

S. F. No. 342, A bill for an act relating to petitions for improvements for the cost of which special assessments may in whole or in part be levied therefor in villages, boroughs and cities of the fourth class, however organized, and fixing the time within which to appeal from the findings of the governing body of such village, borough or city of the fourth class as to the sufficiency of the petition for such improvements.

Was read the third time and placed upon its final passage.

The question being taken on the passage of the bill,

And the roll being called, there were yeas 76 and nays none, as follows:

Those who voted in the affirmative were:

Adams,	Erickson,	Iverson,	Morton,	Samec,
Aldrich,	Fabel,	Johnson, G. W.,	Moser,	Scallon,
Anderson, G. A.,	Farmer,	Johnson, H. A.,	Munn,	Schneider, W.,
Anderson, T. E.,	Finstuen,	Johnson, H. J.,	Naylor,	Scribner,
Arvik,	Fredriksen,	Johnson, R. G.,	Nelson, N. J.,	Smith,
Barsness,	Glende,	Keeler,	Neuman,	Snyder, J. P.,
Berg,	Graham,	Kempfer,	O'Brien,	Starkey,
Blum,	Green,	Kinneberg,	Odegard,	Therrien,
Christenson,	Greer,	Kolshorn,	Olson,	Veigel,
Cullum,	Hazel,	Lieb,	Parks,	Wilson, D. W.,
Dahl,	Hill,	Lodin,	Payne,	Wilson, L. W.,
Dalager,	Hofstad,	Long,	Peick,	Youngdahl,
Dammann,	Holladay,	Lundeen,	Pratt,	
Davidson,	Holm,	Masek,	Quinlivan,	
Davis,	Hompe,	Mayman,	Renick,	
Dilley,	Hulbert,	Montgomery,	Rosetter,	

So the bill passed and its title was agreed to.

COMMUNICATIONS FROM THE GOVERNOR.

STATE OF MINNESOTA,
EXECUTIVE DEPARTMENT.

St. Paul, April 16, 1927.

Hon. John A. Johnson, Speaker of the House of Representatives.

Sir: I return herewith, without my approval, House File No. 1330, "A bill for an Act authorizing and directing payment annually by the State of Minnesota to the counties therein of an amount of money equal to five cents per acre on all state forest lands situate within said counties, and appropriating money therefor."

This bill seeks to establish the new and dangerous principle that the property of the State should be subject to taxation for the support of lesser units of government. This is a principle which the people should not accept without careful consideration of its implications. The amount involved in the present bill is not great. It has been estimated that a contribution of five cents per acre of present State forests would require less than \$20,000. But this bill represents only a beginning. Not only would hundreds of thousands of acres undoubtedly be set aside from the State's timber lands as State forests and thus brought within the provisions of the proposed law; but, with the principle that State property should yield revenue for local purposes established, there would be constant and repeated demand for an increased contribution per acre.

If the State should pay a tax on its forests for local purposes, why

should it not pay a tax on its various institutions, located in more than a score of Minnesota municipalities? Could not Minneapolis ask a contribution from the University of Minnesota on the plea that the City furnishes police and fire protection and maintains streets running through the campus? Could not St. Paul with equal force assert that the State should pay a tax on its Capitol and its contents, or on the Historical Society Building and its library?

The implications of this bill are too serious, the principle it embodies too far-reaching, to justify precipitate action. I cannot give it executive approval.

Respectfully yours,

THEODORE CHRISTIANSON,
Governor.

STATE OF MINNESOTA,
EXECUTIVE DEPARTMENT.
St. Paul, April 16, 1927.

Hon. John A. Johnson, Speaker of the House of Representatives.

Sir: I return herewith, without my approval, the following House bills:

H. F. No. 130, A bill for an act creating a commission to erect a monument on a site in Milford Township, Brown County, in memory of the 52 persons killed in said township in the Indian outbreak of 1862, prescribing its powers and duties, and appropriating money therefor.

H. F. No. 492, A bill for an act to establish and dedicate a State Memorial Park and Soldiers' and Sailors' Rest, to be known as "Birch Cooley Battle Field State Memorial Park," and appropriating money therefor.

H. F. No. 584, A bill for an act creating a commission to erect a monument at Moose Lake in Carlton County, in memory of the citizens of Minnesota who lost their lives in the forest fires of October, 1918, prescribing its powers and duties, and appropriating money therefor.

H. F. No. 774, A bill for an act to establish and dedicate a memorial park at Brown's Valley,* to be known as the Sam Brown Memorial Park, and appropriating money therefor.

I heartily approve the projects proposed in the foregoing bills and endorse them as in every way worthy and meritorious. I question, however, whether an appropriation of \$21,000 for these projects, or any other of the same character, is justified at a time when the people of the State are bending every effort to recover from economic maladjustment. I am certain that such appropriation would not be justified, if with others contained in the general appropriation bills it resulted in increasing the already too heavy burdens of the taxpayers.

I would suggest that items covering these proposed expenditures be inserted in one of the major appropriation bills, in such a way that they can be vetoed or approved, as circumstances may dictate, after the appropriation totals can be ascertained.

Respectfully yours,

THEODORE CHRISTIANSON,
Governor.