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LAND SYNDICATE EXPOSED---COUNTY OFFICERS IMPLICATED---POP PAPERS GET \$9,472.64

The Frontier promised its readers last week that it would at an early date enter more exhaustively into the subject of the tax lien foreclosure business that is being carried on by the populist land grabbers' association of Holt county. The following article which appeared in the Stuart Herald of September 13, and which was written by a member of the O'Neill land syndicate, sent to Stuart for publication and republished in the Holt County Independent of September 20, will be used as a text for the sermon we will now preach, and we venture the opinion that none of the corrupt gang will go to sleep without reading this discourse. Here is the article referred to:

The Bartley-Scott ring that dominated and controlled the republican convention denounced the method of tax foreclosures now being carried on by the populist administration as a land grabbing scheme. This is a very old cry of theirs. They made the same cry two years ago. The fact of the matter is, it is utterly impossible for anybody to "grab" any land under the law.***The sheriff advertises the land for sale and every farmer in the county has a chance to bid on it. Many farmers all over Holt county have got lands to add to their ranches on these tax foreclosures and more will get them every month.

We have known for some time that there has been more or less fraud and corruption practiced in this pernicious system of tax foreclosures but we had no idea of its magnitude, and from our recent investigations we are simply appalled at the stupendousness of the corruption that is being carried on by some of our county officers and other members of the land syndicate. To many, the real nature of the county foreclosures for delinquent taxes is not fully understood. A brief summary of the important features of the litigation may not be out of place here.

There is no statutory provision authorizing the county attorney to bring any such action or adopt this method to collect delinquent taxes. The plan was conceived by Mike Harrington and ex County Attorney Butler, they getting their inspiration from a decision of the supreme court in which the court indicates that the county can maintain an action at any time to enforce the collection of delinquent tax. The supreme court has never passed squarely on the question, however, and there is much difference of opinion among the attorneys as to whether or not the actions are legal. This is about the only county in the state in which the system is in vogue.

The first case filed in this county was by W. R. Butler, populist county attorney, on May 3, 1899, and since which time there has been 503 cases filed in which the county of Holt is plaintiff. We give below an itemized statement of the cases filed, showing the name of the defendant, numbers of the land, amount of printer's fee charged and amount of tax involved in each case. Populist County Attorney W. R. Butler had a contract with the printers whereby he was to get 20 per cent of the printers' fees collected, notwithstanding the constitution of the state explicitly prohibits any county officer from receiving any sum above the salary allowed by law. With this contract with the printers of course it was to Mr. Butler's interest to commence as many cases as possible and make the notices as long as possible, thereby making the printer's fee large, as he (Butler) was to receive 20 per cent of it. Whether Mr. Mullen, the present populist county attorney, has this same contract with the printers or not we do not know, but from the number of cases he is filing lately and the unnecessarily long notices, it is reasonable to conclude that he has. It will be seen from the statement here published that the populist press of this county has received the enormous sum of \$9,472.64 as their share of the booty in connection with this rotten deal, and it has been divided, according to their own statements on file, as follows:

Holt County Independent.....	\$6,196 64
Atkinson Plain Dealer.....	2,408 50
Ewing Advocate.....	755 00
Stuart Herald.....	112 50

Total.....\$9,472 64
This sum is nearly one-third of the amount of the entire taxes involved in these cases. Of the 458 cases published below showing the tax, the total amount of tax involved is \$30,391.72 and of this amount there has been less than \$12,000 collected. The total costs in the same cases are \$12,579.70, and of this amount it can readily be seen that the printers' fees form the very large per cent. It will be seen from the statement below that the printer's fees in many instances amount to much more than the tax involved. That the notices in these cases have been unnecessarily long and the publication fees exorbitant there can be no question. In the last issue of The Frontier one of these notices for which Eves charged \$72 was reproduced and a notice we prepared containing the same subject matter printed beside it, the legal fee for which would be \$10, and offered to forfeit \$25 if our notice was not a legal notice and served the same purpose as the syndicate notice for which Eves charged \$72. If the "long drawn out" process has been worked with all the notices to the same extent as with the one referred to the publication fees charged are about seven times in excess of what they should be, or about \$8,082 more than should have been charged. In view of this, is it any wonder that the populist papers of the county and the land syndicate are so clamorous for a continuance of this nefarious system which is robbing many people of their property and defrauding the county out of thousands of dollars of taxes?

