

The Sioux County Journal.

[ESTABLISHED 1888.]

OFFICIAL COUNTY PAPER. LARGEST PAPER IN THE COUNTY. HAS THE LARGEST CIRCULATION OF ANY PAPER PUBLISHED IN SIOUX COUNTY.

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THURSDAY, JUNE 11, 1891.

COMMISSIONER'S RECORD.

Official. HARRISON, NEBRASKA, June 8, 1891. Board of Commissioners met pursuant to call of clerk.

Present: Commissioners Knott, Green and Clark. Minutes of last meeting read and approved. Report of H. T. Conley, county attorney, in regard to the amounts due the county from ex-officials was presented and considered, and on motion the same was adopted and ordered placed on file and stored upon the records.

REPORT OF COUNTY ATTORNEY.

To the board of county commissioners of Sioux County, Nebraska. GENTLEMEN: By your order of record of April 24th, 1891, I, as county attorney, was instructed to institute the necessary legal proceedings in the name of Sioux county, to recover from Edmund C. Lockwood, ex-county treasurer, Charles C. Jameson, ex-county clerk, John W. Hunter, ex-county judge, Edward D. Satterlee, ex-county attorney, Daniel Klein, Andrew Meisley and Don M. Weir, ex-county commissioners, the several sums found to be due to the said county from said parties by A. G. Bragh, expert accountant, whose report is now on file in the clerk's office of said county, provided said parties should fail to pay said sums into the county treasury on or before the 23rd day of May, 1891.

Said parties have failed to make said payments by said date, wherefore, after due consideration of said matter, I beg leave to submit the following report, to-wit: 1-That the above named ex-officials have wholly ignored the order made by your honorable body in reference to the payment of said indebtedness.

On examination of the records of this said county, I find that certain warrants have been issued to some of said delinquent parties which have not yet been paid by said county, and that to nearly all of said parties certain claims have been audited and allowed for which warrants have not yet been issued and which said claims have not yet been paid by said county. Said claims and warrants being more specifically set out in schedule "A" hereto attached and made a part hereof.

In view of the showing made in said schedule I advise you to make an order commanding the county treasurer of said county to suspend payment on each and every warrant named in said schedule to any of said parties, their heirs or assigns, for the reason that said parties, the original owners of the claims for which said warrants were issued, owe said county certain sums which may be set off against said warrants, and also to make an order cancelling the claims named in said schedule for which no warrants have been issued, or enough of them, together with the warrants therein included, to make an amount equal to the indebtedness of each of said parties to said county, and credit the sum of such cancelled claims and warrants on the official shortage of the respective parties.

Said advice is based on the following legal propositions: 1-Under the most liberal construction of law by any court in the United States in favor of purchasers of same, county warrants are declared to be the non-negotiable promissory notes of the county issuing them and no more.

Claims legally allowed are not of so high a character as warrants, they not being authenticated by the county seal. They simply show that a person, company or corporation has performed certain services or furnished certain materials at a certain price agreed upon by both parties. The county therefore has a legal right to offset what it owes individuals, officers, companies or corporations against what the same persons or parties owe it.

The mere fact that such claims or warrants may have been sold and are now owned by third parties makes no manner of difference, for the county has the same defense and offsets against such claims or warrants in the hands of third parties that it has against the original owner of same or the person in whose favor the claim was allowed.

If the claims named in the schedule herewith should be cancelled by you to pay the several sums which the said parties owe to the county, the purchasers thereof may recover the money paid therefor from the original owner from whom the claim was purchased, and I consider it best for the county to retain the money it already has and cancel said claims, rather than to pay it out and then try to recover it again.

In reference to claim No. 53 allowed to John W. Hunter and charged to him by A. G. Bragh, I will say that said claim was disallowed by the district court on appeal in 1888, but no record thereof was made by the county clerk on the claim register or claim bill, which no doubt is the reason why the expert charged it. This leaves John W. Hunter's shortage \$67.50 instead of \$96.15 which the claims in said schedule in addition to No. 53 will be more than sufficient to pay.

The claims in some cases will be more than sufficient to pay the original owner's indebtedness. In such cases the holder of the warrant may return the same and have the amount the county holds against it endorsed on said warrant, and where allowed claims are for more than sufficient to pay the sum owed to the county, I advise you to make an order cancelling upon the claim bill which overpays said indebtedness an amount sufficient to cancel the same and let the claim remain with the remainder thereon in favor of the claimant or his assignee.

In regard to the report of A. G. Bragh on ex-Commissioner McGinley's account, I find that the expert fully charged him with allowed bills, and he has given him credit for all the items that he is entitled to from the records. There is a bill on file in the clerk's office in favor of said McGinley which has not been allowed by you, but has been duly observed by you for the sum of \$46.36, which bill I consider it your duty to cancel, the amount not being included to him as an expense of the county of said expert.

