

**SIOUX COUNTY JOURNAL.**  
 Editor and Proprietor.  
**FARMS**  
 UGHT AND SOLD  
 by the  
**Security Co.,**  
 HARRISON, NEB.  
 (Incorporated.)  
 CAPITAL \$50,000.00  
 CAPITAL \$8,000.00  
 Officers:  
 BERMAN, President.  
 BERLACH, Vice-President.  
 JONES, Secretary.  
 E. VERITY, Treasurer.  
 H. T. CONLEY, Attorney.

On our lists over thirty  
 FARMS in this county  
 we can sell on LONG  
 and EASY PAY-  
 MENTS.

wishing to buy or sell should  
 apply.  
 and sold on commission.

ars descrip-  
 of the county  
 had on ap-  
 tion, for dis-  
 tion.

SPONDENCE SOLICITED  
 HARRISON, NEBRASKA.

price paid for hides at the  
 stock of millinery just re-  
 Mrs. H. A. Cunningham's  
 of cattle were shipped last  
 B. E. Brewster from his place  
 month.

10,000 pounds of butter  
 eggs, at Turner's. Highest  
 paid.  
 potatoes are selling for two dol-  
 (bushel) in the eastern part of the

has been no school since last  
 account of the illness of  
 or.  
 meeting will be held at  
 on Tuesday evening. All are  
 attend.

ghter was born to Mr. and  
 Dove, of Cottonwood precinct,  
 Sunday.  
 JOURNAL is issued a little late  
 being held for a report of the  
 looper's meeting.

Story's team made things live-  
 movement about noon and suc-  
 upsetting the wagon but did  
 damage.  
 cattle advertised as having  
 in the last issue, were found by  
 the last of the week. It pays  
 fine.

## \$2,677.50 SHORT.

### THE EXPERT ACCOUNTANT FILES HIS REPORT.

#### A Rattling Among the Dry Bones.

The last issue of THE JOURNAL stated that the expert was nearly through with the investigation of the county records and it proved that he got along better than he anticipated and his report was filed with the county clerk on last Saturday. He went over the books of all the officers from the organization of Sioux county up to the first of January, 1891, and the result was that he found that those who have had charge of the affairs of the county are indebted thereto to the amount of \$2,677.50.

That is a larger shortage than it was expected would be found and it is owed to the county by the various parties as follows:

C. C. Jameson.....	\$794 26
Ed. C. Lockwood.....	643 95
E. D. Satterlee.....	631 50
A. McGinley.....	151 75
D. Klein.....	130 00
Geo. Walker.....	126 58
J. W. Hunter.....	86 15
Don M. Weir.....	44 40
Conrad Lindeman.....	27 48
J. A. Green.....	23 80
Chas. U. Grove.....	17 05

Ex-Commissioner J. G. Morris has a balance due him of \$23.00, and the books of all the other officials, past and present are reported as correct.

The work of the expert occupied just twenty days and his bill is for \$110.00, and the bill of his assistant is for \$54.00, so that the total cost to the county will be \$164.00. Whether or not it was a paying investment THE JOURNAL leaves the taxpayers to decide.

The report of the expert does not touch upon the matters of the court house contract nor road and bridge contracts, neither does it take up the matter of illegal, exorbitant or duplicate bills having been presented by private parties and allowed, nor debts contracted in excess of the levy. Such matters will have to be reached through another channel.

It is an easy matter for an officer to get things mixed. It has been claimed by their friends that all the men in the above list are honest. If that be true they will all walk up and re-imburse the county treasury and that will end the matter.

(As the issue of April 16th is exhausted and THIS JOURNAL is the only paper in Sioux county which published the shortages found by the expert accountant, and many desire to obtain a copy who could not be accommodated, we re-publish the above by request. —Ed.)

#### The Prediction Verified.

The commissioners met to-day and as was predicted by THE JOURNAL last week Conrad Lindeman, Chas. U. Grove and John A. Green refunded to the county the sums shown by the report of the expert accountant to have been overcharged by them and the receipts therefor are on file in the office of the county clerk. None of the ex-officials offered to settle up and the board instructed the county clerk to notify those who are short to come and settle up by May 23, 1891, and in case settlement is not made by that date the county attorney is instructed to begin legal action against the parties to recover the same. The board is still in session as we go to press.