They attempt to justify their position by claiming that they are benefitting the county by collecting large sums of delinquent taxes. We deny this, and point out the fact that in the cases referred to less than \$12,000 has been collected and in doing this there has been over \$9,000 in printers' fees charged against the land. If the ordinary and lawful way of collecting taxes had been pursued, much more than this amount would have been collected on the land involved in these cases and the county would have had to pay no costs and would not have been defrauded out of thousands of dollars in taxes as has been the case by the foreclosure method.

In a great many of these cases where the land has been sold to members of the syndicate they have sold for just enough to pay the costs and the county has not received a dollar for the taxes, and by reason of the sale the taxes have been "stricken" from the tax books and is so noted on the tax register. The SCHOOL, TOWNSHIP, COUNTY, STATE AND IN FACT ALL THE TAXES HAVE ENTIRELY ELIMINATED AND CHARGED OFF THE RECORDS WITHOUT THE PAYMENT OF A DOLLAR. In many

other cases where the lands have not been sold the county's claim for taxes has been transposed from a first lien against the land to a second lien by operation of this abominable practice. By this transfer of its claim from first to second place the claim of the county has been practically eliminated for the reason that in many cases the land is poor and would not sell for enough to pay both costs and taxes, and under the law and rulings of Judges Harrington and Westover the costs are a first lien. By this system of piling up excessive costs they not only confiscate the land from its owner but defraud the county out of its taxes.

The truth of this statement is strikingly illustrated in case No. 6079 against the Commercial Investment Co., for the NW 1/4 and W 1/2 SW 1/4 Sec 4 and E 1/2 SE 1/4 Sec 5, Twp. 31, range 15-320 acres. The tax against this land amounted to \$174.26. Eves published the notice for which he received \$72. Editor Henry received \$15 for publishing the sheriff's notice. The total costs amounted to \$180. The land was sold to T. V. Golden on June 22, 1900, for \$180—just enough to pay the costs. By this transaction Mr. Golden gets 320 acres of land clear for \$180; Sam Eves gets \$72 for publishing the notice, Lee Henry gets \$15 and the county gets its claim for taxes of \$174.26 CANCELLED WITHOUT THE PAYMENT OF A DOLLAR.

We would like Mr. Eves or any member of the corrupt gang of land pirates tell to us, if by this transaction, the county has not been as effectively robbed out of \$174.26 as if one of the gang had gone into the treasurer's office and taken the sum out of the cash drawer? This is by no means the only transaction of this kind. The record is full of them and the loss to the county runs into the thousands. We have not the space to call attention to all of them but in this article will call attention to but a few. Among the cases that appear most damnable to us is a couple in which two of our deputy county officials are directly implicated and in which they have utterly failed to cover up their tracks. In the case against Leander Willhite No. 5339 for SE 1/4 NW 1/4 and N 1/2 NW 1/4 Sec. 29, Twp. 31, range 12, the amount of taxes against the land was \$59.13, the total costs \$62.89 and the land was sold on July 16, 1900, to James A. Donohoe, populist deputy county treasurer, for \$67. A record of the deed can be found on deed record 56 at page 424. Mr. Donohoe gave \$4.11 more than the costs for the land, and he settled the county's claim of \$62.89 with this munitic sum of \$4.11. The balance of \$52.78 is "stricken" from the tax list without the payment of a dollar. Mr. Donohoe or some of the gang may attempt to justify this transaction by saying this was a "public" sale, and he had a right to get the land for as little as possible. We deny this, and assert that the way these sales are conducted is more in the nature of a "private" sale as they are generally made when no one is present except some one of the gang. Instances have occurred where farmers or outsiders have appeared to bid on land and some member of the corrupt land syndicate would bid the land up for more than it was worth and beyond the reach of the farmer, and then when the farmer left, the land syndicate man who bid the land in would refuse to take it and the land would be again advertised and another sale would be had in which no one was present except members of the land syndicate and they would get the land at their own price. Furthermore, this claim would offer no possible excuse for Mr. Donohoe, who is an officer of the county whose sworn duty it is to protect the interests of the county and see that the taxes are collected. For his services the county pays him \$700 per year. The land was certainly worth more than the taxes and costs, as it was appraised for much more by the sheriff and appraisers, and Mr. Donohoe should at least have paid enough to protect the county's claim, instead of being a party to defrauding the county out of \$58.78 by this system of legalized robbery.