A number of bills of claims and warrants in the following manner: I began with the last claim allowed to each delinquent off-

cial that has not yet been paid and took them in regular order as the said schedule has entered in the clerk's register of claims. If you see fit to act upon the suggestions herein, I would further advise that you identify the parties in interest of the action you have taken in the premises, that they may have notice thereof, and have an opportunity to protect their interests if they consider themselves aggrieved by your said action.

GENTLEMEN:—In conclusion allow me to say that I not only deem the foregoing method legal, but deem it your duty to retain in the county treasury the \$100,000 represented by said claims and warrants, and that you take proper action to do so at once. Respectfully submitted, H. T. CONLEY, County Attorney.

The schedule shows that the shortage of all the delinquent county officials can be made good to the county by cancelling said claims and warrants with the exception of three, viz: Charles C. Jameson, who will still owe a balance of \$94.76; Edmund C. Lockwood, who will still owe a balance of \$94.24; and Edward D. Satterlee, who will still owe a balance of \$124.25.

The following order was, on motion, adopted: WHEREAS, Sioux county, Nebraska, employed an expert accountant to examine the records of said county and adjust the accounts of said county with all its past and present county officers; and

WHEREAS, said expert accountant duly filed his report of said examination on the 15th day of April, 1891, showing that the parties hereinafter named are indebted to the said county of Sioux in the several amounts set opposite their respective names as follows: to-wit:

- Charles C. Jameson, ex-county clerk, \$94.76; Edmund C. Lockwood, ex-co. treas., \$94.24; Edward D. Satterlee, ex-co. atty., \$124.25; George Walker, \$12.36; John W. Hunter, ex-county judge, \$6.15; Daniel Klein, ex-co. com., \$19.00; Andrew Meisley, ex-co. com., \$11.75; Don M. Weir, ex-co. com., \$14.40.

WHEREAS, said parties have been duly notified of said indebtedness, pursuant to an order of record duly made by us on the 23rd day of April, 1891, requiring them to pay into the county treasury the several amounts above named, on or before the 23rd day of May, 1891; and

WHEREAS, said parties have failed to make said payments as aforesaid and have wholly ignored and disregarded our said order made in relation thereto; and

WHEREAS, The said county of Sioux has issued warrants and allowed claims to said parties severally which have not yet been paid by the said county, said warrants and claims being specifically set forth in schedule "A" of the county attorney's report in this said matter, filed hereto, therefore be it

RESOLVED, That action in the matter be taken as follows: 1. That claims No. 547, 646, 647, 742, and 793, allowed to Charles C. Jameson be and the same are hereby cancelled; that warrant No. 314 issued to Charles C. Jameson, be and the same is hereby declared to be paid, that the county treasurer be and he is hereby instructed to refuse payment on said warrant if it is presented to him thereby, and he is and he is hereby instructed to notify the holder of said warrant to return the same to his office for cancellation for the reason that said county has applied the amount of said warrant as a partial payment on the amount due to said county from said Charles C. Jameson to whom said warrant was issued.

That the amount of the aforesaid claims and warrant, viz, \$299.50 be and the same is hereby credited on the indebtedness of the said Charles C. Jameson to said county; 2. In payment of the sum of \$124.25, shown to be due said county by statement No. 7 of said expert accountant's report;

3. In payment of the sum of \$124.25, shown to be due said county by statement No. 4 of the aforesaid report;

4. In payment of the sum of \$224.24, said sum being the amount overcharged to said county for making the tax lists for the years 1887, 1888 and 1889;

5. That the sum of \$174.15 be credited on the item of clerk hire shown in said expert accountant's report;

That after the allowance of the credits as aforesaid said Charles C. Jameson will still owe said county the sum of \$94.76 on said item of clerk hire, it being understood that credits 3 and 4 aforesaid refer to said items as set forth in the said expert's report before mentioned.

11. That claims No. 559, 659, 658 and 767, allowed to Edward D. Satterlee, be and the same are hereby cancelled and the amount of said claims, viz, the sum of \$497.25 is hereby credited on said Satterlee's indebtedness to said county in the manner following, to-wit:

1. The sum of \$124.25 to be credited on the amount now owing to said county by said Satterlee for the years 1888 and 1889 as shown by the statement No. 16 of said expert accountant's report;

2. The sum of \$157.50 to be credited on the amount of said Satterlee's indebtedness to said county for the year 1887, as shown by said expert's report, thereby leaving said Satterlee indebted to said county in the sum of \$214.25 as his overcharge for the year 1887 as set forth in statement No. 16 of said expert accountant's report;

