

St. Paul, Minnesota, February 9, 1926.

File No. 11634.

Mr. H. W. Kask:

Attached is a memorandum dictated by Mr. Heck in
Mr. Maher's office, about the Dawson property.

Do you think this gives you the information you
told me Mr. Hill asked you for?

J. A. Lengby.

Encl.

1-m

*Mr. Hill:
Data giving description of
mortgage covering Dawson
property. JAK. 2/11/26.*

St. Paul, Minnesota, February 22, 1926.

L. W. Hill, Esq:

Mr. Jenks and I went over the plans for improvements in the vicinity of Glacier Park Station this morning, and we have changed the highway layout so as to make a straighter line from the undercrossing to the connection with the highway near the Park Service Office than the original layout had. As soon as print is ready I will send it to you.

One thing I want to be sure you understand in this connection is that the hole behind the Depot, which was originally intended for a lake, is to be filled up on about a straight slope from the roadway behind the Depot platform to the center of the grounds between the Depot and the Hotel. Everyone seems agreed that it is almost out of the question to keep a good looking pond of water there, even if we puddle it. The cost would be considerable and then the wind and dust would litter up the small water surface. At least that is what people who spend their summers on the ground seem to be sure of.

Ralph Budd. ✓

St. Paul, Minn., March 20, 1926.

Mr. L. W. Hill,

President, Glacier Park Hotel Company.

Dear Sir:

Referring to Law Department Circular No.9, copy of which is attached hereto, regarding the Revenue Act of 1926, approved February 26, 1926:

Your attention is called to the fact that while the new act provides that no tax shall be imposed on admissions where the amount paid is 75¢ or less, this does not apply to admissions to a public performance at a roof garden, cabaret, or other similar entertainment where the exemption fixed by the 1924 Act is retained; that is, a tax must be paid where the amount paid for admission is 50¢ or less, the admission charge being computed at 20% of the refreshment service.

Your attention is also called to the change in the tax on cigars effective March 29, 1926, and the repealing of the tax on proprietors of bowling alleys, billiard rooms, shooting galleries and riding academies, and persons carrying on the business of operating or renting passenger automobiles for hire, which becomes effective June 30, 1926.

The Act provides that persons having cigars in original and unbroken statutory packages and intended for sale on March 29, 1926, on which stamps have been affixed at old rates may obtain refund of the difference between the new and the old rates if claim

is filed within sixty days after March 29, 1926, but no claim will be entertained for an amount less than \$10.00.

Yours truly,

J. G. Dorety
General Solicitor.

JPP L

encl.

Copy of circular went to
Mr Budd
Mr Martin
Mr Kilman
Mr Nichols
Mr Kenney
Mr Jenkins
Putzgold
Hess
Davis
Bushnell
Kimball
Maher
Blair

[March 4, 1926]

GREAT NORTHERN RAILWAY COMPANY

Law Department

Circular No.9

St. Paul, Minn., March 4, 1926.

TO ALL CONCERNED:

The Revenue Act of 1926, approved February 26, 1926, contains the following provisions that may affect the Great Northern Railway Company or its subsidiaries:

INCOME TAXES.

Rate.

The rate of income tax on corporations has been increased from $12\frac{1}{2}\%$ to 13% for the calendar year 1925, and to $13\frac{1}{2}\%$ for 1926 and subsequent years. Corporations electing to pay the income tax for the year 1925 in four installments shall make payments as follows: first installment 24% ; second installment 24% ; third installment 26% ; fourth installment 26% . Sec. 230.

Withholding and payment at source.

The rate of withholding and payment at the source in the case of nonresident aliens has been reduced from 6% to 5% . Sec. 221. The rate of withholding in the case of tax-free bonds continues at 2% , except that a new provision has been inserted to the effect that the rate shall be $1\frac{1}{2}\%$ in the case of a citizen or resident, if he files with the withholding agent, on or before February 1st a signed notice in writing that his net income in excess of credits does not exceed \$4,000. Sec. 221-b. The rate of withholding in the case of

payments to foreign corporations continues at $12\frac{1}{2}\%$ in respect of payments made before the enactment of the 1926 Act. As to all payments made thereafter, the rate is $13\frac{1}{2}\%$. Sec.237.

Depletion.

The provisions regarding discovery value have been substantially rewritten. Sec.202(b) (2), 204(c) and 206(a) (3).

Installment Sales.

The Act authorizes reporting of income from the sale of real property on the installment basis where the payments do not exceed 25% of the purchase price. Sec.212 (d). This is made retroactive as applied to income under Revenue Acts of 1916, 1917, 1918, 1921 and 1924, subject to the statutes of limitations. Sec.1208.

