

GENERAL CORRESPONDENCE

1893 MAR. 7-8

FOLDER NO.

JAMES J. HILL PAPERS

PLEASE RETAIN  
ORIGINAL ORDER



THE LARGEST MORNING CIRCULATION IN THE NORTHWEST.

# THE MINNEAPOLIS TIMES,

CONCEDED THE BEST, BRIGHTEST AND BRAVEST PAPER IN THE WEST.

DAILY AND SUNDAY.

W. L. O'BRIEN, JR.  
MANAGER.

MINNEAPOLIS, MINN.

Mar. 7<sup>th</sup>, 1893.

Mr. J. J. Hill,  
St. Paul, Minn.

Dear Sir: I have agreed to write a series of art papers for the Literary Northwest and The Severance and I both wish to make one of them on your gallery. Will you kindly send me a

permitted to visit your gallery and if  
possible I would like to make an ap-  
pointment to talk to you a little about  
the article in question. I would like  
to do this work immediately and will  
probably go to St. Paul Friday or Saturday.  
If I do not hear from you in the  
meantime I will call at your office.

Yours respectfully  
Martha S. Anderson

[3-7-93]

Miss Martha S. Anderson  
Minneapolis Minn



P.J. Muesdale was in today. I think he will do something definite. Saw and heard Mr. H. H. Minneapolis Trust Company

L. Kimball Printing Co. Minneapolis.

P.O. Box 1000.

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CAPITAL, \$500,000.

Cable Address  
"TRUST"  
MINNEAPOLIS.

320 HENNEPIN AVENUE,

Minneapolis, Minn. March 7/1893

Can I rely on getting my matter fixed with you before March 15th? My pole comes due on that day at the latest. I shall extend it. All as usual.

Dear Sir: Owing to Senatorial courtesy the famous tax bill has gone over again for a week: we have had it beaten twice. Allen's illness today caused the postponement of the bill. I think we will beat them without fail. C. H. Lienau is Albert Shaffer's candidate for collector when Marcus Johnson goes out. I agreed to speak a good word to you for his behalf but told him I thought you were probably committed by this time so you could do nothing. We have got the Minneapolis Journal and as from now on. I enclose clipping. Linton spent an hour with the Editor this afternoon and tomorrow he will take a stronger position.



123-88-82

*Minneapolis*  
*Journal*

*March 7*  
*1893*

THE MARKHAM BILL.

THE house has passed the Markham bill and the senate is debating it today. The senate may pass this bill, but the probabilities seem to be that it will not. The most weighty argument in favor of the bill has been Attorney-General Childs' opinion that a tax upon the unused lands of the railroad companies would not disturb the gross earnings tax. With such advice the legislators are in a measure relieved of responsibility for their vote if it should prove that the attorney general is mistaken. That officer has very ingeniously discriminated between exemptions of real estate and personal property and the residuum of the lands of the land grants which, not being essential to the existence or upbuilding of the road, are, he holds, subject to taxation so far as the grants have been made since the adoption of the state constitution.

The conditions are undoubtedly very different with respect to different roads to be affected by the proposed land tax. It may be that the state may modify the provisions of acts relating to this matter of taxation and exemption as applied to some of the companies affected, but as to others there seems to be good reason to fear that an effort to impose the land tax would result in a successful resistance of the gross earnings tax. One of the reasons for anticipating such a result is the fact that some of the roads presumably most deeply interested are offering no opposition to the Markham bill. THE JOURNAL is advised that if this bill should pass the taxes of the Great Northern road would be reduced from about \$250,000 to about \$150,000 a year—upon the theory, of course, that the Great Northern could then successfully resist the gross earnings tax. This may explain why the Great Northern is not making any serious opposition to the bill. If it could escape the payment of \$100,000 a year in

There is one point in this connection that seems to have received too little attention, and that is the claim that the lands are already taxed. That a gross earnings tax is not in reality a gross earnings tax. Gross earnings must of necessity include some earnings earned in other states and some earnings earned in this state must of necessity pass out into other states and cannot be followed. The tax on gross earnings is a fiction. The phrase, gross earnings' tax, is only a convenience to express something else. The so called gross earnings' tax is in reality a tax of 3 per cent, not on gross earnings, but upon all property owned by the railroad company, including unused lands, the amount of the tax being measured by the gross earnings at the rate of 3 per cent. Such has been the definition of the courts. If that view be maintained then the unused lands are taxed as much as any other property, and the Markham bill simply proposes double taxation, which, of course, would not stand the test.

