SENATOR WRITES OF AMENDM'T NO. 3

Presents Importance of Voting In Favor of Third Amendment

Sunburg, Minn., Oct. 11th, 1920.
Editor Willmar Tribune,
Willmar, Minnesota.

Dear Editor: Being one of the authors of Amendment No. 3, known as the Tax Amendment which is to be voted on in the election on Nov. 2nd, I am naturally interested in its adoption. I believe that a discussion of the provisions of the Amendment may be helpful to the readers of your paper so I therefore desire to submit for their consideration the most important provisions of the Amendment in so far as it permits the legislature to change the present law governing taxation. The Amendment reads in part: "and there may be exempted from taxation, household goods, wearing apparel, agricultural products in the possession of the producer thereof, tools, implements and machinery and all real and personal property owned by agricultural societies and used for holding agricultural fairs, to such an extent and in such manner as the legislature may determine. Taxes may be imposed upon incomes, privileges and occupations, which taxes may be graduated and progressive and the exemption of a reasonable amount of income may be provided, and such taxes may be in lieu of taxes on any class or classes of personal property as the legislature may determine." It is noted that the Amendment of itself does not make any change in the tax laws, but it does give the legislature the right to do so.

Equality in taxation is one great essential in any taxing system, but it is always a difficult to establish a general taxing system that will produce the result. Changes have time and again been made, chiefly for the sake of equality. Complaints against defects in the personal property tax are apparently becoming more and more insistent. Substitution of an income tax seems to be getting more and more popular. The main theory on which an income tax is based is that taxes should be levied according to the ability to pay rather than upon the value of the personal property a man possesses.

Household Assessments

According to our "classified assessment law" household goods are assessed at 25 per cent of their true value. This is perhaps criticised more than any other as it lends an additional burden to the support of the family without any return from the property in money with which to pay it. The present exemption of $100.00 applies only to the "head of a family." It is practically confined to those having families and owning household goods and to a certain degree gives relief to this class of property. Household goods are very hard to value. Their sale value is very uncertain. No matter what the cost, as soon as used in the house, they immediately depreciate in value. Experience has proven that there is great inequality in assessing household goods. Such household goods as belong to the poor and moderately well-to-do are generally valued at much nearer their true value than those of the rich and prosperous, for the reason that where the assessor has little to assess, and that little not very valuable, he is more apt to get nearer the full value then when he comes into contact with a home richly furnished with valuable things, like rugs, pictures and other things, the value of which he is unfamiliar with. The assessor finds it rather an embarrassing task to go through a house and make a careful inventory and appraisement of all the household goods and effects and it is seldom that he does it. He is much more apt to make a careful inventory and estimate of the furnishings in a small and unpretentious home than in a large one. Household goods now are assessed at only 25 per cent of the true value. About 80 per cent of our taxpayers are assessed for household goods. Exempting household goods in the interest of economy.

As stated, the assessed value of household goods is fixed by our laws at 25 per cent of its true value, hence the exemption applied to this class of property takes $100.00 from the full value thereof. All assessors are required by law to return assessments on all household goods, no matter now small the amount. This causes a large amount of work for the assessor that goes for naught, except that in case a man has other personal property, the assessed value of his household goods added to the assessed value of his other personal property may exceed the hundred dollar exemption, so it becomes necessary for the assessor to assess them even though their assessed value is one hundred dollars or less. In most cases where a person has less than $100.00 full value of household goods, he has very little or no other personal property, and in such cases it is waste of money to pay an assessor to make an assessment against him. A large part of the assessor's time is used in assessing household goods and they average only about 10 per cent of the total assessed value of our personal property and their assessed value is nearly all cancelled by the hundred dollar exemption. According to the report of the Tax Commission in 1917, the total assessed value for household goods was about $23,000,000.

