

AS TO TREASURER'S FEES

Communication From State Examiners Relative to the Same.

CRONIN OVERDREW FEE ACCOUNT

Law Is Plain As to What Constitutes Fees of County Treasurers' Offices. Opinions by Attorney General.

With the report of the state examiners on the county treasurer's office during the last term of D. J. Cronin is a communication to the county board relative to fees overdrawn by the former treasurer. The report was filed several weeks ago, but none of the documents accompanying it have before been made public.

The examiners' communication to the board is supplemented by some opinions by the attorney general. Both are given in full herewith:

Examiners' Statement. Lincoln, Neb., June 4, 1906.—To the Honorable Board of County Commissioners of Holt County.—Gentlemen: We respectfully submit the following report of our examination of the books and accounts of D. J. Cronin, county treasurer of Holt county, for the term commencing June 1, 1904, and ending January 3, 1906. Also the opinion of the attorney general on the particular question referred to as follows:

The treasurer has charged in, as fees of his office, what is known as docket fees, the sum of \$3,451.50, which should be deducted from fees of office. He has also charged \$956 docket fees and \$271 tax sale fees as fees of office on tax sales sold to county and no receipts written for same, and has applied to the county commissioners for a warrant for the amount, which is contrary to the opinion of the attorney general filed herewith.

From the fees of 1905 there should be deducted docket fees \$2,441.50, tax sale fees of \$1,227 and fees of \$8 for which warrant was drawn the year previous, making a total of \$4,686.50, and leaving \$2,330.50 of fees and \$4,170.02 of commissions, a total of \$5,500.02 for the year 1905.

The amount taken was \$5,760.10, leaving fees overdrawn, \$250.58.

There were also four warrants drawn in favor of four of the employees of the office "for work over time in county treasurer's office from July 1, 1905, to March 8, 1906, same being work done on scavenger tax list and sale," at \$200 each. Section 42, chapter 28, compiled statutes of 1905, says: "But in no instance shall such officer receive more than the fees by them respectively and actually collected." And as this work, as we understand, was to apply to the year 1905 it would also be in excess.

Respectfully submitted, E. J. Robinson, John W. Tulleys,

State Examiners of County Treasurers' Accounts.

Opinions By Attorney General.

Lincoln, May 12, 1906.—Hon. E. M. Searle, Jr., auditor of public accounts.—Dear Sir: We have your favor submitting the following propositions and requesting opinions thereon:

1. Shall what is known in the scavenger law as a docket fee be accounted for as county treasurer's fees and taken into account as fees of the office?

Section 11 of the scavenger law of 1903 provides that after the filing of petition and at any time prior to the entry of decree the owner or any person interested in the land sold may pay the county treasurer the amount of all taxes and assessments delinquent against the property, as shown

by the petition, with interest to the date of payment, together with a docket fee of fifty cents on each parcel of land or lot. The section further provides that the decree, if one is entered, shall be for the full amount of taxes and assessments with interest to the first day of October of the current year, "together with a docket fee of one dollar for each description." Subdivision 3, section 12, of the same act provides:

"The county treasurer shall receive the sum of fifty cents for each certificate of tax sale issued by him, also twenty-five cents for each redemption certificate and one dollar for each tax deed issued by him, and no other fee for performing the duties required of him under this act."

These appear to be the only provisions in the scavenger law relative to a docket fee or fees of the office of county treasurer for any service performed under said act. There appear, therefore, to be little if any room for construction. The foregoing is an express limitation upon the fees of the treasurer under the act. A docket fee is not one of his office fees.

2. When the county buys property at scavenger or other sales and no tax receipts are written for the same, has the treasurer a right to account for the docket fees and tax sale fees and require the county to pay the same by warrant?

It is our opinion that the treasurer must account for any docket fee and tax sale fees which he is authorized to collect and does collect under the scavenger or other law, but that only such fees as are allowed by statute as compensation to the treasurer for his official services and to his authorized deputies, to the limit fixed by law, may be applied by him for that purpose, and that such fees for services performed by the treasurer but not actually paid or collected by him constitute no claim in favor of the treasurer and against the county which the county board is authorized to pay by warrant on the funds of the county.

3. Is there a limit to the number of assistants which may be employed at a salary of seven hundred dollars each in a two thousand dollar office, providing the fees of the office are sufficient to pay the same?

It is our opinion that under the provisions of section 42, chapter 28, Compiled Statutes 1905, the only limit to the number of assistants a county treasurer may have is such as may be fixed by the county board and the ability of the county treasurer to pay the same from the fees of his office—the county board having the right to prescribe the number of deputies or assistants, the time for which they shall be employed, and the compensation they shall receive within the limit of the statute.

Very Respectfully, Norris Brown, Attorney General. By W. F. Thompson, Deputy.

Advertised Letters.

The following letters remain uncalled for in the O'Neill postoffice for the week ending Aug. 11, 1906:

Wm. Frei, Mrs. A. D. Brown, Mrs. Jessie Stevens.

