

MUST-LESSEN TAX BURDEN IN STATE—ROBINSON

Judge of Supreme Court, Discussing Tax Limitation Matter, Voices Sentiment

CONSTRUES H. B. NO. 25

Warning upon all public officials that they must decrease the tax burden is given by Justice J. E. Robinson, of the supreme court, in a special concurring opinion in the supreme court decision construing house bill no. 25, the tax limitation law. Justice Robinson, in his opinion says:

Northern Pacific v. Tucker
Robinson, J., concurring:
The purpose of this friendly action is to induce the court to construe the meaning of Section 2, H. B. 25, Chap. 122, Laws, 1921.

The complaint avers that for the year 1921 the County Commissioners of Cass County levied for bridge purposes a tax of \$80,000; that in the three preceding years the average levy was \$57,500, and that the levy for 1921 is \$22,350 in excess of the average for the three prior years, and that such excessive levy is void. In August, 1921 the court made an order and judgment restraining the alleged excess levy and the county auditor appeals. The auditor insists that the limitation of the statute applies only to the general budget of the municipality, and not to a particular item of the budget. It will be noted that the several counties and municipalities may levy taxes for numerous purposes of which some are of little consequence and not at all within the scope and meaning of the section which limits the tax levies and provides that the electors may, by a majority vote, authorize a levy of twenty-five per cent in excess of the limit. The statute was passed because of the fact that in 1919 the assessed valuations of property had been increased to over three times that of former years and such increase in the assessment permitted a similar increase in the tax levies, the result being that the county and other municipal taxes were so excessive as to cause a general uproar against the same. In November, 1919, at the special election in Tower County the issue was on the excessive tax levies. The Nonpartisan League was held responsible for the excessive levies and its candidate was defeated. Then at the special session of the legislature in 1919 an act was passed reducing the state tax levies twenty-five per cent and it was strenuously insisted that all state and municipal tax levies should be reduced fifty per cent. At the general election in November 1920 the excessive tax levies were the principal issue on which the Nonpartisan League lost its majority of two to one in the House, and in the Senate the same being reduced to about fifty-fifty. Then, at the general session of the legislature in March, 1921, because of the great and continuous uproar and outcry against the excessive tax levies the statute in question was passed to limit the general budget of each county and each municipality. It was but a small step to the indulgent taxpayers, and yet it was accounted better than nothing.

In the second line of Section 2 the word "any means" all. The total amount of all taxes which any county or any municipality may levy for all purposes shall not exceed an amount equal to one third of the total combined levies for the year 1918, 1919 and 1920 with the exceptions provided by statute. In view of the well known facts above stated, the purpose of the act is entirely clear. The limitation of the statute refers to the general budget and not to any particular item of the budget.
Judgment reversed.
J. E. Robinson.

MANDAN NOTES

MANDAN VOTES ON CITY DAD

Mandan today is balloting upon candidates for the office of city commissioner, to fill the unexpired term of N. E. Luther, who was killed in an automobile accident with G. I. Solum. Nels H. Romer, proprietor of the Mandan hotel, and M. C. Heinsohn, Northern Pacific engineer, are the candidates. Polls opened at 8 a. m. and will close at 5 p. m.

Both men are well known. Mr. Romer has been in Mandan for ten years as a hotel proprietor, and has been active in civic work. Mr. Heinsohn is well known as an N. P. engineer. The election is looked upon somewhat as a clash between the Nonpartisan league and the opposition, in that many Nonpartisans are supporting Heinsohn.
A heavy vote was expected.

Supt. W. F. McClelland of the state training school, will leave the last of the week for Jacksonville, Fla., where he will attend the national meeting of the American Prison society and the American association for officials of schools having custody of backward, delinquent, truant or dependent children. He will be gone about two weeks. This is the first time that North Dakota has been represented at meetings of these two organizations.

Mrs. C. M. Cunningham of Almont, and Mrs. A. A. Johnson of Sims, are guests at the August Timmerman home.

Miss Anna Brucker left yesterday morning for Bowdon N. D., where she will visit at the home of her parents.

T. A. Cummins has returned from Glendive, Mont., where he has been on a business trip.

W. C. Tubbs of Minneapolis is a business visitor in Mandan.

Mrs. J. N. Cooley of Sioux Falls, S. D., arrived in Mandan yesterday.

INDIGESTION, GAS, OR BAD BREATH TAKE "DIAPEPSIN"
"Pape's Diapepsin" has proven itself the surest relief for indigestion, Gases, Flatulence, Heartburn, Sourness, Fermentation or Stomach Distress caused by acidity. A few tablets give almost immediate stomach relief and shortly the stomach is corrected so you can eat favorite foods without fear. Large case costs only few cents at drug store. Millions helped annually. Adv.

