

THE FRONTIER

DELINQUENT TAX THEORY BLASTED BY RECORDS AUDIT

Work of Atkinson Service Club Shows Increase of Expense But Little More Service.

There was received at the court house last week a Tax Audit Survey of Holt county for the years 1912, 1918, 1929, 1934 and 1935 containing an itemized, classified, analyzed comparative audit survey of all receipts and expenditure of all county funds in the county, and it is very interesting reading. The audit was made for the tax committee of the Atkinson Service club and was compiled by C. J. McClelland, accountant, who spent about six weeks here last summer auditing the records for the report.

Mr. McClelland makes an analysis and some general comments on the condition of the county, from a financial standpoint. The report is very voluminous and a part of it follows. More will be published next week.

General Comments

The administration of county affairs of Holt county has been an increasing problem apparently because of lack of supervision that applies business methods that would place Holt county on a cash basis. This lack of supervision emphasizes the absolute necessity of drastic changes in the laws pertaining to the operation of county affairs and the control of county expenditures.

With judgments taken in 1935 and 1936 of \$17,078.40 for claims two and three years old and with present outstanding claims on file on September 28, 1936 aggregating \$51,417.71 it is utterly impossible to state definitely, from the claims allowed, the actual expenditures in any recent year.

While we cannot state definitely, the information that we have indicates that for many years the county expenditures have exceeded the cash income. It is quite evident that if the supplies and services of the county had been purchased on the same basis as well managed counties in the state and a few unnecessary activities eliminated, expenditures could have been easily confined to the cash income and the county affairs administered on a strictly cash basis.

The total tax expenditures for county purposes in the year 1918 were \$110,284.27. In the year of 1935 they were \$156,513.37 according to claims allowed, but were in reality, considerably higher than this amount in 1935 as many unpaid claims were filed and not allowed. But even the claims allowed in 1935 show an increase over 1918 of \$46,299.10. It is well to inquire what new governmental functions are being performed by county officials in 1935 that were not available to the taxpayer in 1918. It must be remembered 1935 and several years prior were depression years in Nebraska while 1918 was one of the most prosperous ever known in the state.

Delinquent Taxes

The item of delinquent taxes is constantly used as an alibi to justify unpaid bills. The fallacy of this argument, for the year 1935, is best shown by the following statement of facts:

Total Taxes levied in Holt county in 1935 were	\$407,020.66
1934 taxes collected in 1935	\$252,740.82
Delinquent taxes for 1929-1933 inclusive collected in 1935	64,552.12
1935 taxes collected in 1935	63,824.22
Interest collected on above taxes	9,529.33
Total	\$390,646.49

The above statement does not include delinquent taxes and interest on same that were collected in 1935 for the years prior to 1929, hence it will be seen that the total taxes available for the operation of the political subdivisions of Holt county very nearly equalled the total amount of all taxes levied for 1935.

The constant flow of delinquent tax payments that will hereafter be available to Holt county should materially aid toward placing the county on a cash basis with lower levies after 1936. This rests squarely on the proposition of whether in

the future, services and supplies for Holt county will be bought at the prices paid by well managed counties in Nebraska.

Purchasing

No system of requisitioning purchases, services and supplies is in use. It is most emphatically impossible to place the expenditures on a firm business basis until this has been done.

Inventory

An invoice of all materials and supplies in use in the county offices and for the highways and bridges should be made and a perpetual invoice maintained. The absence of this perpetual invoice encourages waste by slack business methods.

Highways and Bridges

The amounts collected and expended for highway and bridge purposes in Holt county for the year 1935 were as follows:

(Continued on page 4, column 1.)

HENRY LOSHER IS DEAD, FAILING TO SURVIVE ILLNESS

Funeral Services Held Wednesday For 83 Year Old Resident. Burial At Meek.

Henry Losher passed away at the local hospital last Monday morning at 5 a. m., after an illness of about one month, at the age of 83 years, 6 months and one day. The funeral was held Wednesday afternoon at 2 o'clock, services at the Presbyterian church Rev. Johnson officiating and burial in the Meek cemetery.

Henry Losher was born at Peru, Indiana, on August 30, 1853. Shortly after reaching manhood's estate he came west and settled in the Black Hills section of South Dakota where he worked in the gold mines for several years. On February 20, 1888, he was united in marriage to Miss Frances Plesel and they moved to this county eleven years later. Mr. Losher was the father of four children, three sons and one daughter, all of whom survive and were present at the funeral services. The children are: Samuel, of Dearborn, Michigan; George, of O'Neill; Dewey, of Chadron and Mrs. Pete Peterson, of O'Neill, who are left to mourn the passing of a kind and affectionate father. Mrs. Losher passed away in February, 1934.