—C. S. Scott is putting down a well for H. T. Zerbe on his farm near Bodarc.

—The best seed from the state board of agriculture has been received and the parties who ordered it can get the same by calling at THE JOURNAL office.

—The W. C. T. U. will meet at the parsonage on Saturday, April 25th, at 8:30 p. m. Mrs. E. E. RORICK, Secretary.

—A great deal of seed has been put into the ground during the past week. The ground is in good condition and THE JOURNAL predicts an abundant harvest and consequent prosperity.

—An error occurred in the local last week in regard to the color of the horse brought here by Julius Sievers. The animal is a bright black and not a gray as stated. Horse men are invited to read his advertisement in another column.

—County Treasurer Gayhart reports the loss of several head of cattle from a peculiar disease. The animals would be apparently all right and would start to going around in a circle and finally fall dead. Perhaps some of our readers know what the disease is and a cure therefor.

—Inquiry has been made as to the bond of the expert accountant. A bond was filed by him on March 18, 1890, and approved by the county clerk on the same day, signed by A. G. Brugh as principal and E. G. Brugh and Geo. W. E. Dorsey as sureties, and certified to before Thomas Killen, county clerk of Dodge county, Nebraska. No one will question such a bond.

#### The Writ Denied.

In the mandamus case, asking the court to issue an order compelling the assessors to list improvements on government land for taxation, the court denied the writ. The following is the opinion handed down by the court; IN THE DISTRICT COURT OF SIOUX COUNTY, NEBRASKA.

The State of Nebraska, ex rel, Sioux County, relator versus John S. Tucker, assessor of Andrews precinct, Sioux county, Nebraska, et al, respondents.

**OPINION.**  
 The legal question involved is most important to the county of Sioux, containing as it does within its boundaries so much property of the kind sought to be subjected to taxation and a correspondingly smaller amount of real estate, the title to which has been acquired by individuals, and which must bear with the taxable personality a greater or smaller burden of taxation owing to whether such property, viz, improvements on U. S. government homestead and pre-emption claims may be legally taxed.

The county attorney has made a creditable presentation of the case in behalf of the relator and assigned cogent reasons in support of the relief sought, but after careful investigation and consideration I am of the opinion the writ should be denied on the following propositions:

1st. The land itself on which the improvements are situated could not be taxed.  
 2nd. The improvements are real estate and in law part and parcel of it as much as the soil on which they rest. Such is the law ordinarily, (the exception being as to tenants) and that such must be the law as to buildings placed on U. S. homestead and pre-emption claims, we need only to be reminded that the purview of those beneficent provisions is to provide homes for the claimants and such improvements must have been made to entitle the occupants to the benefit of erecting them for their permanent enjoyment.

3rd. Taxation is a creature of the statute.

4th. No courts have held such property to be taxable except on the authority of statutory provisions.

5th. The statutes of Nebraska have not made it taxable. The land itself is not taxable and the statutes do not provide for the assessment of those improvements separately from the land. In fact the supreme court of this state has held that improvements on real estate should be taxed valued with the land. Dundy vs. Richardson County, 8 Neb., 508.

By our statute improvements on school lands are taxable and if in order to make improvements on school lands taxable it be necessary for the legislature to so provide, the title to such lands being in the state, then for a greater reason improvements on U. S. claims should be just as specifically subjected to taxation, the title to the land being in the United States. On a statute of that state providing for the assessment of possessory rights and claims to land, the supreme court of California, has held such improvements to be subject to taxation (30 California, 651), while in a broader statute than our own the supreme court of Kansas has held that such property is not taxable. (5 Kansas, 362.)

6th. I grant the proposition of the county attorney that these improvements are property, and that the state has recognized them as such by providing for its sale, also for its protection by the action of forcible entry and detainer. The occupant may also maintain an action for damages against a trespasser.

Considering the legal proposition that taxation and protection are reciprocal, it would seem that taxes ought to be paid on this property for the protection afforded it—however this proposition or rule as well as that that taxes should be equal, has its many exceptions and in my opinion this is one of the exceptions.

For the reason that to tax such improvements and sell the same for the taxes imposed, which might result in defeating the real purpose of the homestead and pre-emption laws; I doubt whether it would be competent for a state legislature to enact a law making them liable to the payment of taxes.  
 M. P. KINLAID, Judge.