Figures on P. P. Tax

The total assessed value for all personal property including household goods was about $262,000,000. In these figures the one hundred dollar exemption has not been taken out. Deducting from this sum the total "taxable value" as shown by the records of 1917, we have as a result about $28,000,000 which represents the total of the exemptions allowed to the heads of families and amounts to more than the total assessments for household goods. Further advice of the Tax Commission report of 1917, more than 369,000 persons were assessed for personal property. Not all of them owned household goods. It is estimated that about 80 per cent of them did. If we are right in this assumption, it gives us approximately 275,000 persons assessed for household goods. Then dividing the whole amount of assessed value of household goods in 1917 by 275,000 we get an average assessment of $89.00 for household goods against each of these 275,000 persons. Well, then, is it worth while for the assessors thruout the state to spend a large portion of their time assessing household goods where the amount of the return is so small. The assessors would have more time within the time allowed them to make a better and fairer assessment as to other property. The proposed amendment provides that the legislature may pass a law excluding household goods as it sees fit, with the power to pass a law providing for it or to modify or repeal any laws on this subject.

Injustice in Taxing Grains

We are now taxing grain, grass seed, flax seed and other agricultural products in the hands of producers. The assessment and taxation of this class of property causes much complaint on the part of the farmer. He generally complains that on assessment day, May 1st, he has only sufficient of these products on hand for seed, to feed his family until the next harvest and care for his stock until he can turn them out to pasture. The Tax Commission report says that the total assessment in the state on this kind of property in 1917 was $1,755,226, a very small part of the total taxable personal property assessment of about $262,000,000 in the same year, about six-tenths of one per cent. Farmers feel that it is an injustice to be taxed on these products and claim that they should be exempt. Taking this position makes it very difficult for an assessor to properly assess them as the farmers in many cases are refusing to list them or sometimes claiming they do not have any. Many assessors may sympathize with the views of the farmers, and it is claimed from official sources that in many cases whole townships show no assessment for this kind of property. Now, because some sections assess this property and others leave it out, makes an unequal assessment thruout the state and as the law provides for the assessment of this class of property, the Tax Commission has been compelled time and again to order re-assessments on these items in whole townships, but as a matter of fact the amount of assessed value obtained thereby has always been very small. It aggravates the taxpayer to have a reassessment of this kind of property, because he thinks this tax is unjust.

Farmers are Backbone

As never before, the people generally are realizing that the farmers are the "backbone of our country." The need of more remunerative farming has become more clear and of greater concern than ever before. Therefore, it should seem expedient to the legislature to favor the farmer whenever consistent and not attended with any great burden to the rest of the tax payers. Farmers have not made much objection to the taxation of farm tools, implements and machinery. The Tax Commission report shows that the assessment on this property in 1917 was $6,592,218, a much larger amount than the total assessed valuation of all the crops the farmers had on hand May 1st, 1917. Under our advalorem system of taxation, we do not tax labor as such and it would seem quite consistent not to tax the instruments with which men work to create wealth. "Tools, implements and machinery" as contained in the Amendment is meant all tools, implements and machinery used in the arts, trades, industries and on the farms. If we had an income tax, we would tax the product or net income of labor and machinery, not the labor and machinery itself. An income tax will do away with the tax on household goods, products in the possession of the farmer, and implements, tools and machinery, and confine the tax to the net profits a man earns. It seems a fair system and the legislature should be given the power to provide for this form of taxation. There are a class of men in Minnesota, well able to contribute toward State expenses who avoid making investments subject to taxation and pay only on money and credits. The State income tax as a substitute for the personal property tax is the cure. Personal property, such as cows on a farm or merchandise in a store, represent ability to borrow rather than ability to pay in many cases and that the struggling farmer of merchant who is obliged to borrow in order to get stock, are too heavily handicapped as against the man who has sufficient cash to pay down for cows and merchandise.

Hamilton Favored System

The income tax system has been advocated for years on the ground of principle. Hamilton was one of the early advocates of this system. At present there is hardly a political economist of note or a practical business man of broad experience who does not believe that an income tax in some form or other is the solution of our financial questions. They believe in this system because it is based on the sound principle that a man should pay for the support of the state according to his ability to pay. Now, his personal property may be no test of his ability to pay; in fact his personal property, and this applies to household goods and land property particularly, may be for the time a liability rather than an asset. The best practical test of a man's ability to pay is his income, for that is what he can use and enjoy.

Sister States are Trying It

We have two splendid examples of the workings of the income tax system in the states of Massachusetts and Wisconsin. The Massachusetts law was adopted in 1916 and has been in operation long enough to demonstrate just how successful the plan is. Her sister state Connecticut adopted this system later. Many Minnesotans are well acquainted with the success that Wisconsin has had with the law. My suggestion is that all citizens of Minnesota interested in tax reform and a more equitable distribution of the tax burden should not fail to vote "Yes" on Amendment No. 3.

