

# LANDS

IN HOLT COUNTY, NEBRASKA

For Sale by **M. LYONS, Emmet, Neb.**

w sw 14 25 9  
 ne 14 25 9  
 w 1/4 25 26 9  
 se 10 s nw; nw sw  
 11 26 9  
 s 1/4 nw 1/4 sw 13 27 9  
 ne 15 27 9  
 e sw, w se 22 27 9  
 se, w ne 25 27 9  
 n n 24 28 9  
 e se 26 28 9  
 nw 14 29 9  
 n ne, n nw 6 30 9  
 nw 6 30 9  
 ne 12 30 9  
 ne, sw ne, nw se 14  
 30 9  
 nw 16 30 9  
 ne 32 30 9  
 se 24 30 9  
 se 31 9  
 sw 18 31 9  
 e ne 20, nw nw 21 31 9  
 w se 25 31 9  
 n ne, sw ne 27 31 9  
 sw 30 32 9  
 ne 25 32 9  
 s sw, nw sw, sw nw  
 26 32 9  
 s ne, n ne 31 32 9  
 n se, sw ne 19, nw sw  
 26 32 9  
 lots 1 2 3, ne sw 30 25  
 10  
 ne 26 37 10  
 se 17 28 10  
 sw 1 29 10  
 se 2 29 10  
 sw 7 29 10  
 nw 11 29 10  
 nw 3 30 10  
 se 3 30 10  
 sw 3 30 10  
 w 9 30 10  
 ne 9 30 10  
 ne 10 30 10  
 sw 7 30 10  
 nw 17 30 10  
 nw 24 30 10  
 ne 27 30 10  
 se 25 30 10  
 nw 31 30 10  
 ne 31 30 10  
 nw 32 30 10  
 nw 33 30 10  
 ne 35 30 10  
 e sw & se nw 1, ne nw  
 12 31 10  
 se 7 31 10  
 sw 35 31 10  
 e ne 27 32 10  
 n 1/2 nw sw nws nw  
 sw 13 32 10  
 e se & nw se 35 32 10  
 ne 5 25 11  
 sw 7 25 11  
 e ne 11 25 11  
 ne 12 25 11  
 e w 13 25 11  
 nw 14 25 11  
 ne 15 25 11  
 ne 16 25 11  
 ne 18 25 11  
 sw 14 26 11  
 sw 14 26 11  
 n se & nw 3 27 11  
 ne 7 28 11  
 nw 12 28 11  
 n n 3 29 11  
 ne 3 29 11  
 sw 2 30 11  
 sw 22 30 11  
 nw 33 30 11  
 e sw 20 31 11  
 ne 1/4 n 1/4 of 23 & sec 4  
 14 32 11

## THE BOARD PROCEEDINGS

Story of Their Doings as Continued From Week to Week.—Bonds Approved.

BILLS ARE ALLOWED BY THEM

Many Matters of Interest to the Tax Payers Itemized By the Clerk for Publication.

O'Neill, Neb., Feb. 4, 1902. Board met pursuant to adjournment. All members present. Minutes of session of January 29th were read and approved.

The following communication from ex-County Clerk W. W. Betha was read. To the Honorable Board of Supervisors: My attention has but recently been called to the double leaded article in the Independent, and later to your resolution. I am somewhat surprised that the otherwise astute editor of the Independent has been so slow in getting onto this transaction. I would like to call your attention to the facts in the case.

The statute provides that the county clerk shall receive \$1,500 per year; it also provides that the county clerk shall receive a salary of not to exceed \$400 per year as clerk of the board of supervisors. I would refer you to the compiled statutes of Nebraska for the year 1901, page 648, which, in part, says as follows:

"For performing the duties of clerk to the county commissioners and attending to the business of the county, such salary per annum to be paid by the county quarterly as the commissioner of the county shall allow, not exceeding in any year the sum of four hundred dollars."

This section was in force in 1896. Acting on this law the board passed the following resolution on July 16, 1896, and will be found in supervisor record E, on page 609.

"That the county clerk shall be allowed the sum of \$200 for service as clerk of this board, provided the fees of the clerk's office pay it."

I would also refer you to the report of the attorney general for the years 1896-6 which will be found on pages 20 and 21. He says:

"For this the statute provides that the commissioners may allow him a salary to be paid quarterly not to exceed \$400. In my opinion this \$400 is an allowance for the specified duty, and is not covered or limited by section 42 in the amount of fees, and that the clerk would be entitled to whatever was allowed him by the commissioners as clerk of the county commissioners, in addition to the \$1,500 arising from fees."