The fact is that this bill passed the house without serious consideration. The people of the northern part of the state want it and if the land tax can be collected without loss of the gross earnings tax no one can blame them for wanting it. The house wanted to please them. There was politics in it. Nobody dared to oppose it. But the state at large is much more vitally interested. The cities could stand it if the gross earnings tax should be destroyed. They have the bulk of the valuable property belonging to the companies. But a measure which threatens the loss to the whole state of revenue amounting now to a million and a quarter of dollars, for the sake of gaining less than \$100,000 is too important to be rushed through for political effect. If it should do what a great many wise counsellors assure the state it will do, the Republican majority could not be guilty of a worse political blunder. Let the matter have the most careful consideration. It is one of the most important measures ever brought before the legislature, not in what it may do, but what it may undo.



C. K. Larrabee.

Fairhaven, Wash., March 7, 1893.

Mr. W.A. Stephens,  
Room 57 Great Northern Railway Building,  
St. Paul, Minnesota.

Dear Sir:

This will introduce to you Mr. B.B. Seymour, Cashier of the First National Bank of Fairhaven, and a friend and former associate in the Citizens' Bank. Mr. Seymour is on his way to Ohio, his former home, and may remain on account of his family. He would like very much to see Mr. Hill's art gallery as he has heard a great deal about it. I take the liberty to give him a letter to you and have told him that you might arrange for him to have an opportunity to inspect the gallery. I do not know what Mr. Hill's rules are and would not ask you to grant any favors out of the usual order and have taken the liberty to give Mr. Seymour this letter knowing that you would have no hesitancy in explaining to him the regulations in regard to visitors.

I shall be under obligations for any courtesies that you can extend to him and shall consider it a personal favor. Thanking you in advance for your courtesy and hoping that I am not asking too much,  
I remain,

Yours truly,

C. K. Larrabee

Permission  
from  
Seymour  
of  
Mar.



# Northern Pacific Railroad Company.

## Accounting Department.

J. A. BARKER, GENERAL AUDITOR.  
M. P. MARTIN, ASS'T GENERAL AUDITOR.  
A. S. MORTON, AUD. DISBURSEMENTS.  
E. H. C. TAYLOR, AUD. TRAFFIC RECEIPTS.  
GEO. SHERRIFF, ASST. AUD. TRAFFIC RECEIPTS.  
C. C. CUMMISKEY, AUD. MOTIVE POWER ACCOUNTS.

St. Paul, Minn.

March 7<sup>th</sup> 1893

S S Reed Esq.  
City.

Dear Sir.

If you can of your own knowledge recommend me something outside an audit office or by inquiry put me in the way of something likely to suit me I should be very much your debtor. Since I entered the NP service I have given perfect satisfaction, but not to myself. The confinement is too much for me and I must get outside if it is possible. My opportunities are few to gain the information I want and I must trust to the kindness of the friends I have and who are likely to hear of something.

Yrs Truly  
J Mayfield

955 Hudson Ave



64  
Moorhead, Minn. Mar 7<sup>th</sup> 1893

W. W. Stephens Esq

St Paul, Minn.

Dear Sir:- I would kindly  
call your attention to my letter  
to you dated Feb. 26<sup>th</sup> 1893,  
regarding the Bruno Land.

Would like very much to no  
wether, I could have the land  
part, or all, as stated in my  
letter to you. There is good  
sleighbing yet, and I would like  
to set teams to work, to haul  
manure on the land.

Lands near the City are quite  
low here, and as soon as the road  
breaks up it is impassable  
to get on the land.



untill it drays up again. and as  
Spring is close at hand. it is  
necessary for me to no wether, I  
could have the land so I can  
depend on it. and ~~xxx~~ per chance  
not loosing the opportunity of  
securing other land.

hoping that I have not taken up  
to much of your Valuable time.

I remain Yours Respt.

M. W. Wannebohl.





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