111. That claims No. 527, 522, 618, 619, 640 and 745, allowed to John W. Hunter, be and the same are hereby cancelled and the amount of the same credited on the indebtedness of the said John W. Hunter to said county, as shown by said expert accountant's report, thereby cancelling the indebtedness of said Hunter to said county;

IV. That warrants No. 345 and 691, issued to Daniel Klein, be and the same are hereby declared to be paid, that the county treasurer be and he is hereby instructed to refuse payment on said warrants if they are presented to him therefore, and that he be further instructed to notify the holders of said warrants respectively, that the said county has elected to set-off the sum of \$12.36 against said warrant No. 345 and the sum of \$97.57 against said warrant No. 691, as a part of the amount owed by said Daniel Klein to said county and that said holders return said warrants to him for cancellation.

That the sum of \$10.35 be and the same is hereby cancelled on claim No. 574 allowed to said Daniel Klein and that all said sums be credited on the amount owed to said county by said Daniel Klein, viz, the sum of \$139.00, as shown by statement No. 9 of said expert accountant's report, thereby cancelling such indebtedness;

V. That claim No. 642 in the sum of \$138.50 allowed to Andrew McGinley be and the same is hereby declared cancelled, and that the sum of \$18.35 be and the same is hereby declared to be paid on warrant No. 9 drawn on bridge fund of said county, and the county treasurer is hereby instructed to refuse payment on said warrant No. 9 in the sum of \$18.35 if the same is presented to him therefore and that he notify the holder of said warrant that said county has elected to set-off against said warrant the said sum of \$18.35 as a part of the amount owed to said

county by the said Andrew McGinley and that said holder be requested to return the said sum to said county of \$18.35 at once at once.

That the amount of said cancelled claims and said warrant be and the same is hereby credited on the indebtedness of the said Charles C. Jameson to said county, as shown by statement No. 2 of said expert accountant's report, thereby cancelling said indebtedness.

VI. That the sum of \$144 be and the same is hereby declared to be cancelled from claim No. 611, allowed to Don M. Weir, and that said sum be and the same is hereby credited on the amount owed to said county by said Don M. Weir as set forth in statement No. 2 of said expert accountant's report, thereby cancelling said indebtedness.

VII. That claim No. 742 is hereby declared to be paid on warrant No. 124, series of 1890, issued to George Walker, the sum of \$128.36 as set forth in statement No. 11 of said expert accountant's report, and that the county treasurer be and he is hereby instructed to refuse payment on said warrant if No. 124 for said sum of \$128.36, if the same is presented to him for payment, and that he notify the holder of said warrant to return the same to his office to that said sum of \$128.36 may be endorsed thereon as paid thereby cancelling said Walker's indebtedness to said county as per expert's report.

VIII. That claims No. 261, 691 and 794, allowed to Edmund C. Lockwood, be and the same are hereby cancelled and the amount thereof, viz, the sum of \$494.24, be and the same is hereby credited on the amount owed by said Edmund C. Lockwood to said county for his year 1889, it being understood that Lockwood is indebted to said county in the sum of \$642.42, the items and amount of said indebtedness being set forth in statement No. 1 of said expert accountant's report heretofore referred to;

IX. That said county clerk be and he is hereby directed to make the following entry on the several claim bills filed in his office for the respective claims heretofore specifically set forth, viz: "Cancelled this 11th day of June, 1891, by order of the county commissioners. (Seal of said county.)" and that he make a similar entry in red ink on the claim register in his office wherein said claims are duly registered, and that he notify the parties interested in said claims of the action of this board in relation thereto.

It is expressly understood herein that the claims and warrants herein named were all allowed and drawn on the general fund of said county unless otherwise stated herein, and that the clerk be instructed to notify the treasurer of the action taken in relation to said warrants.

On motion the county attorney be and he is hereby instructed to bring the proper legal action to recover from Charles C. Jameson, the sum of \$94.76; from Edmund C. Lockwood, the sum of \$124.24; and from Edward D. Satterlee, the sum of \$124.25, the amounts found due the county after deducting amounts of claims and warrants therein cancelled as per the foregoing order.

On motion, claims of Andrew McGinley, filed Sept. 6, 1890, and approved Sept. 6, 1890, for the sum of \$124.25, be and the same is hereby ordered cancelled for the reason that said county is not indebted to Andrew McGinley as per report of A. G. Bragh, expert accountant.

On motion, heard adjourned until 1 o'clock, P. M. ATTORNEY'S OFFICE. Present: Commissioners Green, Knott and Clark.

Inspection of Robert Wilson, Justice of the Peace for Brown precinct, was taken up and had over with next meeting.

Report of John Mosley, Justice of the Peace for Cottonwood precinct, in regard to Anna Thompson, property was taken up, considered and, on motion, ordered placed on file.