Another case similar to the above is that of Deputy County Clerk Casper Englehaup who bought the land in case No. 5556 involving SW 1/4 Sec. 5-20-13 on June 6, 1900. The taxes involved amounted to \$71.41, costs \$91.16 making a total of \$162.27. He paid \$127 for the land, which amount paid the costs and \$35.57 was left to liquidate the tax claim of \$71.41. In this case the county was beaten out of \$35.57 and that amount of tax "stricken" from the records without the payment of a dollar, notwithstanding Mr. Englehaup's sworn duty is to protect the interests of the county for which service he is paid by the tax payers of the county. Mr. Englehaup can not consistently claim that he paid for the land all it was worth as the appraisement was for \$200 and the records show that he sold the land to Anna Gapter for \$200 on November 22, 1900, a record of which can be found on deed record 57 at page 356. He "touches" the county for \$35.57 and makes a "rake off" of \$73 on the transaction, while drawing his salary and \$5 per month rent for his typewriter from the county. Another case in which a county official was directly interested is that of ex-Supervisor W. B. Cooper, who, while in office, on June 25, 1900, bought the NE 1/4 of Sec 21-26-12 for \$80, which was just the amount of the costs, and the county thereby lost its entire claim of \$126.27, and that amount was "stricken" from the tax books. What do the tax payers of Holt county who are not in the ring think of this method of "collecting" the tax on this land?

The tracts of land that have been sold to Mike McCarthy, ex chairman of the populist county central committee, in which the county has lost its taxes are too numerous to mention and we will refer but briefly to a few of them. Case No. 5548 involving NE 1/4 Sec. 33, Twp. 32, range 15, was sold to Mr. McCarthy for \$44 on April 23, 1900, and of course by this operation the county's claim of \$57.44 was cancelled without the payment of a dollar. Case No. 5501 for the W 1/2 SE 1/4 and SE 1/4 SE 1/4 13-33 14 in which the county had a tax claim of \$59.55 was on June 12, 1900 sold to McCarthy for the munitic sum of ONE DOLLAR.

Think of it, Mr. Tax Payer! Mr. McCarthy was magnanimous enough to pay the county one dollar for its tax claim of \$59.55 and he got a clear deed to 120 acres of land. M. F. Harrington—that prince of reformers and recognized head of the land syndicate—has done a pretty profitable business in this line. He bought the S 1/2 N 1/4 and N 1/2 SW 1/4 6-26-11, being Case No. — for \$225.49, which amount was just sufficient to pay taxes and costs. Mike McCarthy was one of the appraisers who apprais-

ed this land and of course he was a "disinterested" appraiser as the law provides the appraiser should be.

In the case in which E. C. Covell is defendant, involving the NE 1/4 6-28-9, Harrington bought the land on February 2, 1900, for \$312, which was just enough to pay taxes and costs. The records show that on April 9, 1900, 67 days after purchase, he sold the land to Geo. W. Hutton for \$2,400. A "rake off" of \$2,088 on an investment of \$312 for 67 days is not so bad. A record of this deed, can be found in deed record 55 at page 419.

Is it at all strange, Mr. Tax Payer, that Mr. Harrington is such an earnest advocate of this system of collecting taxes?

