

# THE FRONTIER.

PUBLISHED BY THE FRONTIER PRINTING CO.

SUBSCRIPTION, \$1.50 PER ANNUM.

D. H. CRONIN EDITOR AND MANAGER.

VOLUME XXII.

O'NEILL, HOLT COUNTY, NEBRASKA, SEPTEMBER 26, 1901.

NUMBER 13.

## Lying Letters

The latest that has come to our notice concerning the strategy board that has control of the populist party of Holt county is a charge on the republican breastworks by the populist buccaners in a flank movement that is being executed in which they are firing from masked batteries. The republican forces are driving them from one kopje to another so fast that they have abandoned all honorable tactics and rules recognized in legitimate political warfare. So desperate has the gang of guerilla warriors become at the prospects of defeat that they are resorting to every known method of deception and downright falsehood.

There is being prepared and sent out of the office of the land syndicate in this city hundreds of letters to the farmers in this county in which it is purposed to show a comparison of the taxes levied by what they term the republican party in this county and the taxes levied by the populist party. For the benefit of those of our readers who may not have received one of these letters we publish below a fair sample of the many that have come into our possession. Here are the letters, the originals of which are in our possession and can be seen by anybody wanting to see them:

### Official Headquarters

#### Peoples' Independent Party

J. P. Mullen, Chairman.

O'Neill, Neb., Sept. 11, 1901.—J. Humpal, Atkinson, Neb.—Dear Sir: In the present county election we desire to get before the people the truth in regard to the amount of tax levied by the republicans and the amount levied by the populists. The last three years that the republicans were in power in Holt county were the years of 1891, 1892 and 1893. While the taxes levied for this year, 1901, are not due until next spring, still, we have the tax books made out so that we can tell you the amount of taxes levied this year and to be paid next year.

You pay taxes on the southwest of 9-29-15. The republican party taxed this land as follows:

In 1891.....	\$30.32
In 1892.....	19.36
In 1893.....	17.54

Total republican tax in three years \$67.22  
The populist independent party has taxed this land as follows:

In 1891.....	\$13.79
In 1892.....	10.51
In 1893.....	6.96

Total populist tax in three years \$31.26  
You will see that this is a reduction in three years of \$35.96. It is an reduction each year of \$11.98. You can see that this is a great saving to you as a tax payer. We are now getting the county debts that the republicans made nearly all paid up; and, while doing this, we have reduced the taxes. The same old republican ring is making a desperate battle this year to get back into power so as to put the tax up again.

Tell all your neighbors about the way we have reduced the taxes and get them to vote the peoples independent ticket. Yours truly, J. P. Mullen, Chairman.

### Official Headquarters

#### Peoples' Independent Party

J. P. Mullen, Chairman.

O'Neill, Neb., Sept. 5, 1901.—William Bokhoff, Atkinson, Neb.—Dear Sir: The people's independent party desire to present the truth to the people in regard to the rate of taxation in this county, during the republican government and under the populist government. The last three years of republican government were the years 1891, 1892 and 1893, and we wish to compare the taxation in these years with the three last levies made by us. While the 1901 taxes is not due until next May, still the levies have been made and we are able to give information as to the tax of 1901.

You own lots 3, and 4, block 5, in the village of Atkinson. The republican party taxed this property as follows:

In 1891.....	\$3.30
In 1892.....	5.44
In 1893.....	5.70

Total republican tax for three years \$14.44  
The populist party has taxed this property as follows:

In 1891.....	\$1.86
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In 1900..... 1.96  
In 1901..... 1.66

Total populist tax for three years \$5.48

You will see if you figure it up that the republican tax is just three times the amount of the populist tax. We know you to be a republican in national politics but we know you to be a substantial tax payer in this county. You know, Mr. Bokhoff, that the republican party today is controlled by the very same men that levied these former high taxes. In this county election, can you as a good citizen be so blinded by party prejudice as to vote against the interests of yourself and your neighbors.

We invite your careful consideration of the question of taxation and solicit your support of our ticket.

Yours truly J. P. Mullen, Chairman.