Book of James Weir 1890 for property tax of paper was taken up and, on motion, ordered placed on file.

Statement from soldiers' relief commission in regard to amount of tax required, was taken up, and on motion, ordered placed on file.

Communication of J. Burger is read to Peter Sorfhues, painter, was taken up and on motion ordered placed on file.

Statement of John S. Tucker, Justice of the Peace of Andrew precinct, in regard to Peter Sorfhues, painter, was taken up and considered and on motion ordered placed on file.

On motion, road No. 2 in White River precinct, at the point where road crosses dry gulch near corner on north line of section 3, Twp. 59, range 25, be accepted, and the sum of \$15 deducted from contract price for the reason of contractor failing to comply with contract in regard to thickness of posts, and the clerk be and he is hereby instructed to issue two warrants on the bridge fund of 1890, in favor of contractor, T. M. Thurston, one for the sum of \$18.00 and one for the sum of \$14.00.

On motion, the minutes of this meeting be read.

On motion, minutes were approved as read.

On motion, adjourned without day. JOHN A. GIBBS, Chairman pro tem. CONRAD LINDEMAN, County Clerk.

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 limbed, 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.

INCORPORATED UNDER STATE LAWS. HARRISON, NEBRASKA. AUTHORIZED CAPITAL, \$25,000.

THE BANK OF HARRISON.

Transacts a General Banking Business. Loans Money on Improved Farms.

Boys School Orders, Quinny and Village Warrants. Interest Paid on Time Deposits.

The 4th of JULY

Will be Celebrated at Harrison.

We Have Provided a Double Attraction

By purchasing Smith's Stock of General Merchandis, and inviting all his old customers

and lots of new ones to call on us for Dry Goods, Groceries, Boots, Shoes, etc.

Our Prices will be as low as the LOWEST, on everything we sell.

Hardware. GRISWOLD & MARSTELLER.

GRISWOLD & MARSTELLER. GRISWOLD & MARSTELLER.

Grant Guthrie, Commercial Bank.

Grant Guthrie, Commercial Bank. Grant Guthrie, Commercial Bank.

General Banking Business

General Banking Business. General Banking Business.

General Banking Business. General Banking Business.

General Banking Business. General Banking Business.

General Banking Business. General Banking Business.

OFFICIAL DIRECTORY. STATE OFFICERS. JOHN M. THAYER, Governor.

CONGRESSIONAL DELEGATES. A. S. Paddock, C. F. Manderson, W. J. Bryan, W. A. McKim, O. M. Kern.

JUDICIARY. Amos Cobb, Chief Justice, S. Maxwell, Associate Justice, T. L. Norval, Associate Justice, D. A. Campbell, Clerk and Reporter.

TWELFTH JUDICIAL DISTRICT. M. P. Kinkaid, A. W. Crites, Conrad Lindeman.

COUNTY OFFICERS. S. Barker, Conrad Lindeman, M. J. Gayther, A. Southworth, Thos. Kelly, Geo. J. Shaffer, A. R. Hew, Conrad Lindeman, H. T. Conley.

BOARD OF COMMISSIONERS. Chas. U. Grove, Chairman, J. A. Green, F. W. Knott.

LEGISLATIVE. W. Wilson, Senator, Ed. L. Booth, Rep., H. C. B. B.

VILLAGE OFFICERS. S. L. E. Malone, Chairman, S. H. Jones, H. A. Cunningham, Thomas Kelly, E. G. Hough, W. H. Davis, G. Guthrie.

SCHOOL OFFICERS. S. L. E. Malone, R. Wilson, G. W. Heister.

TERMS OF COURT. District Court, at Harrison, February 24th and September 1st. County Court, at Harrison, first Monday of each month.

CHURCHES AND SOCIETIES. M. E. Church—Presiding on Saturday at 10:30 a. m., and every first Monday of each month.

Religious services at the First Episcopal services at the First Friday evening between the 1st and 15th of each month, conducted by H. Bates.

Union Sunday School every Sunday at 10:30 a. m. E. E. B.

Bible School meets at the church every afternoon at 2 o'clock. S. L. E. B.

AND ALL POINTS IN THE EAST, NORTH, SOUTH & WEST.

OMAHA, NEB. THROUGH TICKETS TO ALL PORTS. Baggage checked to destination.

Through Palace Sleeper between Valley and Des Moines. J. C. Northing, Agent.

H. G. BURT, Gen'l Manager. J. R. BULLOCK, Gen'l Pass. Agent. OMAHA, NEB.

THE WOODWORKING MACHINERY CO. 28 UNION SQUARE, ST. LOUIS, MO. NEW BRIDGE S. E. COR. NEW ORLEANS, LA.