The Herald says in the article referred to: "Many farmers all over Holt county have got lands to add to their ranches on these tax foreclosures and more will get them every month." This is a case where the "farmer" is getting the benefit by paying \$2,088 more for the land than it was sold for 60 days, previous at one of these "public" sales. While on this point we wish to take this occasion to deny most emphatically that by this system the "farmers" are getting an opportunity to "add to their ranches," and the records will bear out this statement. Out of all the sales that have been made in these county foreclosures there has been but seven "farmers" that have bought land at these "public" sales, and for the information of the public we give their names. They are, W. B. Cooper, M. Libe, John Carr, Austin Hynes, C. Coyne, J. Sullivan and A. Rois. Most all the other sales have been made to the members of the land syndicate, such "farmers" as Mike Harrington, Mike McCarthy, T. V. Golden, ex-County Attorney W. R. Battler, County Judge Selah, Ed S. Eves, John Morrow, Deputy County Clerk Casper Englehaup and Deputy County Treasurer James A. Donohoe. These are the brawny, bronzed sons of toil that are "getting the land to add to their ranches." The facts are that the farmers are getting thoroughly farmed by this system of foreclosures, as the members of the land syndicate are getting titles to thousands of acres of land in the county at a cost of \$50 to \$350 per quarter section. The land in many instances lies adjoining some farmer who can scarcely do without it. This the members of the land syndicate well know and they compel the farmer to buy the land at a price many times greater than what they paid for it. If they are unable to sell the land to the farmer they compel him to pay rent for the land he has previously had the free use of when the land was owned by a non-resident. If this system continues a great while at the rate it is now going it will not be long until most of the unoccupied land in the county will be controlled by this heartless gang of land pirates and the farmers of the county will be at their mercy for land on which to range their stock. How many farmers in the county are there that have not been impounded by some member of the land syndicate within the past two years to buy or rent a piece of land that has been acquired by this infamous system?

This same gang of land pirates are now writing letters and going over the county impugning the farmers to vote for the populist ticket, for its election means a continuation of this practice—and a continuation of the practice means thousands of dollars into the pockets of the members of the land syndicate. This gang will tell the farmers that the republican party have been corrupt in this county, but they will not mention the high handed corruption that is now being carried on by populist officials. Let the voters and tax payers be not deceived. The republican party has nominated a ticket made up of as good men as there is in the county and their election insures an honest and economical administration of the affairs of the county and an immediate stop put to this infamous system of tax foreclosures, whereby the county is being defrauded out of thousands of dollars. This matter seems of so much importance to the tax payers of Holt county, that if there are any who doubt the statements made herein, we would suggest that they call a mass meeting of the voters and tax payers of the county, and let them appoint a committee to investigate and see if every statement we have made is not true. We have not told all or one tenth part of the results of our own investigation, lack of space preventing, but we will have more to say concerning this gang from time to time.

Following is an itemized list of the cases above referred to:

