

EXPERT'S REPORT READ

Three Township Officers of Grattan Reported Short.

TO SETTLE THROUGH COMMITTEE

Transactions at Meeting Held to Receive Report of Handley Shortage. Another Meeting in Sept.

The adjourned annual meeting of Grattan township was held at the court house Saturday afternoon. The meeting was called to order by John Kelley, who stated that the object of the meeting was the hearing of the report of T. C. Cannon, the expert employee to check up the books of the township. Ed F. Gallagher was elected secretary of the meeting and read the report of Cannon. After the reading of the report, discussion was started as to how best to recover the defalcation of the township treasurer. O. F. Biglin, one of the bondsmen of Pat Handley, reported that when he learned of the shortage of Handley he went to Spencer and secured from Pat Handley \$700 and that J. F. Handley had decided to him (Biglin) 160 acres of land which he thought was worth \$20 per acre. Mr. Biglin stated that he had signed a note of \$100 with Pat Handley and out of the \$700 had paid the note of \$100 and had \$600 left and indicated that he would turn over the \$600 and the 160 acres of land in settlement of the shortage of Pat Handley. A motion was made to appoint a committee of five to act for the township in suits to recover the shortage. S. J. Weekes moved an amendment that the committee consist of D. A. Doyle, Dr. J. P. Gilligan, T. V. Golden, Frank Campbell and Peter Kelley. The amendment carried with but one dissenting vote. The committee were authorized to prosecute Handley both civilly and criminally. Pat Hughes sarcastically suggested that the word "criminally" be stricken out until the bank wreckers had been prosecuted by the officers whose duty it is to do so. The words of fire in the speech of Mr. Doyle furnished the pyroaestic display of the meeting.

He said that he blushed with shame at the disgrace and humiliation that had been brought upon this community by the culpability of the township officers. He said that Handley had been a tool for others who had been lying and deceiving the people for the past ten years, and he predicted that others would yet be shown to be more culpable than Handley. He was in favor of bringing Handley to the bar of justice and prosecuting him to the full extent. Mr. Doyle's remarks were greeted with applause and it was evident that he voiced the sentiment of a very large majority of those present.

A committee consisting of Mr. Coffee, S. J. Weekes and O. F. Biglin was appointed to confer with the township board of Shields township with reference to dividing and transferring the Center precinct bond fund to the general fund.

George Gaughenbaugh moved that \$350 be appropriated to build grade bridge on line south of Mr. Hershiser's. On motion action was deferred until the September meeting. On motion of E. H. Whelan the meeting adjourned until the first Saturday in September when the committee on settlement are to report.

Mr. Cannon's bill for expediting the books amounted to \$150.

Following is the summary of the report of Expert T. C. Cannon:

Summary of Report.
Sioux City, Iowa, May 25, 1905.—The Electors, Grattan Township, Holt County, Nebraska.—Gentlemen: As per the instructions given me by committee selected by you, of which Mr. John Coffey is chairman, I have made an examination of the books, accounts and vouchers of the township from January 1, 1897 to May 22, 1905, during the incumbency of the following treasurers:
J. C. Carney for the years 1897, 1898 and 1899.
P. J. Handley for the years 1900, 1901, 1902 and 1903.
J. F. Handley for 1904 and 1905, and herewith hand you statement comprising the following schedules:
Statement of receipts and disbursements for 1897, 1898 and 1899.
Statement of receipts and disbursements for 1900 to May 22, 1905.
Statement of general fund per books of P. J. Handley.
Statement of general fund per books of J. F. Handley.
Statement of shortages, P. J. Handley, treasurer.
Statement of shortages, J. F. Handley, treasurer.
Receipts from county treasurer: P. J. Handley and J. F. Handley.
Warrants paid by P. J. Handley and J. F. Handley.