Yours very truly,
P. A. GANDRUD.

Change at Svea Store

O. A. Klopp has resigned as manager of the Svea Co-operative Store, and expects to remove to Minneapolis and sell coffee for Holstad's Coffee House. He is succeeded at Svea by Carl C. Meyer of Buffalo, late an employe at the Thelander store at Cokato.

PARSON'S LIVERY SCENE OF SMALL FIRE

The fire department responded speedily to an alarm from Parson's Livery barn on Third St. W. about nine thirty Friday night and succeeded after half an hour's work to check and extinguish the flames. The fire originated in the hay-loft after Claus Anderson who stores his hay for the use of the livery upstairs had left, leaving the doors open as was his custom. Mr. Anderson stated that certain individuals visit the place occasionally and may contrary to his rules, smoked in the hay loft. Doubtless this occurred that night and is the only reason Mr. Anderson can conceive. The hay fortunately was in one huge stack in the center of the floor with a scattering over the rest of it which evidently caught fire but had failed to reach the stack before the fire truck arrived. The fire ate its way thru all parts of the rear end of the building but its damage was very slight. Scortched walls and charred stalls make the loss negligible.

Proposed Amendments to the Constitution of the State of Minnesota

and a Proposed Law Relating to Taxation of Railroad Properties.

Submitted by the Legislature at its General Session, 1919, to the People of Minnesota at the General 1920 Election To-gether with Statement of

Purpose and Effect of each

Prepared by

CLIFFORD L. HILTON

Attorney-General of Minnesota.

Addressed to

JULIUS A. SCHMAHL

Secretary of State.

OFFICE OF ATTORNEY GENERAL,
ST. PAUL, MINNESOTA.
February 1, 1920.

HON. JULIUS A. SCHMAHL,
Secretary of State,
Capitol, St. Paul, Minn.

SIR:

As required by Section 46, General Statutes of the state of Minnesota for the year 1913, I have the honor to furnish you herewith a statement of the purposes and effects of all amendments proposed to the Constitution of the State of Minnesota by the Legislature of 1919, and which are to be submitted to the electors of said state at the general election in 1920.

PROPOSED AMENDMENT NO. 1.

(To be known as Article XVI).

Chapter 530, Session Laws of Minnesota for the year 1919, proposes to amend the Constitution of the State of Minnesota by adding thereto a new article to be known as Article XVI, which reads as follows:

"Section 1. There is hereby created and established a trunk highway system, which shall be located, constructed, reconstructed, improved and forever maintained as public highways by the state of Minnesota. The said highways shall extend as nearly as may be along the following described routes, the more specific and definite location of which shall be fixed and determined by such boards, officers and tribunals, and in such manner, as shall be prescribed by law, but in fixing such specific and definite routes there shall not be any deviation from the starting points or terminals set forth in this bill, nor shall there be any deviation in laying such routes from the various villages and cities named herein, through which such routes are to pass.

Route No. 1.

Beginning at a point on the boundary line between the states of Minnesota and Iowa, southeasterly at Albert Lea and thence extending in a northwesterly direction to a point in Albert Lea and thence extending in a northerly direction to a point and on the southerly limits of the city of St. Paul and then beginning at a point on the northerly limits of the city of St. Paul and thence extending in a northerly direction to a point on the boundary line between the state of Minnesota and the province of Ontario, affording Albert Lea, Owatonna, Faribault, Northfield, Farmington, St. Paul, White Bear, Forest Lake, Wyoming, Rush City, Pine City, Hinckley, Sandstone, Moose Lake, Carlton, Duluth, Two Harbors, Grand Marais and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 2.

Beginning at a point on Route No. 1 on the westerly limits of the city of Duluth and thence extending in a southwesterly direction along said Route No. 1 to a point on said route at Carlton and thence extending in a westerly direction to a point on the east bank of the Red River of the North at Moorhead, affording Duluth, Carlton, McGregor, Aitkin, Brainerd, Motley, Staples, Wadena, Detroit, Moorhead and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 3.