Henry Losher had been a resident of the county for thirty-eight years and had always taken an active interest in the civic affairs of the county. For over eighteen years he lived on his large ranch about fifteen miles north of this city, retiring about twenty years ago and moving to town, where he resided up to the time of his death. He was a good citizen, a student of civic affairs, a great reader and was unusually well posted on the affairs of his country and community. He had a host of friends among the older citizens of the county who will learn with regret of his passing.

Half of Moving Into New Court House Is Finished

Holt county officials have been busy all week moving over to the new building. County Clerk Gallagher, Register of Deeds, County Judge Malone and Superintendent of Schools McClurg are now in their new quarters and are busily engaged arranging their offices for the accommodation of Holt county taxpayers and others having business with the respective offices. The rest of the county officials are expected to move into their new quarters the coming week, provided some furniture that has been ordered arrives.

Dr. Wilson of Stuart Sells His Hospital and Practice

It is understood in county medical circles that Dr. F. L. Wilson of Stuart, widely known throughout northeast Nebraska as a physician and surgeon disposed of his practice and hospital at Stuart and will shortly leave this locality. The report is that the doctor will spend some time in post graduate work in the east after which he expects to locate in some Nebraska city and specialize. His successor at Stuart is Dr. Clark, formerly engaged in surgical work in Michigan and New York City.

PITZER CONFESSES PART IN ATKINSON LIQUOR ROBBERY

Brought Here Sunday From Fremont Where He Was Held Waiting for Jail Here.

Frank Pitzer, who now claims Omaha as his residence but who formerly lived at Norfolk and Plainview and who is well known in this section, pleaded guilty Wednesday afternoon to burglary in connection with the robbery of the Frank Weber liquor store at Atkinson last November 24. He has not yet been sentenced.

Some time during the night on November 24 Mr. Weber's liquor store was robbed of some thirty cases of assorted liquors, whiskeys and wines. Later the authorities arrested Pitzer, George O'Connell and Frank Sesler of Emmet and Bob Carr of near Atkinson who were all charged with the robbery and with receiving stolen property. Bob Carr pleaded guilty to receiving stolen property saying that five cases of the whiskey was brought to his place early the second morning following the robbery by Geo. O'Connell and that he let him store it in the hay mow. He has not yet been sentenced. The remaining defendants had a hearing before Judge Malone who bound them all over to the district court. Pitzer has now pleaded guilty. O'Connell and Sesler are expected to come to trial on March 15. These are expected to be the first cases tried in the new court house.

Before pleading guilty Pitzer made a confession in which he said that he and George O'Connell stole the whiskey between one and two o'clock on the night of the 24th, hiding it under a culvert south of Meadow Grove about 5 o'clock the next morning. He says that he was arrested that day and taken to Bassett in connection with a bad check and that upon his return to Norfolk the liquor was gone. He then came up to Holt county to look for it finding it at the Bob Carr place.

He says the robbery was planned in the Frank Sesler beer parlor on the highway by Emmet and that after the robbery and on their way to Norfolk with the liquor they stopped and left a case and a half with Sesler. Sesler also accompanied him, according to his story, on his trip to the Carr place to recover the liquor.

Sheriff Duffy went to Fremont returning Sunday afternoon with Preston Pitzer who he had been keeping in the Dodge county jail pending completion of the Holt county bustle. He was placed in the new jail having the dubious honor of being the first prisoner to occupy it. On Monday the Sheriff went to Neligh returning with George O'Connell who had been kept in jail there. He is now also in the new jail.

Funeral At Page Sunday for Mrs. Mary Lamason

Mrs. Mary E. Lamason died at the home of her son northeast of Page Monday morning, of ailments incident to old age, at the advanced age of 89 years, 2 months and 15 days. The funeral was held Tuesday afternoon at 2:30 from the Methodist church in Page, Rev. Carmony officiating and burial in the Page cemetery.

Mary Elizabeth Abbot was born at Dayton, Ohio on Dec. 18, 1847. Her parents later moved to Illinois where she grew to womanhood and was married to John Lamason at Pekin, Ill., Jan. 22, 1874. The family came to this county in 1889 and settled on a farm northeast of Page, where Mrs. Lamason had made her home continuously since. Her husband died in 1890. She leaves one son, Leslie, seven grandchildren and four great grandchildren to mourn the passing of a kind and affectionate mother and grandmother.