### Official Headquarters

#### Peoples' Independent Party

J. P. Mullen, Chairman.

O'Neill, Neb., Sept. 6, 1901.—Mr. James Brown, Atkinson, Neb.—Dear Sir: The people's independent party desire to present the truth to the people in regard to the rate of taxation in this county, during the republican government. The last three years of republican government were the years 1891, 1892 and 1893, and we wish to compare the taxation in these three years with the last three levies made by us. While the 1901 tax is not due until next May, still the levies have been made and we are able to give information as to the tax of 1901.

You own lots 9 and 10, in block 7 in the Village of Atkinson. The republican party taxed this property as follows:

In 1891.....	\$13.91
In 1892.....	14.33
In 1893.....	14.98

Total republican tax for three years \$43.22  
The populist party has taxed this property as follows:

In 1891.....	\$9.74
In 1892.....	9.74
In 1893.....	8.66

Total populist tax for three years \$28.14  
This is a reduction in three years of \$15.08. It is an average of \$5 each year on this property. Let us leave well enough alone. A county government that produced these good results is entitled to the respect and confidence of every one of its citizens, and on this good record we invite your support.

Yours truly, J. P. Mullen, Chairman.

It will be seen from the above that the letters bear the name of J. P. Mullen, chairman of the populist county central committee. But as a matter of fact they were written in the ring leaders office and either signed by him or some other member of the land syndicate. To show the downright attempted deception and deliberate falsehoods contained in the letters we have but to call attention to the fact that the tax levying authority in the county—the board of supervisors, which has not been under republican control in Holt county since 1891. Every board of supervisors since 1891 the populists have been in the majority, and they, and they only have made whatever levies that have been made for county purposes against the taxable property of the county. In their letters they seek to make a comparison of the taxes levied for the years 1891-92-93 with the years 1899, 1900-01. The former three years they designate as "republican tax." And the latter three years under populist tax in the letter to Mr. Bokhoff the land syndicate says: "You will see if you figure it up that the republican tax is just three times the amount of the populist tax." They insult the intelligence of every man they send these letters to, as everyone knows that the amount of a man's tax depends upon two things. The first is the value placed upon the property by the assessor and the second is the rate of levy made by the board of supervisors, i.e., the number of mills or cents charged by the board against each dollar's valuation as returned by the assessors. From this it can be clearly seen that the county sheriff, clerk, judge, superintendent and treasurer has no more to do with fixing the assessed valuation of property and making the levy than has Aguinaldo in the far off Philippines. The assessed valuation of

each piece of property in the county varies from year to year as in the judgment of the assessor may appear proper. It was the practice of all the assessors during the years 1891-92-93 to assess property higher than has been the custom the past three or four years. To this fact is due the difference in taxes for the various years referred to in the above letters. Neither the republican nor populist party can claim any credit or be charged with any blame for the valuation placed upon property by the assessors. If this were not true the republicans could consistently claim credit for the decrease in the taxes the past few years on each piece of property referred to, for in each instance during the years 1899, 1900 and 1901 the properties have been valued by a republican assessor, while in the former years in which the taxes were highest the valuations were in most instances made by populist assessors.

The assessed valuation as made by the assessor for the various years on lots 3 and 4 in block 5 in Atkinson, referred to in the letter to Mr. Bokhoff, is as follows:

1891.....	\$76	1899.....	\$24
1892.....	76	1900.....	20
1893.....	80	1901.....	24

Lots 9 and 10, block 7, in Atkinson, referred to in the letter to Mr. Brown, was valued by the assessor as follows:

1891.....	\$200	1899.....	\$125
1892.....	210	1900.....	125
1893.....	210	1901.....	125

The man who made these assessments for the years 1891 to 1893 inclusive was Charles Potts, who does not now live in Atkinson, and we do not know what his politics was; it matters not; suffice it to say that the higher taxes for those years was due to the higher assessed valuation that he placed upon the property. The men who have assessed this property at a lower figure, thereby making the taxes correspondingly less, are republicans, R. W. Tower being assessor in 1899 and A. D. Havens in 1900 and 1901. Under the circumstances, would it not be much more consistent for the republican party to claim the credit for reducing the taxes in these instances than it would be for the corrupt strategy board to claim the credit was due to the populist party?