Basis for Determining Gain or Loss.

In computing the gain or loss from the sale or other disposition of property, the Act provides that the basis shall be diminished by the amount of the deductions for depreciation and depletion which have since the acquisition of the property been allowable in respect of such property under this Act or prior income tax laws. The 1924 Act uses the word "allowed" instead of "allowable". 202(b) (2).

Allowance for Future Expenses.

In the case of a casual sale or other disposition of real property where the contract of sale requires the vendor to make expenditures during the life of the contract he may deduct such anticipated future expenses at the time of reporting the income from the sale. Sec.214 (a) (11).

Affiliated Corporations

Effective with the year 1926 two or more domestic corporations shall be deemed to be affiliated (1) if one corporation owns at least 95% of the stock of the other or others or (2) if at least 95% of the stock of two or more corporations is owned by the same interests. The term "stock" does not include non-voting stock which is limited and preferred as to dividends. Sec.240 (d).

Returns of Information.

Returns of information showing the amount of income paid to other persons may be required in the case of payments amounting to \$1,500 or more during the year. Sec.256. Under the 1924 Act such returns might be required where the payments amounted to \$1,000 or more.

TAXES ON ADMISSIONS AND DUES.

The rates have not been changed. No tax shall be imposed where the amount paid for admission is 75 cents or less. Sec.500(a) (1). The 1924 Act placed the exemption at 50¢ or less. The 75-cent exemption does not apply to amounts paid for admission to a public performance at a roof garden, cabaret, or other similar entertainment where the exemption fixed by the 1924 Act is retained, that is, where the amount paid for admission is 50 cents or less (20% of \$2.50). Sec.500(a) (5).

STAMP TAXES.

The stamp taxes are retained at the same rates except that taxes on deeds of conveyance, entry of merchandise at customs house, entry for withdrawal of merchandise from customs bonded warehouse, proxies and powers of attorney are repealed effective March 29, 1926. Sec.800 and Schedule A.

CAPITAL STOCK TAX.

The capital stock tax has been repealed effective June 30, 1936. Sec.1200.

EXCISE TAXES.

Effective February 26, 1936, the tax on automobile trucks, cameras, lenses, photographic films and plates, cigar and cigarette holders, pipes, and humidors has been repealed and effective March 29, 1936, the tax on automobiles has been reduced to 3%. Secs.600 and 1200.

CIGARS.

The tax on cigars of all descriptions weighing not more than 3 lbs. per 1,000 has been reduced from \$1.50 to 75 cents per 1000, effective March 29, 1936.

On cigars weighing more than 3 lbs. per 1,000 and to retail at not more than 5 cents each, from \$4.00 to \$2.00 per 1,000.

On cigars to retail at more than 5 cents and not more than 8 cents each, from \$6.00 to \$3.00 per 1,000.

On cigars to retail at more than 8 cents and not more than 15 cents each, from \$9.00 to \$5.00 per 1,000.

On cigars to retail at more than 15 cents and not more than 20 cents, from \$12.00 to \$10.50 per 1,000.

On cigars to retail at more than 20 cents each, from \$15.00 to \$13.50 per 1,000.

Sec. 400.

Persons having cigars in original and unbroken statutory packages and intended for sale on March 29, 1936, on which stamps have been affixed at old rates may obtain refund of the difference between the new and the old rates if claim is filed within 60 days after March 29, 1936. No claim will be entertained for an amount

less than \$10.00. Sec.1205.

SPECIAL TAXES.

The occupational taxes on customhouse brokers, proprietors of bowling alleys, billiard rooms, shooting galleries and riding academies, and persons carrying on the business of operating or renting passenger automobiles for hire are repealed effective June 30, 1926. Also the special tax on tobacco manufacturers. Sec.1200. The special tax on foreign built boats shall not apply to any boat owned on January 1, 1926, by a citizen of the United States or a domestic corporation. (Sec.702) The tax of \$6.00 per annum on retail dealers in narcotic preparations is retained. Sec.703.

ADMINISTRATIVE.

Review of Board's Decisions.

Decisions of the Board of Tax Appeals may be reviewed by a Circuit Court of Appeals or by the Court of Appeals of the District of Columbia if petition therefor is filed within six months after the decision is rendered. Sec.1001. Judgments of such courts may be reviewed by the Supreme Court upon certiorari. Sec.1003. The Courts of Appeal and the Supreme Court may impose damages in any case where the decision of the Board is affirmed and it appears that the petition was filed merely for delay. Sec. 1004.

Interest on Deficiencies.