Warrants used by P. J. Handley and thrown out on account of having been previously paid.
Warrants raised from original amount and used by P. J. Handley and J. F. Handley.
Warrants paid by J. C. Carney and used by P. J. Handley and J. F. Handley.
Outstanding warrants with interest figured to June 30, 1905.
From a perusal of the above statements you will observe that the financial condition of the township is as follows:

Outstanding warrants and interest to June 30, 1905	\$6,531.15
Cash on hand by books of J. F. Handley	\$ 80.64
Shortage due from J. C. Carney, General Fund	3.30
Shortage due from J. C. Carney, Labor Fund	6.00
Shortage due from P. J. Handley	5,474.57
Shortage due from J. F. Handley	66.83
Total	\$5,652.49
Deficit	\$ 878.81

Against this will be the amount of taxes collected by County Treasurer since April 1, 1905.
There is also a judgment against the township held by J. L. Hershiser, amounting with interest to June 30, 1905, to \$1,009.70 and which will have to be paid by a judgment levy.
The amount of school money in the hands of J. F. Handley is \$42.99 as per statement herewith.
I have also verified all warrants issued with the bills and other vouchers and find that most of the bills for 1897, and some for 1898, are missing. Warrant No. 37 was issued to B. McGreevey on August 29, 1899, for the sum of \$50. I find no bill for this amount and neither is it mentioned in the proceedings of the town board, the stub for same has also been torn out of the stub book.
I find that the record of proceedings of the township prior to April, 1897, is missing and also that pages No. 29 and 30 have been torn out of the book now in use.
I also find that the pages 1, 11, 21, 31, 32, 33 and 40 to 60, inclusive, have been torn out of the Register of warrants and that the writing on pages 40 to 60 has been re-copied, all of said re-copying being in the same hand-writing.
I also find numerous changes in the cancellation stamps, erasures in the amount of interest paid, and in some cases raises of \$100 have been made and afterwards erased, and the following in the list of warrants paid will bear out the above:
Paid in year 1900: No. 230, 21.
Paid in year 1901: 44, 71, 15.
Paid in year 1902: 196, 36, 8, 53, 18, 5, 33, 169, 59.
Paid in year 1903: All of the warrants paid except 43, 44, 11, 58, 2, 4, 34, 37.
Paid in the year 1904: 181, 55, 41, 37, 1, 2, 3, 49, 10, 206, 195, 25, 70, 12, 202, 6, 15, 11, 31, 5, 56, 184, 213.
All the warrants marked paid in the Register of Warrants seem to be accounted for, with the exception of \$24 issued July 23, 1898 and registered No. 454 the same day, amount of same being \$97. Register page 70 gives the amount paid as being \$129.82, the interest being \$32.82, which would indicate that it was paid about May 23, 1903. If payment of this warrant can be proved, P. J. Handley would be entitled to a credit of \$129.82 on the shortage for 1903.
Most of the bills and cancelled warrants prior to 1897 appear to be missing and have evidently been destroyed. All the stub warrant books prior to No. 36 of 1899 are missing and have evidently been destroyed to prevent verification of the raised warrants which were all before that date with one exception.
The only ledger kept by the township is one that appears to have been written up very recently and only dates from January 1, 1900.
In view of the loss of books, parts of books, bills and vouchers, I trust you will consider this report to be as complete as is possible under the circumstances and will give you a fairly correct condition of the finances of the township up to May 22, 1905. Yours Respectfully, T. C. Cannon.

Wanted
Men and women in this and adjoining counties for home or traveling work, representing and advertising the Wholesale and Educational Departments of an old established Manufacturing House. Salary \$3.50 per day with expenses advanced. Rig furnished when necessary; position permanent. Address, Blew Brothers & Co., Dept. H., Chicago, Ill. 48-6

The local markets yesterday were: Stock steers, \$3.00; fat steers, \$4.00; Hog \$4.60; corn—shelled, 37c; ear, 36c; oats, 22c; wheat, 87c; rye, 58c; potatoes, 25c@30c; eggs, 10c; but 11c.

FOR RENT—Six room cottage in good condition. 52-1f Belle Ryan.

