

NEW HOSPITAL FOR STATE ASYLUM AT GRAFTON

Big Improvement Will Assist Greatly in Caring for the Feeble Minded

A nice addition to the state buildings is the new hospital at the feeble minded institution located at Grafton, which in a very few days will be ready for occupancy.

The second floor is similar to the first, the woodwork also being stained in the browns, with the white tiling and light green kalsomining.

Miss Emge, a graduate of St. Luke's hospital, St. Paul, has arrived and assumed charge as matron.

The opening of such a necessary building is a source of great pleasure to the trustees and the superintendent, Dr. H. A. LaMoure, as for some time they have been handicapped by lack of a hospital room.

FIVE HAVE PLEADED GUILTY

Grafton Having an Interesting Session of District Court From Prohibitionist Viewpoint

Grafton is having a good district court session at the present time if viewed from the prohibitionist's side of the question. Up to the present

time five violators of the prohibition law have pleaded guilty, being as follows: Dan Bergsman and Knute Eyranson, Adams; Albert Kopperud, Grafton; Mrs. Malinda Dieter, Grafton; and John Masvk, Warsaw.

SLAVINS CASE WITH JURY SOON

Granville Attorney's Troubles Soon to be Decided by Body of Twelve Men

Rugby, N. D., Jan. 28.—The case of the state vs. W. E. Slavins, the well known Granville attorney, charged with assault with intent to commit rape, will go to the jury in the district court here this afternoon.

It took a venire of twenty-seven jurors before the jury of twelve to try Slavins could be secured.

WIFE IS UNDER ARREST AT RUGBY

Mrs. Frank Moline Charged With Perjury Because of Testimony Given

Rugby, N. D., Jan. 28.—Mrs. Frank Moline, wife of the man whom Chas. Moline is charged with killing, is under arrest on a charge of perjury.

The new arrest has created somewhat of a sensation and more developments are being looked for.

MONDELL BILL IS ADVANCED

Committee on Public Lands Will Report It to the House

Washington, Jan. 28.—The house committee on public lands voted today to report favorably the Mondell bill admitting to entry the surface of coal lands in the United States.

SUIT AGAINST W. L. STOCKWELL IS ON TODAY

Depositions of Men Who Supported Bill in Legislature Taken Today

The case of the state of North Dakota vs. State Superintendent of Schools Stockwell was commenced this morning before Judge Templeton and in all probability the case will take up several days before completion.

The case was taken up about 10 o'clock this morning, and the entire morning was taken up in submitting depositions for the defense.

When the executive committee of the Retail Hardware Dealers' association met late Thursday afternoon, C. N. Barnes was re-elected secretary and H. F. Emery of Fargo was re-elected treasurer.

Classified advertising in this newspaper will find buyers for all things that are saleable.

'U'N'D. ORGANIZED AN ORCHESTRA

University Institution Was Formally Launched at Meeting Held on Thursday Evening

A forward movement in the history of the university orchestra was its systematic organization Thursday evening at the regular rehearsal.

The officers elected follow: President—Walter L. Sewrey, Vice President—Elmer Hanson, Secretary and Business Manager—A. E. Chamberlain.

Director—Prof. Geo. A. Stout, Assistant Director—L. O. Rowland, Librarian—F. E. O. Wroolite, Executive Board—Prof. Stout, Harold Westergaard, Walter L. Sewrey.

Prof. Gottfried Hult of the university has been asked to judge thought and composition papers in the Iowa Intercollegiate Oratorical association.

The teachers lectures for tomorrow are as follows: At 9:30 a. m., Miss Boyson, teacher of English in the model high will lecture on "The teaching of high school English."

The athletic jubilee scheduled for tomorrow night should be attended by all of the student body, if they wish to enjoy a royal good time.

The basketball team, accompanied by Dr. Dunlap and Manager Mevius leaves tonight for Fargo where they will play the Fargo college team tomorrow.

Love is blind, he must have a sixth sense for beauty. Since time began, beauty has unfailingly won the hearts of men.

Take six pretty girls and six average good-natured girls and six men, and the odds would be in favor of the pretty girls winning the husbands.

But fortunately for the fate of man, certain influences are working against the merely pretty girl and certain others in favor of the good-natured girl.

The pretty girl is apt to be selfish and somewhat of a coquette. She has had so many good things showered upon her as the result of her beauty that she begins to consider them her right, and is not duly grateful or appreciative of them.

Conquest is apt to get into her blood. She is not happy without many beaux to her string. The wise man begins to ponder whether he would be exactly happy if this condition continued after marriage.

On the other hand, the good-natured girl is sunny, unselfish, pleasant. She has a knack of making men feel at home and comfortable in her society. She hasn't such a large idea of herself as the beauty, nor such an exaggerated ego.