This report is to long to copy in full, but can be found in W. R. Butler's office. I will further say I conferred with the county attorney in regard to this matter and his opinion was the same as the attorney general. I will venture the opinion that more than half of the county clerk's of the state at that time not only received \$200 for one year but received the full amount of \$400 for each year.

The above is my explanation of the matter so far as I have been able to look up the law at this time. If I am not entitled to this money it will be returned without any expense to the county.

I would like to call your attention to one instance. The year 1894 being my first year as clerk I failed to file my claim for making the tax list at the July meeting, thinking it would be better to wait until I had completed the work before asking the board to allow it. But the fund was exhausted and I had to carry it over until the following July and then settling at a discount. The tax list was made in forty acre tracts that year and my claim was \$1,600. In this transaction the county saved \$112 in the way of interest. I sold half of this warrant when allowed at a discount of \$25, the total loss to me being \$137. I will further say that during the time I carried this claim I paid the First National bank the sum of \$67.70 interest on borrowed money to conduct the office. This claim will be found entered on my fee book at face value, or \$1,600. In justice if not in law I should be reimbursed for the loss I sustained in this case.

Since writing the above I find by consulting council that there has been a case decided by the supreme court covering this case, the decision being given June 3, 1897, State ex rel vs. Russell, 51 Neb., page 774 (71 Northwest Reporter, page 785). Acting on this decision, I have turned over to the county treasurer \$200 with interest from January 3, 1897, amount of interest \$70.89, receipt No. 79.

In reading the above case you will note the judge of the district court held that the county clerk was entitled to retain and not account of \$400 as clerk of the board, but was reversed by the supreme court. I attach hereto an explanation of W. R. Butler and make it a part of this report. Respectfully submitted,

W. W. Betha.  
O'Neill, Feb. 1, 1902.—To the Hon-

orable County Board of Holt county. Gentlemen: In the matter of an allowance made to W. W. Betha, ex-county clerk of Holt county, of certain money for performing the duties of clerk of the county board for the year 1896, I respectfully desire to inform you that, as county attorney of Holt county, I was asked for an opinion as to whether the clerk was entitled to any fees for this work and my opinion was that the clerk was entitled to such fees as the board was willing to allow, and my opinion was governed by the written opinion of the attorney general, A. S. Churchill, dated January 25, 1895, which opinion I regard as the law unless otherwise laid down by the supreme court of Nebraska. Respectfully yours,  
W. R. Butler.

On motion the above letter was ordered to be entered on the records and made a part thereof.

Application from David Moler for position as janitor was read.

Petition from Ed McBride asking to be appointed constable for Grattan township was read.

On motion the prayer of the petition was granted and Ed McBride was appointed constable for Grattan township.

On motion the application of David Moler for janitor was laid on the table.

Communication was read from county treasurer in regard to refunding tax to Caroline W. Fuller amounting to \$11 and referred to committee on taxes and tax titles.

The bond of Harvey Ross, road supervisor of district number 6, was approved.

On motion the board adjourned until Tuesday, February 11, 1902, for the purpose of continuing settlement with county officers.

R. J. Marsh, Chairman.  
E. S. Gilmour, Clerk.

O'Neill, Neb., Feb. 11, 1902. Board met pursuant to adjournment at 9 o'clock. All members present.

Minutes of session of February 4 were read and approved.

On motion B. W. Postlewait was appointed justice of peace for Scott township to fill vacancy.

On motion Hiram Stearns was appointed justice of the peace for Rock Falls township to fill vacancy.

On motion the sum \$270.89, the amount paid by W. W. Betha be transferred to the general fund.

Committee on bonds recommended that the bond of the Ewing State Bank be approved to the amount of five thousand dollars.

On motion the recommendation was accepted and bond approved.

On motion the following bonds were approved:

B. W. Postlewait, justice of the peace, Scott township.  
Hiram Stearns, justice of the peace, Rock Falls township.

On motion a refund of taxes was allowed to Nicholas White amounting to \$11.99, amount of taxes erroneously paid on the W 1/4 of NE 1/4 and N 1/4 of NW 1/4 19-32-9 and the clerk was ordered to draw warrant for said amount.