Plaintiff.	Defendant.	Land.	Involved.	Fee.
Co. of Holt	Waterman	L. 1 & 2, B. 14 O'Neill	\$194.46	.....
Wyman		NE NE, 17, NE SE, 8 1/2 SE, 8-31-10	123.83	\$40.00
Union T. Co.		S 1/2 NE, 8 1/2 NW, 7-32-10	44.48	.....
W. U. F.		S 1/2 SE, N 1/2 NE, 11-26-15	113.41	37.50
L. Co.		W 1/2 W 1/2, 32-27-12	56.27	.....
Nichell		E 1/2 NE, SW NE, NW	149.00	27.50
Minnesota		SE, 6-28-10	124.87	30.00
F. M. Co.		SW, 23-31-13	174.26	89.00
Ludvigson		E 1/2 SE, 5-31-15	56.50	25.00
Com. I. Co.		NW, S 1/2 SW, 4-31-15	57.95	44.00
Schmit		SW, 35-29-14	102.45	25.00
Biven		NW, 10-30-15	67.48	20.00
Allen		NW, 26-33-15	100.00	10.00
Toy		SE, 10-26-14	49.80	25.00
Stapleton		E 1/2 SE, SW SE, 18 & 19-32-15	137.54	30.00
Neb. L. & T. Co.		SW, 28-29-13	195.19	25.00
Barto		NE, 20-29-12	171.70	25.00
Carberry		L. 8, B. 9, Stuart	48.74	.....
Dorsey		N 1/2 SW, SW SW, 35-31-13	52.78	.....
Thompson		SE, 11-30-14	78.30	18.00
Thompson		E 1/2 E 1/2, 14-25-14	285.03	30.00
Tierney		L. 1 & 12, B. 10 O'Neill	97.98	.....
Traw		NW, 35-29-15	99.69	25.00
Ws. U. F. & T. Co.		SW, 4-31-12	57.95	44.00
Ws. U. F. & T. Co.		SW, 10-30-15	72.84	25.00
Wyman		NE, 28-29-10	50.88	22.50
Webster		NE, 26-33-15	37.32	.....
Wheeler		S 1/2 S 1/2, 7-30-14	106.03	25.00
West		SW, 6-28-12	75.64	.....
Whelan		NE, 17-29-9	58.75	20.00
Gibson		SW, 21-32-9	46.80	25.00
Wymans		SE NE, NE SW, N 1/2 SE, 3-28-16	19.29	20.00
Warner		SW, 8-32-14	55.68	22.50
Warner		S 1/2 SE, 21 & N 1/2 NE, 28-28-14	41.09	25.00
Wright		NE, 1-28-13	50.98	25.00
Fletcher		NE, 15-32-9	45.50	25.00
Gibson		NW, 13-33-15	38.89	25.00
Grable		NE, 17-32-10	99.09	30.00
Grove		N 1/2 S 1/2, 28-29-15	44.61	32.50
Goddard		SW, 6-33-14	20.00	.....
Griffin		L. 1 of 27-34-14	35.51	20.00
Grable		N 1/2 SW, SE SW, 7-31-9	25.82	17.50
Gibson		NE, 18-32-14	168.50	25.00
Gallagher		SE, 22-29-12	65.86	25.00
Garver		E 1/2 SW, SW SW, NW SE, 26-28-14	72.62	.....
Gasney		S 1/2 S 1/2, 4-28-16	62.00	32.50
Garver		SW, 14-30-15	50.25	.....
Hass		SE, 7-31-15	50.25	.....
Hanna		SE, 31-29-14	50.25	27.50