M. DOWLING, President JAS. F. O'DONNELL, Cashier

CAPITAL & SURPLUS... \$55,000.00

O'NEILL NAT'L BANK

5 Per Cent Paid on Time Certificates of Deposit

This Bank carries no indebtedness of Officers or Stockholders

LOCAL MATTERS.
For farm loans see Lyman Waterman, O'Neill. 45-1f
George Krotter of Stuart were in town Sunday.
Supervisor Keyes was up from Inman yesterday.
John Melvin pulled up from Page to spend the 4th.
W. S. Jackson of Valentine was an O'Neill visitor Monday.
L. W. Latta of Tekamah, Neb., had business in the city Monday.
To Lease or for Sale—Five room house. Enquire George Weingartner. 2-1f
Mr. and Mrs. R. Bitney and M. R. Sullivan of Atkinson were in the city Sunday.
John McNichols of Atkinson celebrated in O'Neill, remaining over yesterday.
\$2,000 given for kodak pictures. Ask for catalogue.—W. M. Lockard, O'Neill, Neb. 52-3
The sheriff went to Lincoln Friday last with Mrs. Body of Atkinson who was placed in the asylum.
A steer strayed at my place three miles south and one mile west of Scottville. Albert Eppenbaugh.
T. T. Waid, who recently returned from the south, has bought a farm five miles north of O'Neill and will remain in the land of plenty of rain henceforth.
Pat Biglin started this morning for Middlebranch and Venus with a four horse team hitched to the Standard Oil wagon. Maylon Price accompanied him.
"The Lord Reigneth" is the special piece by the Presbyterian choir for next Sunday evening. The pastor will speak on "Following Jesus in the Distance."
O'Neill oratorical talent was somewhat in demand for the 4th. Judge Kinkaid spoke at Spencer, E. H. Whelan at Ewing and M. F. Harrington at Elgin.
William Lawless, son of Mr. and Mrs. John Lawless who reside just east of town, died at the state hospital at Hastings, the remains being shipped here and buried Tuesday.
September 14 is the date of the republican state convention, the apportionment providing for 1201 delegates, one delegate at large for each county and one for each 125 votes or a major fraction thereof cast for H. H. Wilson, the head of the republican electoral ticket in 1904. The apportionment for Holt county is fifteen delegates.
Gene McBride is winning some merited notoriety as a cartoonist. His artistic work has been admired much here at home, where his services are continually in demand. He has submitted several pictures in a cartoon contest conducted by the Omaha World-Herald and his pictures have been published as ranking among the best.
Marriages are falling off in Holt county to an extent that it is incumbent on the county judge to offer a frame with each marriage certificate to induce the bashful young man to enter matrimony. But six licenses were issued during the month of June, and two of these were obtained by grooms who came here from other states to secure beautiful and accomplished brides.
The regular monthly meeting of the city council was held Monday evening. The reports of the city treasurer, marshal and street commissioner, and weigh master were received and placed on record. Bills for salaries of city employees, one or two items of merchandise, a bill for lumber bought by the administration last year, the regular gasoline account and a bill for the publication of the notice of estimate of expenses were allowed, all claims amounting to \$161.20. An adjourned meeting of the council will be held this evening for the adoption of some important ordinances.