When she does marry her marriage is apt to be a truly happy and congenial one. But if her beautiful rival is also sweet, gracious and lovable, she had better give up the race before she enters.—Barbara Boyd.

At a meeting of the executive committee of the North Dakota Bankers' association in Fargo today, plans are being laid for an excursion from Valley City to the Yellowstone park the same to take place immediately following the meeting in Valley City.

STATE TAX ASSOCIATION IS IN CONVENTION

(Continued From Page 4.)

Will Lower Tax. This brings us to the third enumerated advantage of separation, namely, the elimination of the conflict between city and county. It is claimed by Professor Seligman that the friction caused by the rivalry of city and county in keeping down the assessment ends and each in its own way. But the force of this contention may well be questioned at least when applied to conditions in North Dakota.

It is also urged by Professor Seligman in behalf of separation that a lowering of the local tax rate will result. That this would not be one effect of separation in this state can be proved beyond question.

Separation enables the state authorities to raise more revenue to meet the ever increasing state expenditure without increasing the tax rate. The advertising value of a low rate for a young state is not easily overestimated. The low tax rate of the Canadian provinces, where separation is practically complete, has proved a seductive attraction to the thousands of American settlers who have transferred their allegiance to the British crown.

With the theory of separation before us, the question naturally arises as to how the needed state revenues are to be provided. Briefly the idea is to secure the state revenues from taxes levied on state wide corporations like railroads, insurance companies, public utility corporations, from taxes on inheritances and possibly from income taxes.

With the alleged advantages of separation in mind we may now proceed to consider the main arguments urged against it.

Inasmuch as separation contemplates the abandonment by the state of all taxes on general property and the raising of state revenues from indirect sources, the average taxpayer will become indifferent to the merits or demerits of the financial policy of his state. The citizen who longer contributes to the funds in the state treasury will no longer care how these are expended.

Another objection to separation which has been urged with considerable confidence is that with its adoption the elasticity of the present system disappears. Whatever the faults of the general property tax, it has at least the merit of permitting a perfect adjustment of income to the expenditure. If the revenue must be increased or reduced that purpose may be accomplished by the simple expedient of increasing or reducing the tax rate.

Under separation the amount of state taxes received in any year depends upon conditions that fluctuate beyond the possibility of calculation in advance. For example, Minnesota collected in 1907, \$142,000, in death duties while in 1908, only \$13,000, or thirty per cent of the former amount was thus received, and California received in 1908 an amount equal to but sixty-five per cent of that received in 1909 from taxes on inheritances.

The fluctuations in receipts from corporations and business taxes may not be so violent as they are in the case of the succession tax, but that they are so variable that no practical calculations in advance are possible is true beyond the pre-advantages of a doubt.

Long before this point in the discussion has been reached you will no doubt have noticed that separation is not so much an end toward which we have consciously tending as a result of natural evolution in the methods and machinery of taxation. Conservative in making amendments to our tax codes, the change in the forms of property and the industrial revolutions we have passed through, have nevertheless brought about gradual alterations in the tax system. Conscious economic growth has resulted in more or less unconscious attempts at adaptation of the old order to the new. Reluctant to discard the old machinery now fast getting out of gear, we have added new parts and remodeled old bearings, all the while unconscious of the fact that every change and every addition were definite strides toward a definite end, namely centralization. To this movement or tendency separation is merely incidental.

Before the development of the modern industrial system and the rise of the corporation, the forms of property were simple, quite easily discovered and assessed. Property was so nearly uniform in character that no one form escaped taxation much more than another. But the partnership grew into the corporation and the horse cart system into the street railway company.

Washington Gossip. "The city of Dayton, Ohio, perhaps is the richest city in the world for its size, and is one of the most beautiful," said F. M. Harvey of that city. "It is the home of many manufacturing industries employing thousands of men; it is within a few miles of the National Soldiers' home, the largest home for veteran soldiers in this country, and that is of considerable benefit to the city commercially. The home is now so crowded that no more inmates can be received."

Dayton also is important as having been the home of national reputation, notably Clement L. Vallandigham, who was regarded by the Republicans during the war as an arch enemy of the union, but who in reality was a great man opposed to many of the practices that prevailed during that period and was at heart a union man.

Robert C. Schneck, who was a prominent member of congress, chairman of the committee on ways and means, I believe, during the war, and who subsequently was minister to Great Britain under the administration of President Grant. It is said that it was he who introduced the game of poker to the Britons. The Dayton district always has been famous in congress, having been represented by such men as Louis D. Campbell, L. B. Gunkel, Charley Anderson, George W. Houk, and later by Paul J. Sorg, the millionaire tobacco manufacturer of Middletown.