On motion Wm. Lower was appointed road overseer for district number 56.

On motion John A. Lease was appointed road overseer for district number 12.

On motion the claim of C. L. Elkins for \$14.50 was rejected, the sheriff having already filed a claim covering the same service.

On motion the following claims were allowed on the general fund:

D. H. Cronin, printing..... \$ 48 72  
Geo. A. Raker "..... 8 00  
State Journal Co..... 18 50  
John M. Stewart fees..... 46 00  
..... 16 20  
..... 57 30  
..... 56 30  
..... 28 85  
..... 240 00  
..... 92 90  
..... 36 55  
..... 25 65  
J. P. Hauser elec..... 3 00  
E. F. Porter "..... 4 00  
S. S. Riley "..... 4 00  
Sch dist no 138 "..... 4 25  
allowed 3 00,  
Sch dist no 73 "..... 4 00  
allowed 3 00.  
Williams & Davis mis..... 65 63  
Jennie Norvell "..... 40 00  
Wm. Lell "..... 44 00  
J. M. Douglas "..... 19 70  
T. V. Norval "..... 102 00  
M. E. Deck "..... 41 65  
Conrad Cramer "..... 81 49  
B. T. Trueblood "..... 8 00  
Taft & Thomas "..... 6 75  
Edward Whelan "..... 3 00  
E. H. Benedict "..... 24 00  
allowed \$22 00.

On motion board adjourned until one o'clock p. m.

Feb. 11, 1902, 1 p. m.  
Board met pursuant to adjournment, all members present.

On motion the publishing of the proceedings of the board be let to the O'Neill Frontier, Atkinson Graphic and Stuart Ledger at one third legal rates to each paper.

# Novelty Clearing Sale

In order to reduce our stock of Jewelry, Silverware Novelties, etc., we will next week sell at a

## GRAB SALE

by taking a thousand articles, valued as high as \$10, and placing them boxes which will be put on sale at

## 25 Cents a Box.

With each box we give a ticket and the one holding the greater number of tickets at close of sale will be given a handsome mounted clock as a present, absolutely free.

## Grab a Bargain

before it is too late. We expect to lose money on this sale, but we are going to reduce our stock just the same, and our patrons will be given some rare bargains.

# F. B. COLE & SON

O'NEILL, NEB.

continuing settlement with county officers.

R. J. Marsh, Chairman.  
E. S. Gilmour, Clerk.

O'Neill, Neb., Feb. 19, 1902. The board of supervisors met pursuant to adjournment, all members present.

Minutes of the session of February 11, were read and approved.

On motion T. U. Sarcht was appointed road overseer for district number 41.

The following communication from county attorney, Arthur Mullen, was read:

O'Neill, Neb., Feb. 7, 1902. To the honorable board of supervisors of Holt county:

Referring to your communication regarding your legal right to rectify the excessive valuation placed on the real estate in the village of Page by the board of equalization for the year 1901.

I have made a thorough investigation of the law and the facts in this case with a view of finding if possible some authority for you to act and give relief in this matter.

It is self-evident that a glaring injustice has been done in the equalization of the taxes on town lots in this county. I am convinced that the board of equalization proceeded on an erroneous and inadmissible principle of the equalization of the taxes on town lots in this county.

The question you ask is not one of ethical justice, but the bare legal proposition of whether or not you have the power to give relief. The answer to that question must be in the negative. The supreme court of this state has long since declared that the power of the county commissioners to equalize assessments or grant any manner of relief against over assessments (except to refund illegal taxes paid under protest in the manner provided by law) can only be exercised while sitting as a board of equalization and that power is limited to a period of time beginning on the first Monday in June and lasting not less than three nor more than thirty days. You not only have no power to act in this matter but in the event you did act you would be liable on your official bond for the amount of taxes released, discharged, remitted or commuted. The persons aggrieved in this instance are not without a remedy. The proper proceedings in the proper court can and will rectify the error.

Yours respectfully,  
Arthur Mullen, Co. Atty.

The following communication from County Attorney Mullen was read:

February 17, 1902. To the honorable board of supervisors:

Gentlemen—Regarding your request to prepare bonds for the printing of the proceedings in The Frontier, Stuart Ledger and Atkinson Graphic, will say that the law provides that the proceedings of the county board shall be published in one newspaper of general circulation in the county. As the law officer of the county, I deem it my duty to call your attention to the fact that you cannot legally let the printing of the proceedings of the county board to three different newspapers. Bonds prepared under such circumstances would not bind the person signing the same and I am not clear as to whether or not the county would not be liable for the cost of publishing the same.