Beginning at a point on the boundary line between the states of Minnesota and Wisconsin, westerly of La Crosse, Wisconsin, and thence extending in a northwesterly direction to a point on the easterly limits of the City of St. Paul and then beginning at a point on the westerly limits of the city of Minneapolis and thence extending in a northwesterly direction to a point on the east bank of the Red River of the North at Breckenridge, affording La Crescent, Winona, Kellogg, Wabasha, Lake City, Red Wing, Hastings, St. Paul, Minneapolis, Osseo, Champlin, Anoka, Elk River, Big Lake, Clear Lake, Cloud, Albany, Sauk Center, Alexandria, Elbow Lake, Fergus Falls, Breckenridge and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 4.

Beginning at a point on the boundary line between the states of Minnesota and Iowa, southwesterly of Jackson and thence extending in a northerly direction to a point on Route No. 3, southeasterly of Sauk Center and thence extending in a northwesterly direction along said Route No 3 to a point on said route at Sauk Center and thence extending in a northerly direction to a point at International Falls, affording Jackson, Windom, Sandborn, Redwood Falls, Morton, Olivia, Willmar, Paynesville, Sauk Center, Long Prairie, Wadena, Park Rapids, Itasca State Park, Bemidji, International Falls and intervening and adjacent communities, a reasonable means of communication, each with the other and other places within the state.

Route No. 5.

Beginning at a point on the boundary line between the states of Minnesota and Iowa, southerly of Blue Earth and thence extending in a northeasterly direction to a point on the southerly limits of the city of Minneapolis and then beginning at a point on the northerly limits of the city of Minneapolis and thence extending in a northerly direction to a point in Swan River on Route No. 8 hereinafter described, affording Blue Earth, Winnebago, Mankato, St. Peter, Le Sueur, Jordan, Shakopee, Minneapolis, Cambridge, Mora, McGregor, Swan River and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 6.

Beginning at a point on the boundary line between the states of Minnesota and Iowa, southerly of Ash Creek, and thence extending in a northerly direction to a point on the boundary line between the state of Minnesota and the province of Manitoba, near St. Vincent, affording Luverne, Pipestone, Lake Benton, Ivanhoe, Canby, Madison, Bellingham, Odessa, Ortonville, Graceville, Dumont, Wheaton, Breckenridge, Moorhead, Kragnes, Georgetown, Perley, Hendrum, Ada, Crookston, Warren, Donaldson, Hallock and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 7.

Beginning at a point on Route No. 3 at Winona and thence extending in a westerly direction to a point on the boundary line between the states of Minnesota and South Dakota, westerly of Lake Benton, affording Winona, St. Charles, Rochester, Kasson, Dodge Center, Claremont, Owatonna, Waseca, Mankato, St. Peter, New Ulm, Springfield, Tracy, Lake Benton, and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 8.

Beginning at a point on the westerly limits of the city of Duluth and thence extending in a northwesterly direction along said route in a westerly and northerly direction along said Route No. 6 to a point on said route northerly of Crookston and thence extending in a northwesterly direction to a point on the east bank of the Red River of the North at East Grand Forks, affording Duluth, Floodwood, Swan River, Grand Rapids, Cass Lake, Bemidji, Bagley, Erskine, Crookston, East Grand Forks, and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 9.

Beginning at a point on Route No. 3 at La Crescent and thence extending in a westerly direction to a point on the boundary line between the states of Minnesota and South Dakota southwesterly of Beaver Creek, affording La Crescent, Hokah, Houston, Rushford, Lanesboro, Preston, Fountain, Spring Valley, Austin, Albert Lea, Blue Earth, Fairmont, Jackson, Worthington, Luverne and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 10.

Beginning at a point on the westerly limits of the city of Minneapolis and thence extending in a northwesterly direction to a point on Route No. 6 at or near Wheaton, affording Minneapolis, Montrose, Cokato, Litchfield, Willmar, Benson, Morris, Herman, Wheaton and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 11.

Beginning at a point on Route No. 8 at the westerly limits of the city of Duluth and thence extending in a northwesterly and northerly direction to a point on Route No. 4 at International Falls and thence extending in a southwesterly direction along said Route No. 4 to a point on said route southwesterly of International Falls and thence extending in a westerly direction to a point on Route No. 6 at Donaldson, affording Duluth, Eveleth, Virginia, Cook, Orr, Cussons, International Falls, Baudette, Roseau, Greenbush, Donaldson and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 12.