Interest upon an amount determined as a deficiency shall be assessed at the same time as the deficiency, at the rate of 6% per annum from the date prescribed for the payment of the first installment to the date of the assessment, Sec.274(f). In the case of assessments made after February 26, 1926, in respect of taxes imposed under acts prior to November 23, 1921, interest on the tax to be

assessed shall be assessed at the same time as such tax, at the rate of 6% per annum from February 26, 1926. Sec.283 (d).

Limitations.

The limitation on additional assessments of taxes imposed by the 1926 Act is three years from the time the return was filed; in the case of taxes imposed by the 1921 and 1924 Acts, four years; and in the case of taxes imposed by Act of 1918 and prior Acts, five years. Sec.277.

Jeopardy Assessments.

If the Commissioner believes that the assessment or collection of a deficiency will be jeopardized by delay, he shall immediately assess such deficiency. If the jeopardy assessment is made after a decision of the Board of Tax Appeals, it must be for the amount of deficiency found by the Board. A jeopardy assessment may not be made after the decision of the Board has become final or after a petition for review has been filed. When a jeopardy assessment has been made, the taxpayer may obtain a stay within ten days after notice and demand, by filing a bond for an amount not more than twice the amount to be stayed. No claim for abatement shall be filed in respect to any assessment made after February 26, 1926. Sec.279.

Refunds.

Claims for refund must be filed within three years after the time the tax was paid in the case of taxes imposed by the 1926 Act, and within four years in the case of taxes imposed by prior acts. Sec.284(b). Where an appeal is pending before the Board of Tax Appeals a claim for refund may not be filed, but the Board may determine the amount of such overpayment. Sec.284 (d).

M. L. COUNTRYMAN,
Vice President and General Counsel.

St. Paul, Minnesota, February 10, 1926.

L. W. Hill, Esq:

Mr. Maher advises me that he thinks we might get Horace Clark's property, adjoining the Glacier Park Hotel Company's property, at \$50 an acre, and also that we might get the Anderson property, which is immediately west of the Glacier Park Hotel Company's property, 88 acres, for \$2,500. *OK*

I have told him to get options at these prices if he cannot do better. I think we should certainly buy the Anderson piece if we can get it for \$2,500.

OK The Dawson property, 140 acres, which we can buy at \$50 an acre, \$7,000, is crosshatched in white on the attached blueprint. The Clark property, 330 acres, is enclosed in green pencil line. The Anderson property, 88 acres, is enclosed in white pencil line.

It does not seem to me that it would be any mistake, in view of the importance of the main entrance to Glacier Park, if we should own at least 1,000 acres in that locality. We now own a little less than 200 acres. If we buy the three tracts mentioned above it will bring our holdings up to nearly 800 acres. We probably would be able, a little later, to get the Glacier Park addition to Glacier Park, and that part of the 40 acres of Dawson's ownership immediately opposite the depot, which he has not sold to others. With all of these we would be fairly well protected from the building of undesirable and unsightly structures and the encroachment of undesirable people directly up against our premises. All of this, of course, would cost perhaps as much as \$40,000, but considering the

L. W. Hill, Esq.

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February 10, 1926.

amount of investment we have - in all about \$750,000 - and the very small amount of land we own, and especially in view of the growing importance of this place, I would not hesitate to go ahead. I do not believe we will ever again have a chance to get the property as cheap, and because it is almost certain that the property which is now offered for sale will be bought up by others who will not care into whose hands it falls so that they make a profit in the transaction.

Ralph Budd. ✓

rb-s

(C O P Y)

Saint Paul, Minn., Feb. 8, 1926.

Mr. Lengby:

Replying to your memo of the 3rd instant about the Dawson land:

The mortgage in question was given by Thomas Dawson and Isabel Dawson, his wife, to the Federal Land Bank of Spokane, Washington, dated February 10th, 1919, filed in the Teton County records on February 14, 1919, in Book 3-0, page 225, and later transcribed to the records of Glacier County, Montana, in Book C, page 585.

The mortgage covers the NE $\frac{1}{4}$, NE $\frac{1}{4}$ of the SE $\frac{1}{4}$ of Section 17, township 31 north, range 12 west: area.....200 acres
SE $\frac{1}{4}$ of section 18-31N-12W, area.....160 "
Total.....360 "

together with water rights, ditches, etc.

The mortgage to secure \$6,500.00, (and one promissory note given in connection therewith), were executed February 10th, 1919, and run for a period of 34 $\frac{1}{2}$ years from the date thereof, with interest at 5 $\frac{1}{2}$ % per annum, payable semi-annually. The mortgage gives the option of paying \$25.00 or any multiple thereof, with the privilege of paying up the entire amount at any due date, after five years from date thereof.