—Nels Anderson had the misfortune to get his foot caught in a rope while roping cattle on Tuesday, which resulted in dislocating his ankle. Dr. Shafer was called and put it in shape, but he will likely have a weak ankle for a good while.

—Miss Abbie Spencer has purchased a half interest in the Dudley (S. D.) Reporter and that paper will be published in future by the firm of Melbourne & Spencer. Miss Spencer was a resident of Harrison for a few months and her friends wish her success in her new venture.

—Now that the roads are goods we would like to get a number of loads of wood on subscription. Don't be afraid of our getting too much. We have plenty of land on which to pile it, and profiting by the experience of the past winter, we desire to get a good supply on hand before another winter sets in.  
 —Take the Fremont, Elkhorn & Missouri Valley and Sioux City & Pacific railroad for Fremont, Lincoln, Hastings, Superior, Omaha, Missouri Valley, Sioux City, St. Paul, Duluth and points north, Des Moines, Dixon, Chicago, Milwaukee, and the lumber regions in Wisconsin. Close connections are made at Chicago for Toledo, Buffalo, Albany, Philadelphia, New York and all points in the east. Palace sleeping cars on all through trains.

#### PERSONAL.

C. E. Holmes spent Sunday in Chadron. Andrew Jacobs and C. E. Geway were in town the last of the week.

J. J. Zumbunnen spent Sunday with his sister, Mrs. T. O. Williams.

J. A. Brill orders THE JOURNAL sent to his wife, who is visiting in Illinois.

E. J. Wilcox called on Saturday and gave us some cash on subscription.

Mrs. E. B. Price arrived a few days ago from an extended visit in the east.

Julius Sievers called Tuesday evening and added his name to our list of readers.

W. Herculall, of Canton, was in Harrison on Tuesday and called at our office.

H. T. Merriam was in town on Monday. He has been having a hard attack of the grippe.

P. L. McCrea arrived from the hills on Tuesday to look after his property interests.

Mrs. Sutton came down from Wyoming and spent Sunday with her son, D. M. Sutton.

The family of B. L. Smuck arrived on last Saturday and are domiciled in S. L. R. Maine's house.

County Treasurer Gayhart was in town the first of the week. He says his farm work is crowding him.

Miss Sallie Pollard, sister of Mrs. H. T. Conley, arrived from Nehawka Monday and will remain for some time.

Wm. Brooks called this morning. He resigned his position on the railroad early in the month but was not relieved until the 13th. He informed us that he has never been discharged in his life.

—There seems to be a peculiar state of affairs existing in relation to the village trustees in this place. On April 13th the newly elected trustees met and assumed the duties of office by the election of S. L. E. Maine as chairman, S. Barker clerk, and G. Guthrie treasurer, but the old board seem to still be in control, or at least seem to be running the street crossing business. In other places the new officers are in control and the old officers have stepped down and out.

—The third quarterly meeting of the Harrison charge will be held on Saturday and Sunday, April 25th and 26th, 1891. The presiding elder will be with us and will preach at the Southworth school house on Saturday evening, after which the quarterly conference will be held. He will preach on Sunday at the Bodarc school house at 11 o'clock a. m., and in Harrison at 7:30 p. m. All are requested to be present. E. E. E. RORICK, Pastor.

—As neither of the papers of this place had a report of the "mass meeting" mentioned in the last issue of THE JOURNAL, nor have the officials mentioned in the World-Herald been served with a copy of the resolutions said to have been passed at the pretended meeting, it is safe to believe that the whole matter was a "fake" gotten up by some who were found to be short a good deal more in their account with the county than were the men named, for the purpose of diverting attention from their own unenviable position by raising the cry of "stop thief" against some one else.

—On Tuesday evening of last week Rev. Wm. Wilson started from Crawford to Fort Robinson to deliver some books and pictures for which he had taken orders. While walking along the railroad track a negro soldier joined him and proceeded to make himself agreeable until they got upon a high trussle, when the black scoundrel pushed Mr. Wilson off. The fall nearly stunned him and on looking around he saw his assailant approaching, armed with a club. He happened to have a razor in his pocket and managed to prevent the fiend from carrying out his evident purpose of murder and robbery; and finally got away and reached Crawford. On Saturday he came to Harrison and at last accounts was getting along well. What will be done in the matter has not been learned.