POP BOSSES TAKE HAND
Midnight Maneuvering to Perpetrate Last Grand Hold-Up.
DELINQUENT TAX LIST CASE
County Attorney and County Treasurer Conive to Override Authority and Purpose of Supervisors.
"Upon motion the printing of the scavenger delinquent tax list was awarded to the O'Neill Frontier."
The above order was made and adopted by the board of supervisors of Holt county on April 21, 1905.
The county treasurer caused to be filed in the office of the clerk of the district court of Holt county, between the hours of 9 and 10 o'clock p. m. on June 30, 1905, the petition of Holt county vs. the various land owners and tracts of land upon which taxes were delinquent for more than three years. This was the notice which the county board designated The Frontier as the newspaper in which the county treasurer should have the same published. At about 2 o'clock a. m. on June 30, 1905, the deputy county treasurer, upon the order—as he testified on the witness stand—of the county attorney, delivered the copy to George A. Miles, editor of the Holt County Independent. Prior to this time the deputy county treasurer informed the editor of The Frontier that he would deliver part of the copy for this notice to The Frontier on or about June 26, 1905.
Upon learning that the treasurer had designated the Independent as the paper to publish the notice and that he had delivered the copy to him at the unusual hour of 2 o'clock in the morning, we went to the court-house and ascertained at the office of the clerk of the district court that the notice was not yet filed, nor was it filed until between 9 and 10 o'clock that night, the clerk's office being kept open till an unusual hour on this particular night. On July 1, the county treasurer was served with a notice that at 10 a. m. on July 3, 1905, the editor of The Frontier would apply to the district court of Holt county, Nebraska, for a pre-emptory writ of mandamus to compel the said treasurer to comply with the order of the county board and deliver copy for said notice to him. Court did not convene until 3:45 on July 3, Judge J. J. Harrington, presiding, and Attorney R. R. Dickson appearing for the editor of The Frontier called up the case, the petition in same having been filed about 9:50 a. m. of said day. The county attorney, appearing for the treasurer, asked time in which to prepare an answer and he was given until 9 o'clock a. m. on July 5, in which to file same, shortly thereafter court adjourned until 10 o'clock a. m., July 5.
On July 5, the case was called and after a few motions had been filed time was given attorneys to prepare petitions, court adjourning until 2 o'clock p. m.
Upon the convening of court the side of the editor, D. H. Cronin, was presented by Attorney Dickson and the records of the county board showing the designation of The Frontier as the paper for the publication of said notice was introduced in evidence as was also the evidence of the editor of The Frontier that he was ready and willing to publish said notice and could do so within the time required by law, ten days from the date of said petition. The county treasurer, being called, testified that he had designated the Holt County Independent as the paper for publishing the said notice upon the advice of the county attorney whom he consulted in his official capacity as county treasurer. He questioned the legality of the designation of the county board and was informed by the county attorney that it was not legal. He could not tell much about the list, it having been in charge of R. E. Gallagher, his

deputy, who turned same over to the Independent.
R. E. Gallagher, deputy treasurer, testified as to preparing the copy and turning same over to the editor of the Independent. When the county attorney asked him who ordered him to deliver same to the Independent, the witness seemed surprised and replied, "Why, you did." He testified as to the number of cases and the time required to prepare copy. On cross examination he stated that the treasurer had never instructed him to turn copy over to the Independent, but that it was done by the county attorney. He also admitted having told the editor of The Frontier that he would deliver some copy to him before July 1, some copy of the same notice that he delivered to the editor of the Independent at the early hour of 2 o'clock a. m.
Attorney Dickson in arguing the case to the court contended that the designation made by the county board was a legal one and that prior to June 30, the county treasurer intended giving said notice to The Frontier as instructed by the county board, according to the evidence of the deputy treasurer, until the county attorney thought he discovered a loop hole through which the county treasurer might evade performing the duty required of him by the supervisors. He contended that the law is commonly known as the scavenger law and is so called by the county treasurer and other officials of the county. He also cited the fact that it was the third or fourth case he had brought against the county treasurer to compel him to perform his duty according to law.
The county attorney in replying alleged there was no designation by the county board, no legal designation, he said, and therefore the treasurer exercised the right conferred upon him by law and designated the paper. One of the points which his great (?) brain tried to bring prominently before the court, and upon which he apparently relied to have the writ denied, was the fact that the treasurer could not now prepare a notice in time for The Frontier to have it printed before July 11 or within the ten days required by law. But he overlooked the fact that it was his wilful disregard of the order of the county board that prevented him from delivering the copy.
The court held that an honest construction of the resolution of the board by one person would mean that the printing of the notice was awarded to The Frontier; or that an honest construction of the resolution by another person would mean that they did not intend to have the notice published therein. In other words, the resolution could be construed either for or against The Frontier. The court also found from the evidence that it would be impossible to prepare another copy of the notice in time to have The Frontier print same in the time required by law, as the original copy furnished the Independent was outside of the state, therefore the writ was denied and the case dismissed.
A motion for a new trial will be filed and if denied the case will be taken to the supreme court.