Spring District Court Term Begins March 15

A spring term of district court will open in this city Monday, March 15, with a jury for the trial of a couple of criminal cases and a few civil cases. It is the opinion of court attaches that the session will last about a week. The following are the names of jurors for the March term, which

will open at 10 a. m.: cmfwyp will open at 10 a. m. March 15:

D. D. Jonason, Atkinson; Leo Mossman, Inman; Art B. Sanders, Ewing; Pat Regan, Inman; Adrian Mitchell, Butte; Elmer Krueger, Inman; John Connolly, O'Neill; Paul Schwisow, O'Neill; Merl Richards, Atkinson; Frank Hoyt, Atkinson; Harry Scott, Chambers; John Damero, O'Neill; Frank Imsick, Orchard; Pat Kilmurray, Atkinson; John Vitt, O'Neill; Arthur Waldman, Amelia; L. W. Barthel, Amelia; M. F. Gribble, Chambers; Jack Summers, Page; Art Rannels, Stuart; Mervin French, Page; H. Y. Greenburg, Stuart; Art Doolittle, Amelia; Elmer Ernst, O'Neill.

Interstate Power Office Here Changed From A District To A Division

The O'Neill office of the Interstate Power company has taken on added importance in the field of electrical distribution in Nebraska. Since the Interstate Power company has had charge of this section the O'Neill office of the company has been classified and listed as a District office, and all of its employees as district employees.

About Jan. 15, the O'Neill office was made a Division office, which automatically raised the rank of all of its employees, as they are now division employees of the Interstate Power company instead of district employees. The O'Neill office covers northeastern Nebraska and southwestern South Dakota. Being a division the office here will now report direct to the head office of the company at Dubuque, Iowa, instead of the division office at Albert Lea, Minn. The advance in grade from a district to a division office will be a great help to the officials at the local plant.

L. C. Walling, who has been district manager here for several years, is now division manager.

Fred Robertson, who has been district manager of maintenance here for several years is now division manager of maintenance.

L. C. Cain, district accountant, a position he has filled for several years, is now division accountant.

K. D. Fenderson, former district superintendent of operation and maintenance is now division superintendent of operation and maintenance.

H. G. Kruse, former district engineer is now division engineer. The managers of all the Interstate Power company offices in the towns supplied by the company in this territory, also are advanced and become employees of the O'Neill division, instead of the O'Neill district.

The Frontier is pleased to note that the Interstate Power company recognizes this city and its local offices as one of the important chains in their distribution system, which is indicated by the increase in rank given the local office, and tenders its congratulations to the various officials promoted.

GRATTAN PROJECT CLUB

The Grattan Project Club met at the home of Mrs. Howard Marquis on March 2. Twelve members were present.

In answer to roll call each member told of their "hobby" which was very amusing. A very interesting lesson of "Choosing Pictures for the Home," which was one of the summer lessons, was given by Mrs. Marquis. A covered dish luncheon was served at noon.

The next meeting will be held at the home of Mrs. Larry Barrett.

WOODMEN CIRCLE

Emerald Grove 128 of the Woodmen Circle met with Mrs. G. A. Miles Tuesday afternoon for a business session. There were eight present. Plans were discussed for the district convention which will be held in O'Neill sometime in June. After the meeting the ladies helped themselves to pie and coffee.

Another meeting will be held next week for further plans, when a better attendance is expected.

Mr. and Mrs. Clarence Hicks, who have been residents of Page for the past two years, moved back to O'Neill the first of the week and will make this city their future home. Mr. Hicks had a filling station in Page the past two years, disposing of it and turning it over to his successor on March 1, and at once came back to O'Neill.

EFFORTS TO BRING CONVENTIONS BACK TO NEBRASKA FAIL

Bill Passed Requiring Counties To Add To Their Levy For Care of Insane.

By the Lowell Service
Lincoln, Nebr.—In the affairs of the unicameral legislature the Country Press is triumphant and entirely dominant.

Coming out of the last campaign blemished and bespattered with the slush of propaganda, the metropolitan press and the radio stations found that the common people resented the manner in which the big fellows handled the news reports of the 1936 campaign.

Consequently when a bipartisan committee took charge of the revision of the primary act and the dailies started to whooper up for "primary reform" the voters of the state, who are classified as "just folks," became suspicious. Legislators, writing to the papers in the home town, told of the so-called primary reform. Their fan mail became disturbing.

The "Primary reform" bills as outlined in committee proved to be a pale carbon copy of the measure vetoed by Former Governor Art Weaver in 1929. After an hour of acrimonious discussion the bill met death in the committee by a vote of 5 to 4.