Beginning at a point on the west bank of the St. Croix River near Hudson, Wisconsin and thence extending in a westerly direction to a point on the easterly limits of the city of St. Paul and then beginning at a point on the westerly limits of the city of Minneapolis and thence extending in a westerly direction to a point on Route No. 6 at Madison, affording St. Paul, Minneapolis, Hopkins, Norwood, Glencoe, Olivia, Granite Falls, Montevideo, Dawson, Madison and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 13.

Beginning at a point on Route No. 9 at Albert Lea and thence extending in a northerly direction to a point on Route No. 5 at Jordan, affording Albert Lea, Waseca, Waterville, Montgomery, New Prague, Jordan and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 14.

Beginning at a point on Route No. 6 at Ivanhoe and thence extending in an easterly direction to a point on Route No. 4 at Redwood Falls and thence extending in an easterly direction along said Route No. 4 to a point on said route at Morton and thence extending in an easterly direction to a point on Route No. 22, hereinafter described, at Gaylord, affording Ivanhoe, Marshall, Redwood Falls, Morton Winthrop, Gaylord and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 15.

Beginning at a point on the boundary line between the states of Minnesota and Iowa southerly of Fairmont and thence extending in a northerly direction to a point on Route No. 14 at Winthrop, affording Fairmont, Madelia, New Ulm, Winthrop and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 16.

Beginning at a point on Route No. 5 southwesterly of Mankato and thence extending westerly to a point on Route No. 15 at Madelia and thence extending in a southerly direction along said Route No. 15 to a point on said route southerly of Madelia and thence extending in a westerly direction to a point on Route No. 4 northerly of Windom and thence extending in a southerly direction along said Route No. 4 to a point on said route at Windom and thence extending in a westerly direction to a point at Fulda and thence extending in a southerly direction to a point on Route No. 9 at Worthington, affording Mankato, Madelia, St. James, Windom, Fulda, Worthington and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 17.

Beginning at a point on Route No. 16 at Fulda and thence extending in a northerly direction to a point on Route No. 12 at Granite Falls, affording Fulda, Slayton, Garvin, Marshall, Granite Falls and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 18.

Beginning at a point on Route No. 3 at Elk River and thence extending in a northerly direction to a point on Route No. 2 easterly of Brainerd, affording Elk River, Princeton, Milaca, Onamia and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 19.

Beginning at a point on Route No. 2 at Brainerd and thence extending in a northwesterly direction to a point on Route No. 8 at Cass Lake, affording Brainerd, Pine River, Walker, Cass Lake and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 20.

Beginning at a point on the boundary line between the states of Minnesota and Iowa near Canton and thence extending in a northwesterly direction to a point on Route No. 9 at or near Preston and thence extending in a northwesterly direction along said Route No. 9 to a point on said route at Fountain and thence extending in a northwesterly direction to a point on Route No. 3 in the town of Douglas, Dakota county (T. 113 R. 17 W) affording Canton, Harmony, Preston, Fountain, Chatfield, Oronoco, Pine Island, Zumbrota, Cannon Falls and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 21.

Beginning at a point on Route No. 20 at Zumbrota and thence extending in a westerly direction to a point on Route No. 5 at St. Peter, affording Zumbrota, Kenyon, Faribault, Le Sueur, Center, Cleveland, St. Peter and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 22.

Beginning at a point on Route No. 5 at St. Peter and thence extending in a northwesterly direction to a point on Route No. 4 at Paynesville, affording St. Peter, Gaylord, Glencoe, Hutchinson, Litchfield, Paynesville and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 23.

Beginning at a point on Route No. 4 at Paynesville and thence extending in a northeasterly direction through the villages of Richmond, Coldspring, Rockville, and Waite Park to a point on Route No. 3 westerly of St. Cloud, and thence extending in a northeasterly direction to a point on Route No. 6 southerly of Mora, and thence extending in a northerly direction along said Route No. 5 to a point on said route at Mora, and thence extending in an easterly direction to a point on Route No. 1 southerly of Hinckley, affording Paynesville, St. Cloud, Foley, Milaca, Ogilvie, Mora and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 24.

Beginning at a point on Route No. 10 at Litchfield and thence extending in a northeasterly direction to a point on Route No. 3 at St. Cloud, affording Litchfield, St. Cloud and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 25.