The same explanation will apply to the SW4 section 9, township 24, range 15, referred to in the letter to Mr. Humpal, who lives in Stuart township. The assessed valuation on his land for the years referred to is as follows:

1891.....	\$593	1899.....	\$368
1892.....	368	1900.....	245
1893.....	342	1901.....	246

Mr. Humpal lives in school district No. 143, which in 1891 had a very high school levy, made by the school district officers, and the school tax alone on this piece of land for 1891 amounted to \$15.75, whereas in 1901 there is no school levy in district No. 143 and no school tax to pay, and as a result of this, coupled with the reduced assessed valuation of his land, the taxes for this year are but \$6.43. The gang that sent Mr. Humpal the letter must have thought him very verdant indeed if they thought he would not see through the shallowness of their claims and the method in their madness. The assessment of Mr. Humpal's property for the first three years above referred to was made by W. B. James, a good populist living in Stuart, and the last three assessments were made by J. N. Hovey, a good republican living in Stuart. We do not refer to this to in any way claim any particular credit for the republican party for this difference in the taxes by reason of assessment nor to speak disparagingly of Mr. James or question his honesty in assessing the property at what he believed it to be worth. It is done for the purpose of showing up the inconsistency of the claim made by

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## Populist Pirates

The Frontier has many times had occasion to refer to the tax lien foreclosure business that is being carried on by the populist land grabbers' association, and while it is not within the scope of the present article to enter exhaustively into the subject, one phase of it will be treated at present and others from time to time, feeling convinced that when the public understands the high handed robbery which is being carried on in the name of reform the combination of corruptionists will be broken by the voters turning the party out which fathers such outrageous robberies.

In bringing foreclosure by tax lien against non-resident land owners, the law requires that notice shall be given the parties interested in the land by publication in some newspaper published in the county. It is through these notices that the leading lights of reform which dominate the Holt County Independent, Atkinson Plain-Dealer, Ewing Advocate and the side show at Stuart have been getting in their fine work. The fee established by statute for publishing these notices is \$1 for each ten lines or fractional part thereof for the first publication, and fifty cents for each ten lines or fractional part thereof each subsequent publication. Tax lien notices are required to be published for four weeks. A notice which would amount to \$10 the first publication would be \$5 for the next, and so on until completed, or \$25 for the four publications. The cost of publication depends upon the number of lines.

It is, then, understood that the more lines the more money for the publisher. And here is where the pop papers of Holt county along with the county attorney have worked the people out of about \$10,000. They have not only over-charged from \$2 to \$4 on a notice but the notices are four times larger than need be. We reproduce from the Holt County Independent of October, 1899, a notice prepared by the Harrington-Butler-Eves Land Grabbers' association and along with it the same notice boiled down to the size it ought to be. The land grabbers notice comes first:

### Notice to non-resident defendants.

The Commercial Investment Company, a corporation, T. C. Cannon and Winnifred H. Cannon, his wife, defendants, will take notice that on the 12th day of October, 1899, the County of Holt, plaintiff herein, filed its petition in the District Court of Holt county, Nebraska, against The Commercial Investment Company, a corporation, T. C. Cannon, his wife, defendants, the object and prayer of which are to foreclose the tax liens hereinafter described.

In its first cause of action stated in said petition the plaintiff seeks to foreclose a tax lien upon the northeast quarter of the southeast quarter of section five (5) in township thirty-one (31) north of range (15) west of the Sixth principal meridian in Holt county, Nebraska; that the taxes involved in said first cause of action are the taxes that were levied on said premises in the year 1894; that there is now due the plaintiff upon its tax lien the sum of four dollars and ninety-one cents (\$4.91) for which sum with interest from this date on three dollars and twenty-eight cents (\$3.28), thereof, at ten per cent. per annum, the plaintiff prays for a decree that defendants be required to pay the same or that said premises may be sold to satisfy the amount found due.

In its second cause of action stated in said petition the plaintiff seeks to foreclose a tax lien upon the southeast quarter of the southeast quarter of section five (5) in township thirty-one (31) north of range fifteen (15) west of the Sixth principal meridian in Holt county, Nebraska; that the taxes involved in said second cause of action are the taxes in the year 1894; that there is now due the plaintiff upon its tax lien the sum of four dollars and ninety-one cents (\$4.91) for which sum with interest from this date on three dollars and

twenty-eight cents thereof, at ten per cent. per annum, the plaintiff prays for a decree that the defendants be required to pay the same or that said premises may be sold to satisfy the amount found due.