The bipartisan committee, headed by Chairman Barth of the democratic state committee, and Lyle Jackson of the republican cohorts, made gallant efforts to prevent an utter rout. Senator Norris, in a letter, condemned the pending act and threatened a referendum and a speaking tour to fight it.

In the meantime the friends of the primary are planning an amendment to provide a runoff primary if the high man receives less than 35 per cent of the vote cast at the primary.

But the idea of reviving the old convention plan is dead.

There was also another terrific swat for the party organizations.

A bill has been advanced with a single dissenting vote to make the selection of county officers non-partisan. Members of the railway commission are included.

When this bill came up on the floor of the unicameral, Howard, First and Von Seggren made brief speeches. No speech was made in opposition.

Lurking on the unicameral calendar are the short ballot bills. It is predicted that some form of short ballot will pass with a whoop. The so-called leaders of the two political parties are just about as useful at Lincoln as the fifth wheel of a wagon.

All of these signs and omens have alarmed the lobby. It is a common sight to see a trained and skilled bunch of lobbyists coming out of a committee hearing gasping for breath.

Merry and jovial spenders in local communities are most apprehensive. County and municipal governmental units are in for a good ribbing. The example of a legislature running on \$300 a day instead of \$3,885 is not a good one from the free and easy spending standpoint.

"Some of these legislators," complained a lobbyist, "are sordidly pinch penny guys."

A serious effort is being made to plan a building program. A levy of one half a mill has been suggested. Of this levy 40 per cent would be used for buildings for state institutions and would be administered by the state board of control. Forty per cent would be allotted to the state university and twenty per cent to the normal schools.

Opposition to Governor Cochran blazed forth in the fight over the five cent gas tax bill, forced abandonment of the legislative plan for a short vacation and prevented the passage of the measure in time to supersede the old 5 cent gas tax act which expired March 1. The unicameral made a gallant effort to get the bill thru. Dr. A. L. Miller interposed obstacles. Bill Drafter Mike Murphy cast some doubt on the legality of certain sections of the bill. Governor Cochran bitterly attacked Murphy.

Governor Cochran had tried to make a compromise. He planned to keep the extra 1 cent tax, allotting four-tenths of a cent to the assist-

ance fund and turning the remaining six-tenths into the highway department.

Gasoline dealers and the Good Roads association opposed the governor. The opposition was aided by the legislative file rule adopted at the request of Speaker Warner. The old age pension fund stood to lose \$6,000 a day for any gap between the expiration of the old law and enactment of the new one.

By a vote of 31 to 7, LB6, the bill to make counties add to the state levy an amount sufficient to care for their indigent insane patients, was passed by the legislature. The bill, which was introduced by O. Edwin Schultz of Elgin, provided that the state board of control shall report to each county once each year as to the number of patients the county has in the four.

(Continued on page 5, column 4.)

LAST RITES HELD THURSDAY FOR AN EARLY PIONEER

William Valla Buried Here This Morning. Had Lived in the County Since 1884.

John Valla passed away at his home in this city last Tuesday morning after a short illness at the advanced age of 87 years and 22 days. The funeral was held from the Catholic church in this city this morning at 9 o'clock, Rev. P. F. Burke officiating and burial in Calvary cemetery.

John Valla was born at Morava, Bohemia, on Feb. 10, 1850. He grew to manhood in his native country and in 1872 he was united in marriage at Svatoslow, Bohemia, to Miss Fannie Nemaec. To this union seven children were born, all of whom are living. The children are: Mrs. Fannie Dvorak, Spencer; Mrs. Nellie Dvorak, Dallas, S. D.; Mrs. Tena Sedlacek, Spencer; Mrs. Sophia Novatil, John and Frank, O'Neill, and Joe, Winner, S. D., who with his aged wife are left to mourn the passing of a kind and affectionate husband and father.

Mr. Valla came to the United States from his native land in the spring of 1884 coming direct to Holt county. He located on a farm a few miles southeast of this city where he resided for many years, until he moved to this city about twenty years ago, and made his home here since that time. In his passing the county loses another of its pioneer citizens as he had been a resident of the county for over fifty-three years. He was a good citizen and had a host of friends among the older settlers of the county.

Interstate Conducts 2c Electricity Campaign

Announcement was made yesterday by Fred Robertson, District Manager, that the Interstate Power company would again this year conduct its annual 2 cent electricity campaign, effective on statements issued from March 16 to July 15, inclusive. Mr. Robertson states that this new, low rate will apply during these four months to residence, rural, and commercial light and power customers, and the plan has been simplified considerably over last year.