—The rain during the past week made the ground too wet for the farmers to work in some localities. Such a state of things did not exist in the spring of 1889, or 1890 and the result will be that a good crop will reward the farmers for their labor. It is estimated that between two and three thousand acres of wheat will be put in in Sioux county besides a pretty good acreage of oats, millet, corn, cane and garden truck. It is difficult to estimate the acreage as compared to last but the farmers are using every effort to get seed and are putting it all in the ground. They are all in good spirits and looking forward to more prosperous times. The probabilities are that Sioux county has had her share of bad seasons, the same as has been the experience of every new county in the state at some time during the earlier stages of settlement, and now a period of prosperity seems to have begun which will reward the pioneers who have borne the hardships incident to the settlement of a new country.

## WE HAVE JUST RECEIVED A CAR OF FLOUR,

all standard grades, which will be sold at lowest living prices.

## BOOTS AND SHOES.

Ladies Shoes, Good Quality, \$1.25 a pair.  
 Ladies Shoes, WARRANTED, only \$1.75 a pair.  
 Mens' felt Boots 65 cents a pair, and others equally cheap.  
 Felt Boots 50 cents, CHEAPEST ON EARTH!  
 Good Grade Prints, 74 cents a yard.  
 Overshoes 75 cents to \$1.00 a pair.

## Bargains in Dry Goods and Clothing.

Call and be Convinced.

## Groceries Fresh and Prices Low.

FRESH and SALT MEATS always on hand. Geo. H. Turner.

## Ranch Supply House.

MacLachlan & Cook, Props.

## THE "ENGER" BUGGY



Ask your Dealer for it. Insist on Having it. Neatest in Design. Best in Finish.

Fully Guaranteed. All Dealers have them. PRICES QUOTED ON APPLICATION.

## GEORGE ENGER & CO., CINCINNATI, OHIO

### ROYE EXCHANGE,

The fine NORMAN-CANADIAN STALLION Will make the season of 1891 at my farm (the old W. R. Smith place,) 1 mile northwest of Harrison.

Description—ROYE EXCHANGE is three-fourths Norman and one-fourth Canadian; he is 7 years old; 17 hands high and weighs 1,600 pounds; color bright black, star in forehead, clean-lined, and has good style and action.

### TERMS:

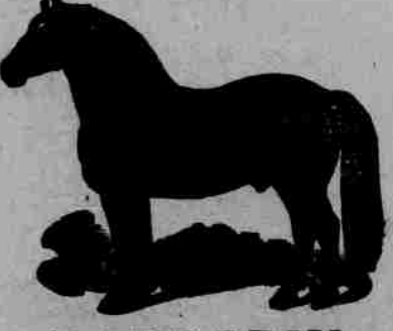
\$10 to insure a mare with foal, due and payable when the mare is known to be with foal, or upon change of ownership or removal from the county.

Care will be taken to prevent accidents but I will be responsible for none.

JULIUS SIEVERS, Owner.

Notice. Notice is hereby given that Count R. Wadsworth, of the county of Sioux and state of Nebraska, has this day filed his petition in the office of the village clerk of the village of Harrison, Nebr., signed by a majority of the resident freeholders of said village of Harrison, Nebr., praying for a license to sell malt, spirituous and vinous liquors in the village of Harrison, Nebr., for the municipal year of 1891 and 1892.  
 Harrison, Nebr., April 23, 1891.  
 COURT R. WADSWORTH, Applicant.

### THE IMPORTED PERCHERON STALLION.



## BARBARIN

10256. 10135.

Will make the season of 1891 at my place on Warbonnet creek, 3 miles west of C. F. Coffee's.

Description and Pedigree. Barbarin is a black-gray; star in forehead; foaled March 27, 1886; imported 1888; weight 1,800 lbs. Bred by M. Dorchens, Com-mune of Coulognes les Sablons, Department of Orne. Got by Rouillard 10123, he by Favori, belonging to M. Champoor; dam, Tranquille 10134.

### Terms—\$10 for the season, payable in advance.

\$10 dollars to insure a mare with foal or upon her removal from the county or change of ownership. Care will be taken to prevent accidents but I will be responsible for none. A. W. MOHR, Owner. Horses taken to pasture at \$3.00 for the season of 6 months.