In calling for the above please say "advertised." If not called for in two weeks will be sent to dead letter office D. H. Cronin, Postmaster.

Half Rates to State Fair, Lincoln, Nebraska.

Via the North-Western Line. Excursion tickets will be sold Sept. 3 and 7, limited to return until Sept. 8, inclusive, at one fare for round trip, plus fifty cents for admission ticket to Fair Grounds. Apply to agents Chicago & North-Western R'y.

TWO CALLED TO REST.

Miss Mann Passed Away at an Early Hour This Morning.

Kate Mann died at her home in this city at about three o'clock Thursday morning, after a lingering illness of cancer of the stomach.

Miss Mann was one of the foremost business women of this section of Nebraska for many years. She had been identified with the Mann & Co. mercantile interest at O'Neill, Spencer and Atkinson, being in active management of the store here up until recently.

She was at one time a teacher in the O'Neill public schools, leaving teaching to enter the mercantile business.

She was a woman of more than ordinary ability and her taking away is a loss that will be felt by the whole community.

Elizabeth L., wife of E. F. Bowen, died at her home in this city at 2 o'clock p. m. on Wednesday, after an illness of a little over a month of congestion of the lungs. The funeral was held Thursday afternoon. The deceased was the mother of Frank Bowen of the Racket Store and Bert Bowen lately in the livery business here.

Old Soldiers to Get Credit.

Congressman Kinkaid has received a letter written by Acting Commissioner Pollock, of the general land office, at Washington, to the effect that soldiers of the civil war, entrymen under the one section Nebraska homestead act, known as the Kinkaid act, when making their proofs will be credited for the time of their army service, not exceeding four years time. Some doubt had arisen as to whether credit would be so given, and Congressman Kinkaid wrote the commissioner for an official assurance, receiving the reply that such credit will be given.

By another letter of the acting commissioner's, in reply to a letter written by Congressman Kinkaid, at the request of a number of homesteaders, the latter is informed that entrymen under the same act, in making compliance with the improvement clause thereof, which requires that improvements equal to \$1.25 per acre be made, will be allowed for sod houses, the planting and cultivation of forest trees, the cultivation of tame grasses, and for wire fences, and other fences, as permanent improvements.

Sale of Public Lands.

An Act to amend an Act entitled "An Act to amend section 2455 of the United States," approved February 26, 1895.

That the Act of February 26, 1895, entitled "An Act to amend section twenty-four hundred and fifty-five of the Revised Statutes of the United States," be, and the same is hereby, amended so as to read as follows:

"It shall be lawful for the Commissioner of the General Land Office to order into market and sell, at public auction at the Land Office of the district in which the land is situated, for not less than one dollar and twenty-five cents per acre, any isolated or disconnected tract or parcel of the public domain not exceeding one quarter section which, in his judgment, it would be proper to expose for sale after at least thirty days' notice by the land officers of the district in which such lands may be situated: Provided, That this Act shall not defeat any vested right which has already attached upon any pending entry or location."

Approved, June 27, 1906. Under the foregoing amendment tracts, not to exceed 160 acres, may be sold at public sale regardless of how long same, or surrounding lands, have remained vacant.

Obituary.

Mary Kelley-Ragan was born at Calumet, Mich., on September 29, 1872, died at Creighton, Neb., July 30, 1906. In the year 1876 she came with her parents to Holt county, Nebraska, where she remained at home until 1894, when she went to Montana. In 1900 she was married to M. W. Ragan, who now resides in Nevada. Contracting an incurable disease, Mrs. Ragan returned to her parental home in March of this year to spend her last days among her immediate relatives, being with relatives at Creighton at the time of her death. The remains were brought to O'Neill and laid to rest in the Catholic cemetery. The deceased was a daughter of John J. and Mrs. Kelley, pioneers of this community and who are among the most substantial citizens residing in what is known as the Michigan settlement northeast of town.

To Our Patrons.

Beginning August 15, 1906 all meals and lodging 50 cents each. Meal tickets \$5. Meal tickets for Sunday dinners only will be punched two for one. Sunday dinners 50 cents. Special rates to our town people during the week. W. T. Evans, 8-4pd Proprietor Hotel Evans.

Spencer Advocate: J. H. Peeler of O'Neill is here for a while as agent for the Banker's Life Insurance company of Lincoln.

LOCAL MATTERS.

Furnished rooms to rent.—Mrs. Cokendall 6-4

S. J. Weekes was a Norfolk visitor Sunday.

J. M. Morgan was down from Atkinson Monday.

John Melvin was up from Page over night Monday.

For farm loans see Morgan Bros. Atkinson, Neb. 8-4

Mrs. Mose Campbell of Atkinson was in the city Monday.

Mrs. L. G. Gillespie is visiting relatives at Minneapolis.

Fred Swingley and Nels Tuller were here from Atkinson Monday.

Do you want a farm loan? See Morgan Bros. Atkinson, Neb.