Hartford, S. SE NW, E 1/2 SW, SW	18.00	17.50
B. I. Co. SW, 18-32-9	77.31	.....
Hill NW, 30-30-16	50.00	20.00
Hollingsh'd N 1/2 SE, SE SE, 15, NE NE, 22-29-9	56.57	22.50
Howard NW, 8-33, 22-29-9	73.31	32.50
Hass SE, 31-31-14	62.75	30.00
Hanna SE, 27-29-16	58.75	25.00
Hyde SE, 21-32-9	27.84	17.50
Hayden SW, 23-32-14	89.21	27.50
Heaton SW, 35-29-10	70.54	30.00
Hanna NE, 35-29-15	46.34	22.50
Johnson SW, 5-33-14	113.46	.....
Johnson NE, 25-29-10	57.68	22.50
Jerome E 1/2 SW, SW SW, SW SE, 30-32-16	27.22	25.00
Kester NW, 20-32-10	62.61	10.00
Kadder NE, 22-29-10	72.23	30.00
Lewis E 1/2 E 1/2, 23-31-11	59.24	20.00
Lendrum SE, 29-30-16	62.55	20.00
Lewis S 1/2 S 1/2, 3-28-16	42.33	25.00
Moore SE SW, S 1/2 SE, 8-32-10 SW SW, 9-32-10	50.00	.....
Merrill W 1/2 W 1/2, 26-31-15	43.79	.....
Mann E 1/2 SE, 7 & W 1/2 SW, 8-32-10	25.00	15.00
Miller S 1/2 SW, 26-31-13	62.10	.....
Moline SE SW, N 1/2 SE, SW SE, 25-32-9	73.74	7.50
McGahn NW, 22-30-12	56.36	22.50
McKee E 1/2 NE, N 1/2 SW, 12-28-14	30.00	20.00
McCarthy S 1/2 SE, 14, N 1/2 NE, 23-25-9	59.97	.....
Neb. L. & T. Co. NW, 30-31-14	28.38	25.00
Nation S 1/2 S 1/2, 24-32-10	24.57	22.50
Northrop N 1/2 SW, 33-34-14	20.40	20.00
Niven NE SE, S 1/2 SE, 29-30-9	43.23	17.50
Niehans NW, 17-32-15	17.53	.....
Neb. L. & T. Co. SE, 25-31-14	90.67	30.00
Omaha L. Co. SE, 24-26-13	74.91	.....
R. Co. NE, 24-31-14	49.00	30.00
Owens SW, 24-31-11	123.44	25.00
Oleson NW, 11-31-14	48.25	20.00
Paige SW NE, W 1/2 NW, SE NW, 7-29-12	42.10	.....
Pratt SE, 18-33-14	64.90	40.00
Porter SE, 29-31-12	85.12	17.50
Paddock NW, 6-32-15	14.55	10.00
Russell N 1/2 NE, 24-29-12	15.00	12.50
Roose S 1/2 NE, 20-30-14	31.08	25.00
Rollins SW, 29-32-15	61.08	.....
Roden SW, 5-29-9	44.62	25.00
Rawden N 1/2 N 1/2, 24-26-15	55.56	25.00
Rogers SW, 28-28-14	50.00	20.00
Roberts L. 28, B. 22, O'Neill	60.90	25.00
Richards SE, 25-29-15	68.70	25.00
Rick I. P. Co. SE, 26-30-14	70.98	25.00
Co. SE, 5-29-10	70.91	22.50
Russell S 1/2 NE, E 1/2 SE, SW SE, 12-32-14	78.67	.....
Strong S 1/2 NE, NE SW, 17, SE SE, 18-26-14	45.01	17.50
Slocum N 1/2 NW, SE NW, 5-32-10	72.55	27.50
Swan L. I. Co. L. 5, 6, 7, 8, Sec. 3-35-15	70.34	30.00
Co. NE, 25-29-9	45.96	30.00
Siler NW SE, SW NE, SE NW, NE SW, NE, 26-28-13	56.50	20.00
Schmit SE, 34-29-14	26.69	20.00
Scheiner SE SW, S 1/2 SE, 15-32-10	127.00	42.50
Swan L. & Lots 5, 6, 7, 8, 9, 10, Sec. 2-25-15	35.65	10.00
I. Co. W 1/2 NW, 26-28-16	45.38	27.50
Swift SW, 18-32-10	115.57	27.50
Swinney SE, 21, N 1/2 NE, SE NE, 28-27-16	35.65	10.00
Stevens E 1/2 NW, 26-28-16	31.92	20.00
SW 1/2 SE, 1-28-15	57.09	27.50
Shell SW, 17-31-14	97.33	32.50
Sutherland SE, 8-31-15	71.00	.....
Smith SW, NW, E 1/2 SW, 10-26-14	109.27	25.00
Thompson SE, 6-31-14	42.04	37.50
Theeuwew NW, 21-28-12	62.18	20.00
Toncray E 1/2 SW, W 1/2 SE, 14-32-14	45.45	25.00
Thompson NE, 12-28-14	40.06	25.00
Curtis Inv. Co. SE, 17-27-12	7.81	13.00
Commercial S 1/2 NW, N 1/2 SW, 20-30-9	62.70	25.00
Carr NE, 27-29-16	45.94	20.00
Conover N 1/2 NW, 27 & S 1/2 SW, 22-29-13	53.13	.....
Commercial SW, 9-31-10	49.59	31.50
Inv. Co. NE, 33-34-10	31.38	.....
Conkle SW, 9-31-10	82.56	22.50
Cabtree NE, 33-34-10	11.12	10.00
Crew NE, 29-28-11	67.44	27.50
Caylor SW NE, SE NW, NE SW, NW SE, 24-30-11	61.58	37.00
Clark SW, 13-29-13	35.00	12.50
Casteller SE, 30-30-10	89.64	32.50
Chester C. G. T. & S. D. Co. NE, 18-29-16	100.25	25.00
Alexander L. 6, B. 2, Inman	68.25	25.00
Commercial NW NW, 6-25-14	124.81	.....
Inv.		