Beginning at a point on Route No. 5 at or near Belle Plaine and thence extending in a northerly direction to a point on Route No. 3 at Big Lake, affording Belle Plaine, Norwood, Waconia, Montrose, Buffalo, Monticello, Big Lake and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 26.

Beginning at a point on Route No. 10 at Benson and thence extending in a westerly direction to a point on Route No. 6 near Ortonville, affording Benson, Ortonville and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 27.

Beginning at a point on Route No. 3 at St. Cloud and thence extending in a northerly direction to a point on Route No. 2 at Brainerd, affording St. Cloud, Sauk Rapids, Royalton, Little Falls, Brainerd and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 28.

Beginning at a point on Route No. 27 at Little Falls and thence extending in a southwesterly direction to a point on the boundary line between the states of Minnesota and South Dakota at Browns Valley, affording Little Falls, Sauk Center, Glenwood, Starbuck, Chokio, Graceville, Browns Valley and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 29.

Beginning at a point on Route No. 28 at Glenwood and thence extending in a northerly direction to a point on Route No. 2 westerly of Alexandria, affording Glenwood, Alexandria, Parkers Prairie, Deer Creek and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 30.

Beginning at a point on Route No. 3 at Fergus Falls, and thence extending in a northerly direction to a point on Route No. 8 at Erskine, affording Fergus Falls, Pelican Rapids, Detroit, Mahnomen, Erskine and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 31.

Beginning at a point on Route No. 6 at Ada, and thence extending in an easterly direction to a point on Route No. 30 near Mahnomen, affording Ada, Mahnomen and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 32.

Beginning at a point on Route No. 8 westerly of Crookston and thence extending in a northerly direction to a point on Route No. 11 at Karlbush, affording Red Lake Falls, Thief River Falls, Middle River, Greenbush, and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 33.

Beginning at a point on Route No. 32 at Thief River Falls and thence extending in a northwesterly direction to a point on Route No. 6 at Warren, affording Thief River Falls, Warren and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 34.

Beginning at a point on Route No. 2 at Detroit and thence extending in a northeasterly direction to a point on Route No. 8 westerly of Grand Rapids, affording Detroit, Park Rapids, Walker, Remer, Grand Rapids and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 35.

Beginning at a point on Route No. 18 near Mille Lacs Lake and thence extending in a northerly direction to a point at Grand Rapids and thence extending in a northeasterly direction to a point at Ely, affording Aitkin, Grand Rapids, Hibbing, Chisholm, Buhl, Mountain Iron, Virginia, Gilbert, McKinley, Biwabik, Aurora, Tower and Ely and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 36.

Beginning at a point on Route No. 3 at Fergus Falls and thence extending in an easterly direction to a point on Route No. 29 easterly of Henning, affording Fergus Falls, Henning and intervening and adjacent communities a reasonable means of communication each with the other and other places within the state.

Route No. 37.

Beginning at a point on Route No. 27 at Little Falls and thence extending in a northwesterly direction to a point on Route No. 2 at Motley, affording Little Falls, Motley and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 38.

Beginning at a point on Route No. 12 at Montevideo thence extending in a northerly direction to a point on Route No. 28 at Starbuck, affording Montevideo, Benson, Starbuck, and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 39.

Beginning at a point on Route No. 7 at Mankato and thence extending in a southeasterly direction to a point on Route No. 9 westerly of Albert Lea, affording Mankato, Mapleton, Minnesota Lake, Wells and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 40.

Beginning at a point on the boundary line between the states of Minnesota and Iowa at Lyle and thence extending in a northwesterly direction to a point on Route No. 7 at Owatonna, affording Lyle, Austin, Blooming Prairie, Owatonna and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 41.

Beginning at a point on Route No. 40 at or near Blooming Prairie and thence extending in an easterly direction to a point on Route No. 56, hereinafter described, near Hayfield, affording Blooming Prairie, Hayfield and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 42.

Beginning at a point on Route No. 7 easterly of Rochester and thence extending in a northeasterly direction to a point on Route No. 3 at Kellogg, affording Rochester, Elgin, Plainview, Kellogg and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 43.

Beginning at a point on Route No. 9 at Rushford and thence extending in a northeasterly direction to a point on Route No. 3 at Winona, affording Rushford, Winona and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 44.