TELL OF TRIALS OF RUSS PEOPLE

Hebron, N. D., Oct. 21.—Russian-Americans here, former residents of the district of Worms, Odessa, Russia on the Black sea, have received the first letters in several years from relatives in the old country. All tell the same story. The writers say they had a total crop failure in that section of Russia this year and "we all expect to die of starvation this winter."
Last year and two years ago they had good crops but "under the soviet system, always had to divide up with the lazy and shiftless so that nothing was left."
One letter further reports: "Thirty-six houses were burned by the Bolsheviks in arms alone. They raided the village repeatedly and took everything we had, stock, seed, machinery, wagons, butter, milk and did not leave enough for seed and bread."

FARGO IS GIVEN BRIDGE PERMIT

Washington, D. C., Oct. 21.—The bill authorizing the building of a new bridge between Fargo and Moorhead was passed by the United States senate. The bill was introduced by Senator E. F. Ladd of North Dakota.

HUSBAND FACES PERJURY CHARGE

Devils Lake, N. D., Oct. 21.—Married Sept. 3, Ed. Brooks now faces a charge of perjury in the affidavit he gave as to his wife's age, and he is also accused by his wife of failure to contribute to her support. He is being held under \$1,000 bonds to answer the charge at the November term of district court. When he was married Brooks swore that Miss Iva Tereau of Edmore, whom he wished to marry, was 18 years of age. Later it developed that the girl was but 15. Testimony at the preliminary hearing was to the effect that the girl had at first refused to marry Brooks without the consent of her parents; but that she had later been persuaded to marry him by giving a false age.

Thought Man Was Crazy

"I have suffered from stomach and liver trouble for years; the last two years people have been calling me crazy. The doctors could not do anything for me. The awful bloating of gas seemed to press against my brain and I could not think clearly. Three months ago a friend advised taking Mair's Wonderful Remedy and it has worked wonders in my case. All my bloating and suffering is gone and I feel as though newly born." It is a simple, harmless preparation that removes the catarrhal mucus from the intestinal tract and alleviates the inflammation which causes practically all stomach, liver and intestinal ailments, including appendicitis. One dose will convince or money refunded. Sold by druggists everywhere. Adv.



Nose Diving Come Back Airplane given with each pound of Chase & Sanborn Tea or Coffee.

CREAM

Our line of Fruits and Vegetables is as complete as is possible to obtain on the market. Call "34" and get Quality goods and the best of Service.

Brown & Jones
Q. S. S.

FIRST FELONY ACTION UNDER NEW AUTO LAW

Minot, N. D., Oct. 21.—An unusual case was tried before Justice John Davis in justice court here. Fred Miller, charged with transporting liquor, was arraigned and the state announced its intention of attempting to prove Miller guilty of a felony, since it is charged that the car he is alleged to have transported the liquor in was a mortgaged one, and under the law passed by the last legislature, Miller could be prosecuted for a felony if the state can prove its point. He would then be bound over to the district court. If the car was not a mortgaged one, and Miller was found guilty of the transportation charge he could be bound over to the county court. This is said to be the first instance of attempting to enforce the new law in Ward county.

COURT OPENS AT MOTT
Mott, N. D., Oct. 21.—A jury term of district court for Hettinger county opened here with five criminal cases and 54 civil cases on the calendar. Frank T. Leimbke is the presiding judge.

SAME PRICE for more than 30 years

KC BAKING POWDER

5 Ounces for 25¢

YOU SAVE when you use KC— you use less than of higher priced brands. Satisfaction guaranteed or your money refunded.

"HIGHEST QUALITY"

MILLIONS OF POUNDS BOUGHT BY THE GOVERNMENT

E. A. BROWN

115 Fifth Street Phone 52 and 53

The Quality Grocer

SATURDAY SPECIALS

Eastern Concord Grapes Tokays Grape Fruit Squash
Celery Head Lettuce Cucumbers Tomatoes

Sweet Potatoes. 25c
Three pounds for. 25c
Fancy Hard Cabbage. 4 1/2c
100 pounds lots. 4 1/2c
SOAP SOAP the biggest special yet. Glycerine toilet soap, same as Jap-Rose. \$1.00
Special, 22 bars for. \$1.00
9 pound bags. 55c
Pop-corn that will pop. 25c
Three pounds for. 25c
Champion Brand Pineapple, put up in 1 lb. cans. 55c
Four cans for. 55c

Just received a fresh shipment of English Style Cookies. National Fancy Cookies and Crackers just received— Prices have been reduced considerable on these goods.

PURE HIGH TEST SWEET CREAM

Saturday Specials

at

DAVIS' GROCERY

Phone 465 319 Mandan Ave.

Flour, 100 pounds. \$4.60
Sugar, 100 pounds. 7.55
Sugar, 10 pounds. .78
Crisco, 3 pounds for. .62
Fresh Eggs from the country. .35
Roast Beef, Armour's Best, 2 pound can. .39
Milk, Van Camp's or Carnation. .14
Peanut Butter, 1 pound 2 ounce jars, each. .23

Extra Specials in Soaps.