It is with no desire to in any way interfere with your policy of letting the printing of the proceedings that I call your attention to this matter.

As a lawyer I could not afford to attempt to draw a bond and pronounce it legal when no legal bond could be drawn. If it is your desire to have these bonds prepared irrespective of the legal phase, I will gladly prepare the same, but will not pronounce them legal. Yours respectfully,

Arthur Mullen, Co. Atty.

On motion the Holt County Farmers institute be granted the use of the court house free of charge for their meetings.

The following communication from M. H. McCarthy was read:

Feb. 17, 1902. To the honorable board of supervisors of Holt county:

Gentlemen—Your petitioner represents that on January 18, 1901, Caroline W. Fuller paid the 1900 tax on NW 1/4 18-27-10 and by some mistake this land was sold at tax sale and said Caroline W. Fuller redeemed said land from said erroneous tax sale at a cost of \$11. Wherefore, your petitioner asks that you instruct the county treasurer to refund to him the sum of \$11, the amount paid on redemption of said erroneous tax sale. Receipts hereto attached.

M. H. McCarthy.

Petition of Dell Akin praying for relief from taxes erroneously assessed to him in Francis and Green Valley townships in the year 1901 was read and referred to committee on taxes and tax titles.

On motion the petition of M. H. McCarthy in case of Caroline W. Fuller be referred back to him for more definite statement.

On motion board adjourned until one o'clock p. m.

## TENNYSON'S 'EGOTISM.

The Famous Poet Was Fully Aware of His Pre-eminence Position.

The London Academy reprints from Charles Stewart's recently issued autobiography, "Reminiscences of Legal and Social Life in Edinburgh and London, 1850-1900," the following reminiscence of Tennyson: "With Alfred Tennyson in his latter years I had frequent opportunities of meeting, both in London and at his country home. Personal intimacy with great authors is a dangerous experiment, especially with great poets, for their imaginative writings have stimulated one's ideas about their personality until one foolishly half expects to find their genius displaying itself in every word and action of their daily life. Tennyson fulfilled such an unreasonable ideal perhaps as well as any man could, for his personal appearance, with which every one is familiar, was, of course, magnificent, and his manners and habits of life were dignified, if a little poetically eccentric. But the adulation which he received from his family and friends was somewhat satiating. I have seen Mrs. Greville, a woman herself of the most brilliant talent, actually prostrate herself on the floor before him, just as I have seen ladies of high rank literally sitting at the feet of Sir Henry Irving. Tennyson would have been more than human if he had resisted the effect of this hero-worship. A little niece of mine was one day standing beside his chair; he lifted her up and placed her on his knee and then put her down, saying: 'Now you can say you have sat on Tennyson's knee.' It was kindly meant, but there was a self-consciousness in the words and in the act which was not infrequently to be observed in the poet."

Veracity in South America. "There is one thing to be said in favor of our style of government," said the South American dictator. "What is that?" "It promotes veracity. When some one starts a rumor that a high official is going to relinquish office, you can pretty near depend on its coming true."—Washington Star.

**Chicago Lumber Yard**

Headquarters for

# LUMBER AND

COAL

**O. O. SNYDER & CO.**  
O'NEILL ALLEN

**BUY THE BEST IT IS THE CHEAP'ST**

If you want to buy the **BEST** Farm Wagon, Spring, Wagon, Road Wagon, the **BEST** Cart, Buggy, Carriage, Sulky or Phaeton. **BEST** Wind mill, Corn sheller of any size or kind, Plow, Disc Cultivator, Hay Sweep. **THE BEST** Stackers, Rake, Mower, Binder, **BEST** Steam or Horse Power Thresher, **BEST** Machinery of any sort. **THE BEST** Place is at warehouses of

**EMIL SNIGGS** Proprietor of the Elkhorn Valley Blacksmith and Wagon Shop.  
The best of Repair Work in Wood or Iron.  
Horse Shoeing a Specialty and Satisfaction Guaranteed.

**KILLED LABOR AND NEW TYPE ENABLES US TO PRODUCE ARTISTIC RESULTS**

**THE FRONTIER PRTG. CO.**

**SALE BILLS** } **THE BEST AT THE FRONTIER**