Beginning at a point on Route No. 9 at Hokah and thence extending in a southwesterly direction to a point on Route No. 20 near Canton, affording Hokah, Caledonia, Canton and intervening and adjacent communities a reasonable means of communication each with the other and other places within the state.

Route No. 45.

Beginning at a point on the west bank of the St. Croix River at Stillwater and thence extending in a southwesterly direction to a point on the easterly limits of the city of St. Paul, affording Stillwater, Lake Elmo, St. Paul and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 46.

Beginning at a point on the west bank of the St. Croix River at Taylors Falls and thence extending in a southwesterly direction to a point on Route No. 1 near Wyoming, affording Taylors Falls, Center City, Wyoming and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 47.

Beginning at a point on Route No. 17 at Slayton and thence extending in a westerly direction to a point on Route No. 6 at Pipestone, affording Slayton, Pipestone and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 48.

Beginning at a point on Route No. 17 westerly of Granite Falls and thence extending in a westerly direction to a point on Route No. 6 at Canby, affording Granite Falls, Echo, Granite Falls, Canby and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 49.

Beginning at a point on Route No. 12 easterly of Montevideo and thence extending in a northeasterly direction to a point on Route No. 4 southerly of Willmar, affording Montevideo, Clara City, Willmar and intervening and adjacent communities, a reasonable means of communication, each with the other and other places within the state.

Route No. 50.

Beginning at a point on Route No. 20 at Cannon Falls and thence extending in a northwesterly direction to a point on the southerly limits of the city of Minneapolis, affording Cannon Falls, Farmington, Minneapolis and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 51.

Beginning at a point on Route No. 5 at Shakopee and thence extending in a northerly direction to a point on Route No. 12 at or near Minnetonka, affording Shakopee, affording a connection between said Route No. 5 and said Route No. 12.

Route No. 52.

Beginning at a point on Route No. 5 south of the city of Minneapolis and thence extending in a northeasterly direction to a point on the westerly limits of the United States military reservation at Fort Snelling, affording St. Paul and adjacent communities a reasonable communication with said Route No. 5.

Route No. 53.

Beginning at a point on Route No. 3 at Hastings and thence extending in a northwesterly direction to a point on the southerly limits of the city of South St. Paul, affording Hastings, South St. Paul and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 54.

Beginning at a point on Route No. 3 at Elbow Lake and thence extending in a southwesterly direction to a point on Route No. 10 at Herman, affording Elbow Lake, Herman and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 55.

Beginning at a point on Route No. 2 northwesterly of Carlton and thence extending in a northerly direction to a point in Cloquet, affording Carlton, Cloquet and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 56.

Beginning at a point on Route No. 9 easterly of Austin and thence extending in a northerly direction to a point on Route No. 21 at or near Kenyon affording Brownsdale, Hayfield, Dodge Center, West Concord, Kenyon and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 57.

Beginning at a point in Mantorville and extending in a southerly direction to a point on Route No. 1 southerly or Mantorville, affording Mantorville a reasonable means of communication with said Route No. 7.

Route No. 58.

Beginning at a point on Route No. 20 at Zumbrota and thence extending in a northeasterly direction to a point on Route No. 3 at Red Wing, affording Zumbrota, Red Wing and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 59.

Beginning at a point on the boundary line between the states of Minnesota and Iowa southerly of Spring Valley and thence extending in a northerly direction to a point on No. 3 at Lake City, affording Spring Valley, Stewartville, Rochester, Zumbro Falls, Lake City and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 60.

Beginning at a point on Route No. 1 at Faribault and thence extending in a southwesterly direction to a point on Route No. 7 at or near Madison Lake, affording Faribault, Morristown, Waterville, Madison Lake and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 61.

Beginning at a point on Route No. 8 at Deer River and thence extending in a northerly direction to a point on Route No. 4 at or near Big Falls affording Deer River, Big Falls and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 62.

Beginning at a point on Route No. 3 at Anoka and thence extending in a southeasterly direction to a point on the northerly limits of the city of St. Paul, affording Anoka, St. Paul and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 63.

Beginning at a point on Route No. 1 southerly of Forest Lake and thence extending in a southwesterly direction to a point on the northerly and easterly limits of the city of Minneapolis, affording a reasonable means of communication between Route No. 1 and Minneapolis.

Route No. 64.