The election of Mr. Sorg was the only ray of sunshine to the Democratic party in the memorable slump following the election of 1892. Sorg's secretary during his term in congress was James M. Cox, now the representative from that district. Cox began life as a farmer's boy in Butler county, from which he was graduated into the newspaper business, having been newsboy, printer's devil, and later a reporter for a Cincinnati paper. Representative Cox, by his character, ability, and hustling qualities, has become the owner of two newspapers, the Dayton News and the Springfield News, and although serving his first term in congress, is recognized as a man of great ability. "The old Third district" will make a serious mistake if it does not return him to congress."

FOR SALE \$575—50 ft. lot close in on North Eighth street. An extra nice building location. B-1697. \$1100—Five room house on Sixth avenue. This has city water and is situated on a 25 ft. lot. Good location. B-1696. \$1400—On North Fifth street a good four room cottage with woodshed attached. City water, hardwood floors and cellar; 50 ft. lot. Easy terms. B-1695. \$600—Small house on Third avenue. Three rooms; 25 ft. lot. Nice shade trees in front. B-1694. \$4000—A beautiful eight room house out at the University. Full two-story frame building with full basement. It has city water, sewer and bath. Hardwood floors. Hot water heat; 100x140 ft. lot. B-1693. \$1800—Cottage on Walnut street, five rooms, water, sewer, etc. Brick cellar. Everything in first class condition. B-1687.

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they are distributed on the basis of local expenditure. This plan also avoids the necessity of state equalization as well as the chief objection to separation, the lack of elasticity. Under it the counties may enjoy some freedom in the levy of their taxes, greater equality in the tax burden and they can readily ascertain the relation between state and local expenditures. One state, Oregon, has partly adopted this plan.

While this plan has some advantages, such as the preservation of elasticity and the removal of the injustice to counties resulting from faulty state equalization and the securing of sufficient revenue for the state, it is not likely to meet with general favor. It will seem odious in the extreme to young communities struggling to build streets and highways and to make improvements in their conditions. Without discrimination this method punishes extravagance and taxes progress.

Does Not Substitute. The third important objection urged against separation is that while it ends the injustice to the counties consequent upon the apportionment of the state tax on the basis of county assessments, it does not substitute a system whereby the distribution of the state burden is more equitably effected. It substitutes an unconscious, unseen and more or less haphazard distribution, which shifts the burden we know not where, avoids the evil of faulty equalization according to property by flying to other hills we know not of. Separation fails to recognize the fiscal allegiance that certain corporations and industries owe the localities where their offices may be situated or much of their business conducted, and by ignoring this fundamental principle of justice inequalities resulting from separation will be more serious than those from which we sought to escape.

While some advocates of separation urge that taxes paid by street railways, trust companies, telephone and telegraph companies, light, heat and power companies, etc., be retained by the state, others point out that thus ignoring the relation between the presence of property and the public expenditure at the place is unjust to the community and that when the state refuses to assign a portion of such taxes to the locality, that locality bears a disproportionate tax burden. From this results an indirect distribution of the state expenditure which, it seems, threatens to impose a disproportionate share upon the already tax ridden city, because within its limits are probably found the largest corporate values the major portion of which, if divided according to the most equitable principles would go to relieve municipal taxation of some of its weight.

This objection brings us face to face with the knotty problem of determining the proper relation between property in certain forms and the place of its location with respect to its fiscal allegiance, and the best principles of apportionment. The question as to what authority shall levy the tax and administer the tax laws is another matter and on this point there is less difference of opinion.

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Specials for Saturday Some Very Interesting Prices on Every Day Necessities. Hosiery: 18c Ladies fleeced lined hose, Saturday's sale 12 1-2c; 25c Ladies' fleeced lined hose with split sole, Saturday's sale 19c; 30c Ladies' fleeced lined hose, out sizes, Saturday's sale 20c; 18c Ladies' plain black cotton hose; No. 219 Saturday's sale 10c; 20c Ladies' plain black or tan hose, No. 2530, Saturday's sale 12 1-2c; 25c Ladies' cashmere hose, Saturday's sale 20c; 50c Ladies' cashmere hose, Saturday's sale 39c; 75c Ladies' cashmere hose, Saturday's sale 59c. Cold Weather Underwear: This stock is large and still quite complete. Muslin Underwear: These garments are lightly soiled and will be sold out as follows: 15c values sold at 8c; 18c values sold at 9c; 25c values sold at 15c. 6c, 59c and 50c value sold at 35c; 85c and 75c values sold at 50c; \$1.00 values sold at 69c; \$1.25 values sold at 75c. Immense Assortment of New Wash Materials. J. B. Juelsdorf & Co. Paris Patterns, all seams allowed. Price 10c.