As I advised you in my letter of January 28th, the Federal Land Bank has been having trouble in making collections under this mortgage and they have been forced to watch carefully also the question of payment of taxes.

James T. Maher.

WH-J

GREAT NORTHERN RAILWAY COMPANY

ENGINEERING DEPARTMENT

St. Paul, Minn., February 27, 1926

Hon. J. B. Harkin,
Commissioner,
Canadian National Parks,
Ottawa, Canada.

Dear Sir:-

I have your letter of the 22nd instant with our copy of form of agreement, dated February 1st, 1926, fully executed, covering the ten acre tract on which it is expected to erect the Waterton Lakes Park hotel.

I thank you on behalf of Mr. Hill and myself for favorable action taken in this matter.

I presume there is no objection on your part now to our announcing to our own officials and to the public generally that we expect to build this hotel and have it ready for the 1927 season.

Kindly advise.

Yours very truly,

A. H. Hogeland
Consulting Engineer.

St. Paul, Minn., February 27, 1926

Mr. L. W. Hill:-

Herewith form of agreement with the Canadian National Parks
duly executed, covering the ten acre tract on which we expect to erect
the Waterton Lakes Park hotel:

I have asked Mr. Harkin, as per attached copy of letter to
him, if there is any objection on their part now to our announcing to
our own officials and to the public generally that we expect to build
this hotel and have it ready for the 1927 season.

A. H. Hogeland.

Cy:-Mr. Ralph Budd

15-9
"Golf course"

At. Pebble Beach, California, March 1, 1926.

Mr. Ralph Budd:

Your letter February 10, regarding acreage adjoining Glacier Park Hotel Company property:

I fully agree we should purchase the Wilbur Anderson eighty, allotment No. 2428 for a price suggested by Mr. Maher, \$200.00, \$50.00 per acre. We should then take up with the Indian Department the 20 acres lying between the Glacier Park property and the Anderson piece, which is shown on the plat as Glacier Park addition to Glacier Park, as our Midvale Creek runs through it and our pipe line runs across the North part of it. No doubt we can obtain this from the Indian Department as the Glacier Park Hotel grounds were originally platted and all that portion that we purchased the plat was vacated though we did not obtain the 20 acres just mentioned. I also notice that there is a part of the original townsite lying South, adjoining out property to the South and across Midvale Creek to the East portion of it, being crossed by the main line of the railroad, being about 60 acres. I think we should try and get this from the Government.

Regarding the Isabel Dawson property, Allotment No. 1017, 140 acres: At suggested price \$50.00 an acre, \$7,000.00, I am certain we should take this as it would be a large portion of the proposed golf grounds. We probably would need another 40 owned by Helen Dawson, allotment 1019, being the SW of the SW of Section 17, provided it is rolling land, as I believe it is. Also, we should have the upland level portion of the NW of the SW of Section 17, belonging to Henry Magee, and the SE of the NE, and the level portion of the SE of the NE of Section 18, Henry Magee. This would probably be two 20 acre triangles. We should also purchase the triangular portion South of the track, in the NW of the NE of 18, belonging to F. C. Irvin, allotment No. 2642. Noffsinger has a price on this of \$500.00, and has some information about the Henry Magee property. This would put us in shape to start a golf links. I notice on the plat that you sent me it shows on the SW of the NW of 18, a 40 acres on which the Y is located which was purchased from Dawson, and a portion "Sold to Snow Bros. 12.29 acres". It is unfortunate this piece has been disposed of as it is an important part of the golf links, being in sight of the tracks and high ground also in sight of the Hotel. I think it very important to have the golf links and players seen from the trains as a great number of people go through who do not stop in every time, also to see the Hotel, and be seen from the Hotel, otherwise people might not immediately learn that there was a golf links available.

Mr. Ralph Budd

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March 1, 1926.

Further on the acquisition of property: I think we should try to acquire property crossed by our water line. The plat shows in Section 13, about the center, 40 acres Horace Clark, allotment 284, and about 80 acres West of it, Daniel Lone Chief, allotment No. 1209. At a fair figure I think we should own these two tracts for our pipe line, unless we own a permanent easement. There is another 80 acre piece similiar shape to the Wilbur Anderson, and just West of it, belonging to Joseph Anderson, Allotment No. 2420. Possibly we should have this for it is all in clear view of the Hotel porch, but frankly we are not justified in buying the Horace Clark property as practically all of it is beyond view of our Hotel porch and buildings. It will cost us a lot to develop the golf links, and I do not feel that we are justified in spending too much money considering the short season we have at Glacier Park.

