SAID STATE AT THE GENERAL SESSION IN 1901, AND THE EXTRA SESSION IN 1902, AS WELL AS A SYNOPSIS OF CHAPTER 150 OF THE GENERAL LAWS OF 1901, PROPOSING AN INCREASE OF THE GROSS EARNINGS TAX UPON RAILROAD PROPERTIES.

I.

Pursuant to the provisions of section 32a of Article IV. of the State Constitution, the Legislature by act approved April 6, 1901, known as Chapter 150 of the General Laws of 1901, present to the electors of the state for rejection or approval, the following, to wit:

Section 1. That every railway company owning or operating any line of railway situated within, or partly within, this state shall, during the year 1903, and annually thereafter, pay into the treasury of this state, as taxes upon all property within this state owned or operated for railway purposes by such company, including equipment, appurtenances, appendages and franchises thereof, a sum of money equal to four (4) per cent of the gross earnings derived from the operation of such line of railway within this state; and the payment of such taxes shall be in full and in lieu of all other taxes upon the property and franchises so taxed. The lands acquired by public grant shall be and remain exempt from taxation until sold or contracted to be sold or conveyed as provided in the respective acts whereby such grants were made or recognized.

Sec. 2. The term, "the gross earnings derived from the operation of such line of railway within this state," as used in section one (1) of this act, is hereby declared and shall be construed to mean all earnings on business beginning and ending within the state, and a proportion of earnings on all interstate business passing through, into or out of the state, as the mileage operated within the state bears to the entire mileage operated by such company.

Sec. 3. All acts and parts of acts not inconsistent herewith regulating the payment, collection, time of payment, enforcement, or reports involving the amount of taxes upon the gross earnings of railroad companies within this state, or providing penalties for the nonpayment of such taxes, are hereby made applicable to this act so far as may be; and all acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

Sec. 4. Upon failure to pay the amount of such taxes legally due upon the dates heretofore provided by law for the payment thereof, in addition to existing remedies, collection may be enforced in a civil action brought in the name of the State of Minnesota in the district court of any county.

Sec. 5. This act shall be submitted to the people of this state for their approval or rejection at the next general election for the year 1902.

(The omitted provision refers to the method of printing the ballot and submitting the act for ratification.)

This act provides for an increase in the amount of taxes collected by the State upon the property of the railroads situated within the State from three per cent upon the gross earnings derived from the operation of such lines of railway within the State, to a sum of money equal to four per cent upon the gross earnings derived from the operation of such lines of railway therein.

Under the terms of the Constitution above referred to, this Act of the Legislature must be submitted to legal voters of the State, and will become operative if adopted by a majority of such electors voting at the next general election.

II.

By an act of the Legislature of the State of Minnesota, approved February 28, 1901, and known as House File No. 100, it is proposed to amend Article Eight (8), section Six (6) of the constitution.

This section as now existing reads as follows:

Section 6. The permanent school and university fund of this state may be invested in the purchase of bonds of any county, school district, city, town or village of this state, but no such investment shall be made until approved by the board of commissioners designated by law to regulate the investment of the permanent school fund, or the permanent university fund of this state; nor shall such loan or investment be made when the bonds to be issued or purchased would make the entire bonded indebtedness exceed fifteen (15) per cent of the assessed valuation of the taxable real property of the county, school district, city, town or village issuing such bonds; nor shall such loans or indebtedness be made at a lower rate of interest than three (3) per cent per annum nor for a shorter period than five (5) years, nor for a longer period than twenty (20) years, and no change of the town, school district, city, village, or of county lines, shall relieve the real property in such town, school district, county, village or city in this state at the time of the issuing of such bonds from any liability for taxation to pay such bonds.

The effect of the above amendment, if adopted, will be to authorize the investment of the permanent school and university fund of this state for a period of not less than five (5) or more than twenty (20) years, at an interest rate not less than three (3) per cent per annum, in the bonds of any county, school district, city, town, or village, of this state, when the bonds to be issued or purchased will not make the entire bonded indebtedness of such municipalities exceed fifteen (15) per cent of the assessed valuation of the taxable real property contained therein.

The substantial change proposed by said amendment is to authorize such investments when the entire indebtedness, including the bonds in question, does not exceed fifteen (15) per cent of the assessed valuation of the taxable real property in such municipalities; whereas, under the existing constitution loans are permitted only where such total indebtedness does not exceed seven (7) per cent of the assessed valuation.

III.

By an Act of the Legislature of the State of Minnesota, approved April 13, 1901, and known as House File No. 353, it is proposed to Amend Section Sixteen (16), of Article Nine (9) of the Constitution.

The Section as now existing reads as follows:

Section 16. For the purpose of lending aid in the construction and improvement of public highways and bridges there is hereby created a fund to be known as the "state road and bridge fund." Said fund shall include all moneys accruing from the income derived from investments in the internal improvement land fund, or that may hereafter accrue to said fund, and shall also include all funds accruing to any state road and bridge fund, however provided.

