

The Bemidji Pioneer.

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BEMIDJI, BELTRAMI CO., MINN., THURSDAY, MAY 30, 1901.

\$1.25 PER YEAR.

Beltrami Co. Won

**Its Case in the Supreme Court...
Law Limiting our Tax Levy
Declared Unconstitutional.**

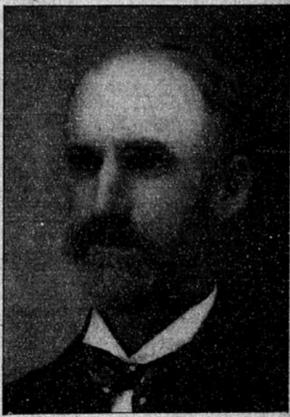
The people of Beltrami are jubilant—there is joy in every heart, every shoulder is thrown back—a shout of victory is heard on every breeze! And why not? For the first time a Beltrami citizen can say that he is as good as the citizen of any other county; that Beltrami is no longer a pauper bowing to the state legislature, nor a slave to the wheel of the lumbermen's chariot.

Last Friday the supreme court by Judge Collins handed down a decision declaring the act of 1897, which limited the tax levy in the counties of Beltrami and Cass, to be unconstitutional. A decision was given in the circuit court last February which held that the law

was valid and that the tax levy of the following year was invalid. The relief act passed last winter raising the limit to \$60,000 is also invalidated by this decision.

This is such a big victory that it is hard to comprehend just what it involves. In the future there will be no special limit on the tax levy of the county, and the standing pine will have to pay its share of county's expenses. The lumber companies have received a hard jolt, and they can no longer demand a rebate when paying big taxes. They have lost their club. Had it not been for the relief measure passed last winter the amount of taxes directly legalized by this decision would be about \$65,000.

The case was certified up to the supreme court by Judge McClenahan at the request of County Attorney Street, because the judge considered the question involved of great public importance. In his decision on the question of constitutionality, it



DUNN CONGRATULATES.
To W. F. Street, Bemidji, Minn.:
St. Paul, Minn., May 24.—Accept my heartfelt congratulations over supreme court decision. I always maintained the law was unconstitutional.
R. C. DUNN, State Auditor.

seems that Judge McClenahan felt bound by the case of Spencer vs. Griffith, a Cass county case decided by the supreme court in 1899, wherein the act was declared constitutional so far as it related to terms of office of the county commissioners appointed by the governor. In the present case Mr. Walker relied largely on Spencer vs. Griffith in the supreme court, but that body explained that case away and take a plain stand on the square issue that the people of Cass and Beltrami are like the people of other counties.

The decision comes as a great surprise to our people. Only a few had sanguine hopes. It looked hopeless for Beltrami county, weak in influence, crippled in purse to fight the heaviest lumbermen of the state—their unlimited wealth, "pull" and hired attorneys. But County Attorney Street was undaunted. He had fought the Becker county case twice and killed it in the supreme court, but he realized that this was many times a more difficult case. But it was unconstitutional and he knew it. He prepared a 17-page brief, loaded with the dynamite of figures and the flint of logic. And in the resultant explosion last week Beltrami came out on top and Walker's adjutants were blown into the condition called "fits." We wish to emphasize the fact that Mr. Street prepared and conducted this case alone and unaided, for fear the News will say this week that Street hired expensive attorneys at the cost of the county, or that Street was in the employ of Walker.

Below we give a complete text of Judge Collins' decision:
In re Proceedings to Enforce Payment of Taxes Delinquent in January, 1900:
State of Minnesota, Plaintiff,
vs.
Thomas E. Walker, Red River Lumber Co., Thomas B. Walker & H. C. Akeley, Defendants
COLLINS, J.
In proceedings to enforce payment

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Ladies' \$3.50 Trimmed Hats for....	\$2.50	All \$1.00 hats.....	79c
Ladies' \$3.00 Trimmed Hats for....	\$2.25	All 75c hats.....	59c
Ladies' \$2.50 Trimmed Hats for....	\$2.00	All 50c hats.....	39c
Ladies' \$2.00 Trimmed Hats for....	\$1.50		

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Sundays.



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Bemidji,

Minnesota.

of taxes in Beltrami county, for the year 1898, there have been certified up two questions for the determination of this court. These questions are:

1. Is the limitation upon the levying and collection of taxes in Beltrami county contained in Chapter 99 of Laws of 1897 constitutional and valid?
2. If the limitation be valid, what is the effect upon the taxes of 1898 extended respectively against defendants' property proceeded against in these actions?

Our answer to the first disposes of the case. One feature of the chapter in question was before us in Spencer vs. Griffith, 74 Minn. 55, in which we held the act constitutional, in so far as it provided for the appointment by the governor of officers who should hold office for four years, that is, for about two years after the ensuing election at which county officers were ordinarily and usually to be elected by the people. This decision was put upon the ground that there might be some substantial reason, which the

legislature in its discretion deemed sufficient, for the distinction which was made as to the counties referred to in the act and about to be organized.

As a matter of fact there were but two counties organized at the time of this enactment and to which it applied, one being Beltrami, the other Cass. The particular objection made to this act is that it is a local and special law regulating the affairs of these counties and prescribing the powers and duties of their taxing officers, because it limits the total taxes to be levied in each for any one year for the period of ten years, to the sum of \$12,000 for all purposes whatsoever, with the exceptions specially provided for in the section. If it is, in fact, a special or local act, it comes within the constitutional prohibition found in Sec. 33, Art. 4. We have repeatedly had this particular provision of the constitution under consideration, and the rules by which each case is to be determined have been laid down

in as many as twenty cases, commencing with Nichols vs. Walter, 37 Minn., 284, and ending with Murray vs. Board, 84 N. W., (Minn.) 104. A clear and definite statement thereof is as follows:

"Legislation limited in its relation to particular sub-divisions of the state, to be valid, must rest on some characteristic or peculiarity plainly distinguishing the places included from those excluded."

This rule, enlarged upon, is well formulated in respondent's brief, thus:

"The rule has been definitely settled, for this state, that a law will only be declared void upon this ground when it makes arbitrary and unnatural distinctions between the objects to which it is intended to apply and others of the same kind in substantially the same situation; but, if the classification be one already existing, or founded on legitimate differences in situation, population or recognized or inherent conditions, the

Continued on Editorial Page.

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