An example of the plan this year is as follows: If in March, 1936, you consumed 30 kilowatt hours and in March, 1937, your consumption amounts to 50 kilowatt hours, ten kilowatt hours, or one-half of the increase will be charged for at 2 cents per kilowatt hour.

This 2 cent electricity campaign is possible during the spring months due to the company's load dropping off sharply, with the result that they have an excess capacity in plants and lines. Therefore, during these four months, they propose to pass on to their customers the use of this excess capacity, by selling one-half of the electric energy used in excess of the kilowatt hours consumed during the corresponding month in 1936 at 2 cents per kilowatt hour.

Sam Losher arrived in the city last Saturday from Detroit, Mich., being called here by the serious illness of his father. Mr. Losher has been working in the Ford plant at Dearborn, Mich., for several years and is of the opinion that if a strike is called at the Ford plant it will not be a very serious one.

AINSWORTH TRIO PLEAD GUILTY TO CAR PARTS THEFT

Story of Atkinson Man Leads To Arrest of Youths Who Took Parts From Parked Car.

Last Tuesday night some one stole tires and other accessories from the car of Clyde Streeter parked on the street in front of the R. H. Murray home, which was reported to the local officials the next morning. That afternoon J. R. Jarvis, who runs a filling station in Atkinson, was in the city and in conversation with Mayor Kersenbrock related that three fellows had stolen some tools and other equipment from his truck in Atkinson and that he had apprehended them and got most of his property back.

Mayor Kersenbrock then drove to Ainsworth and talked to the suspects, but they denied having been in O'Neill. He wanted the city marshal there to place the suspected men in jail and he would get a warrant for them, but the official was loath to do so without a warrant. The Mayor then returned to O'Neill, secured a warrant, and accompanied by Deputy Sheriff Bergstrom went back to Ainsworth.

The warrant was made out for Dale Herring, 21, of Ainsworth, and he was apprehended, but denied ever having been in O'Neill. He was identified by Mr. Jarvis as one of the three men whom he saw at a filling station in Atkinson. A little later he confessed and named his companions and they were picked up. The others are Ernest Cornish, 18, and Everett Ensley, 17, all of Ainsworth.

The three men were brought to this city and placed in the county jail. After their arrival here they decided to plead guilty to the charge and were taken before Judge Dickson this afternoon and plead guilty. Their sentence was deferred. The Streeter wheel was found in a sand pit near Ainsworth.

Butcher Hogs Firm; Cattle Are Steady To Lower At Atkinson

Atkinson, Nebr.—Indifferent demand for everything in the cattle line except very best stocker and feeders was apparent at Tuesday's auction. The quality of the offering was plainer than a week ago. This coupled with lower markets all around the circuit and talk of dry weather tended to depress prices with the market generally 15 to 25 cents a hundred lower than a week ago on everything but the very best kinds. Slightly over 400 cattle were sold. Best yearlings here sold at 7.35 with quite a lot of them bringing from 6.50 to 7.00; best steer calves at 6.50 to 7.25; heifer calves of fine quality at 5.90; yearling heifers at 5.50 to 6.60; plain and trashy yearlings and calves sold down as low as 4.00 and 4.50 a hundred; canner cows generally at 3.00 to 3.25; cutters at 3.50 to 4.00; good fat cows and heavy heifers at 4.50 to 6.25; bulls 4.50 to 5.25.

Around 300 head of hogs, of which 50 per cent were top fats, cleared on a fully steady basis. A long string of the best butchers cleared at 9.45 with an extreme top of 9.50. Fifty-six head in one string averaging 325 pounds sold at 9.47½; good packing sows brought 9.00 to 9.50; stock pigs all weights from 6.50 to 9.00 a hundred.

Only 20 horses were offered with the demand just fair. Span of gray 5-year-old geldings at \$260; good 5-year-old mare at \$145. Next auction Tuesday, March 9, starting at 12 o'clock noon.

Ralph Kelley of Atkinson Head of Nebraska Press

The Frontier omitted last week to tender congratulation to Editor Ralph Kelly of the Atkinson Graphic on his election to the presidency of the Nebraska Press Association, at their meeting held in Omaha the latter part of February. Ralph will make a good officer. He is a splendid newspaper man and for several years has been active in the affairs of the association. Congratulations, Ralph.

Judge Dickson and Reporter McElhaney were holding court in Butte Monday and Tuesday, completing the spring term Tuesday afternoon and returning home.