Glycerine hand soap, 5c per bar; 6 for. .25
P. & G. soap, 10 bars for. .69
Luna, a white soap, 9 ounce bars for. .48
Sopade, 3 packages for. .25
Ivory flakes, 5 packages for. .55

Special prices on Van Camp's Milk by the case lot.
Apples, Jonathan, by box lot. 2.70

For All Baking Requirements

Use Climax Flour

which is always uniform in quality and contains a high percentage of gluten. Necessarily a high priced flour on account of its high quality. For sale by all grocers.

Russell-Miller Milling Co.

Bismarck, N. D.

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"We Thank You"

HEAD LETTUCE CELERY
CAULIFLOWER EGG PLANT
TOMATOES CUCUMBERS
PARSNIPS BEETS
CABBAGE ONIONS
SWEET POTATOES CRANBERRIES
PUMPKIN HUBBARD SQUASH

"Comb Honey"
Just arrived and it's extra nice.

"Dot Chocolate"
You will find this very nice for home dipped candies and cookies.

"FRUITS"
GRAPE FRUIT PEARS
TOKAY GRAPES BANANAS
ORANGES APPLES

"Baker's Cobanut"
Moist and Sweetened. Put up in 4 oz. cans which you will find makes the finest candies and pies, as it is exceptionally tender.

"Fresh Moist Mince Meat"
Just arrived. You can buy as much or little as you like.

A New National Cookie
Tretton: One of the daintiest to arrive.

"Premium Crackers"
Now is the time to order a 4 pound cube. They are always fresh and the children will enjoy them.

Last Delivery Saturday 4:30 p. m.
• Other week days - - 4:00 p. m.
Close at 8 p. m.

Both Phones 211 118 3rd Street

BUY YOUR MEATS at Dohn's Sanitary and Exclusive Meat Market, where the prices are always lower than other meat markets.

FOR SATURDAY

Extra Fine-Dressed Spring Geese. Fresh Killed Roasting and Stewing Chickens.

We are now cutting some of our Choice Corn-Fattened Beef and Pork.

MILK FED VEAL

HOME-MADE SAUSAGES

Home Made Bologna, per pound. 20c
Home Made Frankfurters, per pound. 25c
Home Made Weiners, per pound. 25c
Home Made Minc'd Ham, per pound. 25c
Home Made Liver Sausage, per pound. 15c
Home Made Head Cheese, per pound. 15c

Just Say **DOHN'S**
Sanitary and Exclusive Meat Market

Richholt's Cash and Carry Grocery

Phone 631 7th & Thayer

The Original Cash and Carry Store

Sugar, 10 pounds for. 75c
Dairy Butter, in 5 pound jars. 42c
Per pound. Bring your jars.

Soap, Electric Spark. 98c
17 bars for.

Rinso Washing Powder, no rubbing, no boiling. 25c
3 packages for.

Queen of Roses Toilet Soap, 1 bar 5c. 48c
12 bars for.

Snyder's Tomato Catsup, large size bottles. 30c
Per bottle.

Choice Dressed Spring Chickens. 25c
Per pound.

BUTTER, MILK AND SQUABS AFTER DINNER

Bakery Goods. Fleishman's Yeast Fresh, Daily.

The South Side General Mercantile Store

MORRIS ZVORIST, Prop. Phone 957
222 9th Street South

SPECIALS FOR SATURDAY, OCTOBER 22, 1921.

Cane sugar, per 100 pounds. \$7.70
Beet sugar, per 100 pounds. 7.40
Sugar, 10 pounds for. .75
Northern Creamery Butter, per pound. .43
Mother's Oatmeal, per package. .35
White House Coffee, per pound 42c. 3 pounds for. 1.00
White House Coffee, per pound 42c. 3 pounds for. 1.20
Tall Carnation Milk, per can. .14
Small Carnation Milk, 3 cans. .21
P. and G. soap, 15 bars for. 1.00
Large size solid packed Tomatoes, per can. .20
Large size Heinz Pork and Beans, per can. .25
Heinz No. 2 can Cream Tomato Soup, per can. .25
Libby's extra large can of Spinach, per can. .35
Sunshine, large box soda crackers, per box. .55
Heinz quart jars of Apple Butter, per jar. 1.00
No. 24 cans of Apricots, 3 cans for. 1.00
No. 24 cans of Muscat grapes, 3 cans for. 1.00
Cream and Brick Cheese, per pound. .30

All kinds of vegetables and fruits at lowest prices.

WE DELIVER TO ALL PARTS OF CITY.

ANNOUNCEMENT

Having just recently bought the G. M. Mandigo Grocery Store, at 210, 5th Street, I wish to inform the customers of this store and the public, that I have a complete new stock of Groceries and will also aim to carry a complete line of Fruits and Vegetables which are in season.

I am going to make every possible effort to have on hand at all times the best goods which the market affords, and at moderate prices.

All orders will be promptly delivered anywhere in the city.

I will also buy Butter, Eggs, Vegetables and all kinds of Produce at Market Prices.

Any portion of your patronage will be greatly appreciated.

Yours For Service.

J. B. SMITH, Grocer

210, 5th Street. Successor to G. M. Mandigo. Phone 371
Fresh Cream Daily—Guaranteed to Whip