Louis W. Hill.

St. Paul, Minnesota, March 1, 1926.

M. L. Countryman, Esq.,

Vice President & General Counsel.

Dear Sir:

I send you herewith for file our copy of agreement with the Canadian National Parks and Louis W. Hill, covering the ten acre tract on which we expect to erect the Waterton Lakes Park Hotel.

Please acknowledge receipt.

Yours truly,

(SIGNED) RALPH BUDT

cc Louis W. Hill, Esq. ✓

COOK, NATHAN & LEHMAN
TRINITY BUILDING
NEW YORK

ATTORNEYS

ALFRED A. COOK
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EDGAR M. SOUZA
MORTIMER BRENNER

LOUIS M. LOEB
CHESTER ROHRICH
LEO B. KAGAN

March 8, 1926.

Louis W. Hill, Esq.,
St. Paul, Minnesota.

Dear Mr. Hill:

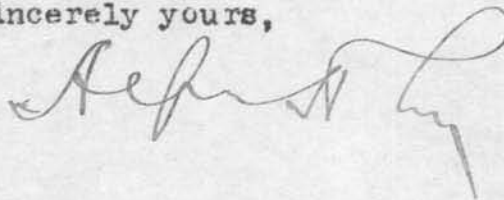
I am thinking of sending my son who is fifteen years old out West this summer with a young friend of the family who is studying law at Harvard, as his companion and tutor. I want him to rough it a bit with some guides so that he will have fishing, horseback and everything else that goes along with a clean, honest, fine upbuilding outdoor life. I know of no one better than you to advise me as to the place from which he should make his start, the names of say two guides who can make all the arrangements for the pack train and what not and who for six weeks can be relied and depended upon.

I have been told that there are places in the Glazier National Park from which they can start but I do not want any of the usual summer stuff that some of us here in the East indulge in and lead us to conclude that we are good sportsmen, - therefore my appeal to you as I am sure the problem has presented itself to you in connection with your youngsters, although I understand you have been yourself guiding their good times.

Let me hear from you at your early convenience and you know I will be more than glad to guide myself by your suggestions. When do you think my boy should start West and which are the good months to devote to all this.

With kind regards and thanks in advance I am,

Sincerely yours,



AAC/B

St. Paul, Minn., March 11, 1926

Mr. L. W. Hill:-

Referring to my letter of February 27th with which I sent you copy of my letter to Mr. Harkin asking him if there was any objection to our announcing that we expect to build hotel in Waterton Lakes Park:

I am today in receipt of the following letter from Mr. Harkin dated the 6th instant:

"I beg to acknowledge your letter of the 27th ultimo in regard to Waterton Lakes Park Hotel.

"There would be no objection now, so far as this Department is concerned, to your announcing to your officials and to the public generally that you expect to build this hotel and have it ready for the season of 1927."

A. H. Hogeland

Cy:-Mr. Ralph Budd

GROVER M. CONZET
CHAIRMAN

JAMES F. GOULD
SECRETARY

15-1A
RAY P. CHASE
STATE AUDITOR

COMMISSIONER OF GAME AND FISH
DEPARTMENT OF CONSERVATION
STATE OF MINNESOTA

CHAS. W. HENKE, ASSISTANT COMMISSIONER
THADDEUS SURBER, SUPERINTENDENT
FISH PROPAGATION
ALBERT C. KLANCKE, SUPERVISOR
BUREAU OF COMMERCIAL FISHING
FRANK D. BLAIR, SUPERINTENDENT
GAME PROPAGATION
S. A. SELVOG, SUPERINTENDENT
MINNESOTA STATE FISHERIES

JAMES F. GOULD, COMMISSIONER

OLD CAPITOL

ST. PAUL, MINN.

March 18th, 1926.

*Mr. Hill:
Think Jacobsen "King of Norway" told me once
that he is related to Henke.*

Mr. Louis W. Hill,
St. Paul, Minnesota.

My dear Mr. Hill:

Miss Marion Henke, a student at Miss Woods
Kindergarten Teacher's School, Minneapolis, and daughter
of Assistant Commissioner Henke of this department, desires
to secure a position as telephone operator or waitress at
Glacier Park the coming Summer.

Anything that you may be able to do to
assist Miss Henke in securing a position at Glacier Park
will be greatly appreciated.

Yours very truly,

J. F. Gould
J. F. Gould
Commissioner.

JFG:N

Ark
*This noble adviser application
has been received by letter direct
from Miss Henke.*
W. H. 4/6/26.



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