In its third cause of action stated in said petition the plaintiff seeks to foreclose a tax lien upon the east half of the southeast quarter of section five (5) in township thirty-one (31) north of range fifteen (15) west of the Sixth principal meridian in Holt county, Nebraska; that the taxes involved in said third cause of action are the taxes that were levied on said premises in the years 1895, 1896 and 1897; that there is now due the plaintiff upon its tax lien the sum of twenty-six dollars and twenty-four cents (\$26.24) for which sum with interest from this date on twenty dollars and forty cents (\$20.40) thereof, at ten per cent. per annum, the plaintiff prays for a decree that defendants be required to pay the same or that said premises may be sold to satisfy the amount found due.

In its fourth cause of action stated in said petition the plaintiff seeks to foreclose a tax lien upon the northeast quarter of the northwest quarter of section four (4) in township thirty-one (31) north of range fifteen (15) west of the Sixth principal meridian in Holt county, Nebraska; that the taxes involved in said fourth cause of action are the taxes that were levied on said premises in the year 1894; that there is now due the plaintiff upon its tax lien the sum of five dollars and forty-five cents (\$5.45) for which sum with interest from this date on three dollars and sixty-six cents (\$3.66) thereof, at ten per cent. per annum, the plaintiff prays for a decree that defendants be required to pay the same or that said premises may be sold to satisfy the amount found due.

In its fifth cause of action stated in said petition the plaintiff seeks to foreclose a tax lien upon the northwest quarter of the northwest quarter of section four (4) in township thirty-one (31) north of range fifteen (15) west of the Sixth principal meridian in Holt county, Nebraska; that the taxes involved in said fifth cause of action are the taxes that were levied on said premises in the year 1894; that there is now due the plaintiff upon its tax lien the sum of five dollars and forty-five cents (\$5.45) for which sum with interest from this date on three dollars and sixty-six cents (\$3.66) thereof, at ten per cent. per annum, the plaintiff prays for a decree that defendants be required to pay the same or that said premises may be sold to satisfy the amount found due.

In its sixth cause of action stated in said petition the plaintiff seeks to foreclose a tax lien upon the southwest quarter of section four (4) in township thirty-one (31) north of range fifteen (15) west of the Sixth principal meridian in Holt county, Nebraska; that the taxes involved in said sixth cause of action are the taxes that were levied on said premises in the year 1894; that there is now due the plaintiff upon its tax lien the sum of five dollars and forty-five cents (\$5.45) for which sum with interest from this date on three dollars and sixty-six cents (\$3.66) thereof, at ten per cent. per annum, the plaintiff prays for a decree that defendants be required to pay the same or that said premises may be sold to satisfy the amount found due.

In its seventh cause of action stated in said petition the plaintiff seeks to foreclose a tax lien upon the southeast quarter of the northwest quarter of section four (4) in township thirty-one (31) north of range fifteen (15) west of the Sixth principal meridian in Holt county, Nebraska; that the taxes involved in said seventh cause of action are the taxes that were levied on said premises in the year 1894; that there is now due the plaintiff upon its tax lien the sum of five dollars and forty-five cents, for which sum with interest from this date on three dollars and sixty-six cents (\$3.66) thereof, at ten per cent. per annum, the plaintiff prays for a decree that defendants be required to pay the same or that said premises may be sold to satisfy the amount found due.

In its eighth cause of action stated in said petition the plaintiff seeks to foreclose a tax lien upon the northwest quarter of section four (4) in township thirty-one (31) north of range fifteen (15) west of the Sixth principal meridian in Holt county, Nebraska; that the taxes involved in said eighth cause of action are the taxes that were levied on said premises in the years 1895, 1896 and 1897; that there is now due the plaintiff upon its tax lien the sum of seventy dollars and thirty-one cents (\$70.31) for which sum with interest from this date on fifty-five dollars and ninety-seven cents (\$55.97) thereof, at ten per cent. per annum, the plaintiff prays for a decree that defendants be required to pay the same or that said premises may be sold to satisfy the amount found due.