The legislature is authorized to add to such fund for the purpose of constructing or improving roads and bridges of this state, by providing, in its discretion for an annual tax levy upon the property of this state of not to exceed in any year one-twentieth (1-20) of one (1) mill on all the taxable property within the state.

The legislature is also authorized to provide for the appointment by the governor of the state of a board to be known as the "state highway commission," consisting of three (3) members, who shall perform such duties as shall be prescribed by law, without salary or compensation other than personal expenses.

Such commission shall have general superintendence of the construction of state roads and bridges and shall use such fund in the construction thereof and distribute the same in the several counties in the state upon an equitable basis. Provided, further, that no county shall receive in any year more than three (3) per cent or less than one-half (½) of one (1) per cent of the total fund thus provided and expended during such year; and provided, further, that no more than one-third (1-3) of such fund accruing in any year shall be expended for bridges, and in no case shall be more than one-third (1-3) of the cost of constructing or improving any road or bridge be paid by the state from such fund.

It is proposed by said Act to amend the same so as to read as follows:

Section 16. For the purpose of lending aid in the construction and improvement of public highways and bridges, there is hereby created a fund to be known as the "State Road and Bridge Fund." Said fund shall include all moneys accruing from the interest derived from the investments in the internal improvement land fund, or that may hereafter accrue to said fund, and shall also include all funds accruing to any state road and bridge fund however provided.

The legislature is authorized to add to such fund for the purpose of constructing or improving roads and bridges of the state, and providing in its discretion for an annual tax levy upon the property of this state of not to exceed in any one year one-tenth (1-10) of one mill on all the taxable property within the state.

The existing constitution authorizes legislation providing for a levy of a state tax of 1-20 of one mill for the purpose of building roads and bridges, and provides for its use under the direction of a State Highway Commission in such counties as shall contribute at least double the amount of the state moneys expended by said commission for such purpose, subject also to certain other limitations.

By the proposed change, a tax of 1-10 of one mill is authorized to be levied for this purpose; the Highway Commission is abolished, and the result, if the proposed amendment is adopted, will be to place the distribution of such funds in the hands of the legislature, without limitation or restriction.

IV.

By an act of the legislature of the State of Minnesota, known as Chapter One (1), of the Laws of the Extra Session of 1902, it is proposed to amend Sections One (1), Two (2) and Three (3), of Article Nine (9), of the Constitution.

The sections as now existing read as follows:

"Section 1. All taxes to be raised in this state shall be as nearly equal as may be, and all property on which taxes are to be levied shall have a cash valuation, and be equalized and uniform throughout the state; provided, that the legislature may, by general law or special act, authorize municipal corporations to levy assessments for local improvements upon the property fronting upon such improvements, or upon the property to be benefited by such improvements, or both, without regard to a cash valuation, and in such manner as the legislature may prescribe; and provided, further, that for the purpose of defraying the expenses of laying water pipes and supplying any city or municipality with water, the legislature may, by general or special law, authorize any such city or municipality, having a population of five thousand or more, to levy an annual tax or assessment upon the lineal foot of all lands fronting on any water main or water pipes laid by such city or municipality within corporate limits of said city, for supplying water to the citizens thereof, without regard to the cash value of such property, and to empower such city to collect any such tax assessments, or fines or penalties for failure to pay the same, or any fine or penalty for any violation of the rules of such city or municipality in regard to the use of water, or for any water rate due for the same.

And provided further, that there may be by law levied and collected a tax upon all inheritances, devises, bequests, legacies and gifts of every kind and description above a fixed and specified sum, of any and all natural persons and corporations. Such tax above such exempted sum may be uniform, or it may be graded or progressive, but shall not exceed a maximum tax of five per cent.

Sec. 2. The legislature shall provide for an annual tax sufficient to defray the estimated (ordinary) expenses of the state for each year; and whenever it shall happen that such ordinary expenses of the state for any year shall exceed the income of the state for such year, the legislature shall provide for levying a tax for the ensuing year sufficient, with other sources of income, to pay the deficiency of the preceding year, together with the estimated expenses of such ensuing year.

Sec. 3. Laws shall be passed, taxing all moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise; and also all real and personal property, according to its true value in money; but public burying grounds, public schoolhouses, public hospitals, academies, colleges, universities and all seminaries of learning, all churches, church property used for religious purposes, and houses of worship, institutions of purely public charity, public property used exclusively for any public purpose, and personal property to an amount not exceeding in value two hundred dollars for each individual, shall, by general laws, be exempt from taxation.