Beginning at a point on Route No. 30 northerly of Fergus Falls and thence extending in a northerly and westerly direction to a point on Route No. 6 southerly of Moorhead, affording Fergus Falls, Rothsay, Barnesville, Moorhead and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 65.

Beginning at a point on Route No. 8 at Bagley and thence extending in a northerly and westerly direction to a point on Route No. 32 southerly of Red Lake Falls, affording Bagley, Clearbrook, Gonvik, Gully, Brooks, Terrebonne and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 66.

Beginning at a point on Route No. 12 at Montevideo and thence extending in a northwesterly direction to a point on Route No. 26 northerly of Appleton affording Montevideo, Appleton and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 67.

Beginning at a point on Route No. 14 southerly of Echo and thence extending in a northerly and westerly direction to a point on Route No. 17 at or near Granite Falls, affording Echo, Granite Falls and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 68.

Beginning at a point on Route No. 14 at Marshall and thence extending in a northwesterly direction to a point on Route No. 6 near Canby, affording Marshall, Minneota, Canby and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 69.

Beginning at a point on Route No. 25 at Buffalo and thence extending in a northwesterly direction to a point on Route No. 22 southeasterly of Paynesville, affording Buffalo, Maple Lake, Annandale, Eden Valley, Paynesville and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Route No. 70.

Beginning at a point on Route No. 7 westerly of New Ulm and thence extending in a northerly direction to a point on Route No. 12 at or near the village of Lector, affording Fort Ridgely, Fairfax, Lector and intervening and adjacent communities a reasonable means of communication, each with the other and other places within the state.

Additional Routes.

Whenever, either by reason of the creation of a new county, or by reason of the change of the county seat of any existing county, any city or village not a county seat at the time of the adoption of this amendment is lawfully constituted the county seat of any county, the legislature is authorized to add to the trunk highway system such additional routes connecting such newly constituted county seats with other county seats and other points in the state.

When any at least seventy-five (75) per cent of the total number of the miles of the routes embraced in the trunk highway system hereinbefore specified shall have been constructed and permanently improved, the legislature shall have authority to add new routes to such trunk highway system; provided, however, that no such new routes shall be added until and unless the funds available for the construction, improvement and maintenance of such additional routes shall be sufficient therefor in addition to the construction, improvement and maintenance of the several routes hereinbefore specifically described.

Section 2. There is hereby created a fund which shall be known as the trunk highway sinking fund. Said fund shall consist of the proceeds of any bonds imposed on motor vehicles as herein authorized. The moneys in said fund shall be used for the payment of the principal and interest of any bonds which may be issued under the authority of this article; and any moneys in excess of such requirements shall be transferred to a fund which is hereby created and which shall be known as the trunk highway fund. The trunk highway fund shall be used solely for the purposes specified in Section 1 of this article, and when duly authorized by legislative enactment to reimburse any county for the money expended by it subsequent to February 1st, 1919, in permanently improving any road hereinbefore specifically described, in accordance with plans and specifications therefor approved by the commissioner of highways.

Section 3. The legislature is hereby authorized to provide, by law, for the taxation of motor vehicles, using the public streets and highways of the state, on a more onerous basis than other personal property, provided, however, that any such tax on motor vehicles shall be in lieu of all other taxes thereon, except wheelage taxes, so-called, which may be imposed by any borough, city or village. Any such law may, in the discretion of the legislature, provide for the exemption from taxation of any motor vehicle owned by a non-resident of the state, and transiently or temporarily using the streets and highways of the state. The proceeds of such tax shall be paid into said trunk highway sinking fund.

Section 4. The legislature may provide by law for the issue and sale of the bonds of the state in such amount as may be necessary to carry out the provisions of section 1 of this article, provided, however, that the amount of bonds which may be issued in any one calendar year shall not exceed, in the aggregate, ten million dollars, par value, and provided, further, the total amount of such bonds issued and unpaid shall not at any time exceed seventy-five million dollars, par value. The proceeds of the sale of such bonds shall be paid into the treasury of the state and credited to the trunk highway fund. Any bonds so issued and sold shall be for a term not exceeding twenty (20) years. They shall not be sold for less than par and accrued interest and shall not bear interest at a greater rate than five per cent per annum. In case of the trunk highway sinking fund shall not be adequate to meet the payment of the principal and interest of the bonds