In its ninth cause of action stated in said petition the plaintiff seeks to foreclose a tax lien upon the northwest quarter of the southwest quarter of section four (4) in township thirty-one (31) north of range fifteen (15) west of the Sixth principal meridian in Holt county, Nebraska; that the taxes involved in ninth cause of action are the taxes that were levied on said premises in the year 1894, that there is now due the plaintiff upon its tax lien the

sum of five dollars and forty-five cents (\$5.45) for which sum with interest from this date on three dollars and sixty-six cents (\$3.66) thereof, at ten per cent. per annum, the plaintiff prays for a decree that defendants be required to pay the same or that said premises may be sold to satisfy the amount found due.

In its tenth cause of action stated in said petition the plaintiff seeks to foreclose a tax lien upon the southwest quarter of the southwest quarter of section four (4) in township thirty-one (31) north of range fifteen (15) west of the Sixth principal meridian in Holt county, Nebraska; that the taxes involved in said tenth cause of action are the taxes that were levied on said premises in the year 1894; that there is now due the plaintiff upon its tax lien the sum of five dollars and forty-five cents (\$5.45) for which sum with interest from this date on three dollars and sixty-six cents (\$3.66) thereof, at ten per cent. per annum, the plaintiff prays for a decree that defendants be required to pay the same or that said premises may be sold to satisfy the amount found due.

In its eleventh cause of action stated in said petition the plaintiff seeks to foreclose a tax lien upon the west half of the southwest quarter of section four (4) in township thirty-one (31) north of range fifteen (15) west of the Sixth principal meridian in Holt county, Nebraska; that the taxes involved in said eleventh cause of action are the taxes that were levied on said premises in the years 1895-6-7; that there is now due the plaintiff upon its tax lien the sum of thirty-five dollars and thirty-seven cents (\$35.37) for which sum with interest from this date on twenty-eight dollars and two cents thereof, at ten per cent. per annum, the plaintiff prays for a decree that defendants be required to pay the same or that said premises may be sold to satisfy the amount found due.

You are required to answer said petition on or before the 27th day of November, 1899.

Dated this 12th day of October, 1899.  
21-4 The County of Holt, Plaintiff.

Compare the above with the following:

### LEGAL NOTICE.

Notice to Non-Resident Defendants. The Commercial Investment company, a corporation, T. C. Cannon and Winnifred H. Cannon his wife, will take notice that the plaintiff herein filed its petition in the district Court of Holt County, Nebraska against you, the object and prayer of its petition being to foreclose its lien for taxes assessed and levied upon the following described real estate situated in Holt county, Nebraska, to-wit: East half of southeast quarter of section five and northwest quarter and west half of southwest quarter of section four, all in township 31, range 15, for the years 1894, 1895, 1896 and 1897, which plaintiff alleges are due and unpaid. Plaintiff alleges that there is due and payable by reason of the assessment levy and non-payment of the taxes against said land for said years as set forth in its eleven causes of action \$174.26 with interest at 10 per cent from this date.

Plaintiff prays that the defendants be required to pay the same or that the above described lands be sold to satisfy the amounts found due.

You are required to answer said petition on or before the 27th day of November, 1901.

Dated October 12, 1901.  
The County of Holt, Plaintiff.

The syndicate notice contains over 1,600 words, the notice we have prepared, 210 words. E. S. Eves made affidavit to the publication of the syndicate notice, for which he charged \$72. The notice we have prepared figures \$10 for four insertions. Now The Frontier makes this proposition: We agree to forfeit \$25 if our notice is not a legal notice in all respects and confers jurisdiction on the court of the defendants, if the petition and affidavit for service on non-residents are in proper form. Why then was a \$10 notice stretched to \$72? W. R. Butler, then county attorney, had a contract with the publisher whereby he (Butler) was to have a rake off of 20 per cent on each notice. Twenty per cent of the \$72 notice gave him \$14.40. Twenty per cent of the cost of publication of the same notice boiled down to the proper size amounts to only two dollars; it is probable an increase of twelve dollars and ninety cents in his assets in this instance had something to do with the elongating of this notice.

But close examination shows that Mr. Eves has done a little padding, too. There are twenty-eight squares—that is, ten lines twenty-eight times—in his notice. For four weeks this would amount to \$70 instead of \$72, the amount he charged. But perhaps these extra two dollars

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