It is proposed by said chapter to amend the same so as to read as follows:

Section 1. The power of taxation shall never be surrendered, suspended or contracted away. The legislature shall provide for an annual tax sufficient to defray the estimated ordinary expenses of the state for each year, and whenever it shall happen that such ordinary expenses for any year shall exceed the income of the state for such year the legislature shall at its next general session provide for levying a tax sufficient to pay such deficiency. And whenever the income of the state from other sources shall be sufficient to defray all of its ordinary expenses without the levy of any annual state tax, such tax levy shall be omitted. All taxes to be raised in this state shall be as nearly equal as may be and shall be levied and collected for public purposes only; and all property on which taxes are to be levied, except as herein otherwise provided, shall have a cash valuation, and shall be equalized and uniform throughout the state; provided that whenever the levy of a tax for state purposes is omitted as above provided, the taxes levied for local purposes shall be upon a valuation of the property within the several counties and the subdivisions thereof, which shall be equalized and uniform throughout each county. The legislature may by general or special law authorize municipal corporations to levy assessments for local improvements upon the property fronting upon such improvements or upon property benefited thereby, or both, without regard to a cash valuation, in such manner as the legislature may prescribe. There may be levied and collected an annual tax upon franchises granted by public authority, in addition to the tax on the real property and other personal property of the person or corporation holding such franchise; or in lieu of a tax on such franchise alone, or in lieu of a tax on such franchise and the personal property used in connection with the exercise of the same, there may be imposed such tax upon the gross earnings of the person or corporation holding such franchise as the legislature may determine; and said tax shall be apportioned between the state, counties and municipalities where such franchise is exercised. In the same manner as real estate taxes are apportioned. There may be levied and collected a transfer tax not to exceed 5 per centum upon the estates of decedents, above a fixed and specified sum, which tax may be uniform or graded or progressive. There may be levied and collected a registry tax upon all real estate mortgages which shall be in lieu of all other taxes on the debt secured by such mortgages; and a tax upon the income from all credits owned by persons or corporations, as such credits are now or may be hereafter defined by law, and also on the income arising from all personal property, and also upon the income of all persons or corporations above the sum of $1,000 per annum, not arising from such personal property, or from property otherwise taxed in this state. Such income tax shall be uniform throughout the state, and may be graded or progressive or both, and shall be levied at a rate not to exceed 10 per centum upon the income from credits, and upon the income from personal property, and at a rate not exceeding 4 per centum upon such other income. Laws shall be passed taxing all real and personal property; provided that credits and personal property shall not be subject to other taxation than the income or registry tax herein authorized, while the law imposing such income or registry tax shall be in force; provided, public burying grounds, public schools, public hospitals, public library associations, colleges, universities and all seminaries of learning, all churches and church property used exclusively for religious purposes, and institutions of purely public charity, and public property used exclusively for public purposes, and personal property to an amount not exceeding $300 to each individual shall be exempt from taxation, but such personal exemption shall not be allowed to more than one member of the same family. Provided further, that nothing in this act contained shall be construed to affect, modify or repeal any law providing for the taxation of the gross earnings of railroads.

The effect of the above amendment if adopted, will be to amend the existing Constitution, as follows:

1st. To prohibit the legislature from surrendering or contracting away the power of taxation.

2nd. To provide that whenever the income of the State derived other than from direct taxation upon real and personal property shall be sufficient to defray all the expenses of the state, and the direct tax levied for such purpose is omitted, taxes for local purposes shall be levied upon the taxable property of the county, which shall be equal and uniform throughout the county as distinguished from being equal and uniform throughout the State.

3rd. To authorize municipal corporations to levy assessments for local improvements under and pursuant to special, as distinguished from general laws.

4th. The Legislature is authorized to provide for the levy and collection of an annual tax upon franchises granted by public authority, in addition to the tax on real and personal property of the person or corporation holding the same.

5th. The Legislature is authorized to provide a tax upon the gross earnings of any person or corporation holding such a franchise, conditioned that such gross earnings tax may be in lieu of a tax upon the franchise or upon the franchise and personal property as well.

6th. Authority is conferred upon the Legislature to provide for the levy and collection of a registry tax upon all real estate mortgages which shall be in lieu of all other taxes on the debt secured by such mortgage.

7th. The Legislature is authorized to provide for a tax upon incomes in excess of $1,000 per annum, not arising from credits or personal property or from property otherwise taxed in this state, and also a tax upon the income derived from credits as well as from personal property. Such tax shall be uniform throughout the state and may be graded, or progressive, or both, and shall be levied at a rate not to exceed ten per centum upon incomes derived from credits and personal property, and at a rate not exceeding four per cent per annum upon such other income. In case of the imposition of the registry tax above referred to, or of an income tax arising from credits or personal property or credits and personal property owned by the party against whom such registry or income tax is imposed is exempted from all taxation while the law imposing such income or registry tax is in force.

In other words, where an income tax upon salaries or earnings of individuals is provided for, all personal property and credits must still be subjected to taxation, while in case of the imposition of an income tax arising from credits and personal property or of a registry tax such credits and personal property are exempted from taxation.

8th. The Legislature is authorized to exempt personal property of each individual to the extent of $300, provided the same shall not apply or be allowed to more than one member of the same family.

9th. Other provisions of the existing constitution involving the subject of taxation are preserved and continued in force.

W. B. DOUGLAS,
Attorney General.

July 3rd, A. D., 1902.