Minor Mention
Henry Howard was a Page visitor last week.
Lyman Waterman had business at Ewing yesterday.
The two baseball teams which played a fast and interesting game here the 4th will play again Saturday on the home grounds.
O. F. Biglin went to Inman today to take charge of the remains of Mrs. John Autin, who died at Norfolk and will be buried today at Inman.
The prospects for corn throughout county are not the most flattering. Some spots have been hailed out, while the whole country has suffered from almost incessant rain.
The officials at the county treasurer's office say the new law relative to the collection of taxes is having the effect to bring in thousands of dollars of back taxes, some paying taxes who never before thought of doing so.
John McCafferty begins to look like himself again. Some weeks ago submitted to a tonsorial operation that removed a luxuriant growth of whiskers of twenty years standing with the result that the oldest inhabitant would scarcely know him. The familiar beard covers J. J.'s classic features again and he is in no further danger of being mistaken for a twentieth century politician.

BIG CROWD THE FOURTH
Independence Day Celebration Not Up to Expectations.
BALL GAME PRINCIPAL FEATURE
Rain and Hail Toward Evening Starts Crowd for Shelter.—Address by Omaha Man.
The celebration in O'Neill was not all that was expected by the great crowds which came to see something from every direction. To begin with, the desperate weather had rendered the streets and roads in bad condition and no one knew when it would begin raining again. However, the streets and race track were not in such condition but what the greater portion of the program of sports could have been pulled off.
The absence of the main attractions was a great disappointment to many and sets the town off in rather a bad light when it was not the town's fault, as liberal contributions had been made for the celebration. The absence of a leader, some one to take charge and carry out the program, was a mistake that should not occur again. The biggest crowd that has been in O'Neill for many a day was here the 4th but a good many feel that they did not get their money's worth.
The program began late in the day by an able and timely address by Paul Martin of Omaha, a recent graduate of Yale. Mr. Martin is an able speaker, a man of letters and a deep thinker. He dealt with subjects of vital importance to all and expressed himself in strong terms against the public and private corruptions that are everywhere coming to light.
A ball game drew an immense crowd to the fair grounds in the afternoon where it was expected also that there would be horse races. A violent downpour of rain and hail after the ball game prevented the races from coming off and also prevented the baloon ascension just as the great bag was being filled for the aerial flight. In fact the storm precluded any further possibility of sports and the crowd made the best of it by departing for their homes or joining in the crash and tumult on the streets.

Baseball Score
The following is the score of the game the 4th between the Peelters and the local team:
Peelters 0 0 0 0 0 4 0 0 — 4
O'Neill 0 0 0 0 0 0 0 0 — 8
Batteries—O'Neill, Boyle and Magirl; Peelters, C. Richter and F. Richter. Umpire, Jack Thomas.

An exchange rises to remark: "Once I was young, but now I am old, and I have never seen a girl that was unfaithful to her mother that ever came to be worth a one-eyed button to her husband. It is the law of God; it isn't exactly in the Bible, but it is written large and awful in the miserable lives of many unfit homes. I'm speaking for the boys this time. If one of you chaps comes across a girl that, with a face full of roses, says to you as she comes to the door, 'I can't go for thirty minutes, for the dishes are not washed yet,' you wait for that girl. You sit right down and wait for her because some other fellow may come along and carry her off, and then there you lose an angel. That girl and stick to her heels, for she is a wooly dog."

The Ma...
South Omaha...
Market Letter F...
Co.—We had...
Monday at a...
advance of...
many peopl...
"Glorious...
cattle, an...
run at all...
Monday...
better ma...
We qu...

Lyman Waterman

NOTARY PUBLIC

Mortgages, Deeds, and Contracts Carefully Drawn