16th to 30th of each month are Dr. Corbett's O'Neill dates. 44-1f

Organs ranging in prices from \$20 to \$150. Smith's Temple of Music.

Twenty per cent discount on everything in stock at Cole's jewelry store.

Taken up-at my place 4 miles northeast of O'Neill, one red two year old steer. D. W. Sullivan. 4-5

M. F. Harrington and two sons arrived home yesterday from Washington.

Mrs. Ned Gilmour of Ewing is visiting at the home of E. S. and Mrs. Gilmour.

Call and get a sack of the best flour in this town, highest patent \$1. See Con Keys.

Mrs. Ope Chambers is over from Herrick, S. D. on a visit at the home of her parents.

Great cut in jewelry prices. Reduction sale now on at Cole's jewelry store. 7-2

Mrs. Price of Atkinson is spending the week with her daughter, Mrs. Deveson, and son, M. D. Price.

Lee Henry and wife, who have been visiting Mr. Henry's relatives near here, went to Atkinson Monday.

Your opportunity to buy jewelry, watches, clocks, silver and aluminum ware, 20 per cent off at F. B. Coles. 7-2

Mrs. F. C. Gatz and daughter, Mrs. Cliff, departed this morning for a two week's visit with relatives and friends at Columbus.

Eleven hundred copies of McKinley Edition 10 cent music and popular music at half price. At Smith's Temple music.

Sam Beaver, Benjamin Sanders, R. E. Bowden and H. A. Knapp are in attendance at the Grand Army encampment at Minneapolis.

The Nye Schneider Fowler Co. at Emmet are now carrying a complete stock of lumber, hardware, coal, paints and oil.—L. E. Haag, Manager. 4-1f

Miss Gertrude Woodruff is over from Sioux City spending the week at the home of her parents. Miss Woodruff is stenographer for the New York Life at Sioux City.

"To strive in a good cause is commendable." Our young people have been striving for the mastery in preparation for Medal contest. Come out and hear them.

Mr. and Mrs. J. A. VanKirk, living two miles northeast of the city, were called to Plainview last Monday morning by a telegram announcing the sudden death of Mrs. VanKirk's mother.

John Leonard of Portsmouth, Ia., an uncle of T. V. and J. A. Golden, arrived in the city yesterday for a few days' visit. He is enroute to Hot Springs, S. D.

Mrs. D. V. Wheelock, state president of the W. C. T. U., will speak Sunday morning in the Methodist church, also in Golden's hall Sunday afternoon at 3:30. All cordial invitation is extended to all.

Mr. and Mrs. J. V. Spedding of Woodstock, Ont., and Mr. and Mrs. William Elvidge of Brantford, Ont., are in the city on a visit to Mr. Spedding's and Mrs. Elvidge's mother, Mrs. E. P. Hicks. They expect to remain about three weeks.

Do not miss the Medal contest. The young people, three of them from Atkinson and three from our own town, have been under competent teachers for the last month. Come and encourage our young people in what which elevates. Admission 25 cents.

Word was received yesterday of the death at Denver, Colo., of Mrs. Thomas Carlon. Mr. and Mrs. Carlon were long residents of O'Neill. The friends of the bereaved husband here extend their sincere sympathy. The remains of Mrs. Carlon will be buried at Denver. She was a daughter of Mr. and Mrs. Sparks, who are among our earliest settlers along the Elkhorn river. Mr. Sparks is in ill health and neither he nor Mrs. Sparks could go to their daughter's funeral.

(Local items continued page 4)

MYERS-SNYDER

Lincoln Man Takes One of O'Neill's Fair Daughters.

Married, at the residence of the bride's parents, Mr. and Mrs. O. O. Snyder, in O'Neill on Wednesday evening, August 15, 1906, Arthur I. Myers and Miss Bessie Fay Snyder.

About one hundred guests assembled at the beautiful home of Mr. and Mrs. O. O. Snyder last Wednesday evening, to witness the marriage of their eldest daughter, Bessie Fay, to Arthur I. Myers.

At 8:45 Miss Winona Younkin sang "O Promise Me" in a manner that was very pleasing to the assembled guests. At 9 o'clock, Miss Marie Richards, of Lincoln, an old school mate of the bride, took her position at the piano and begin the Lohengrin Bridal Chorus. In a few moments the groom came into the room accompanied by his brother, Mr. Herbert Myers. They took their places in the center of the bay window in the drawing room which was beautifully decorated for the occasion. They were soon joined by the bride accompanied by her father and sister, Miss Mabel, as bridesmaid. The beautiful and impressive ring service was used, the ceremony being performed by Rev. G. F. Mead.

At the conclusion of the ceremony hearty congratulations were extended to the happy twain, so recently made one, shortly after which a very dainty three course buffet luncheon was served.

The beautiful display of cut glass, china, silver ware, linen and art pictures given to the bridal pair gave one a glimpse of the esteem and love in which the happy young couple were held by their relatives and friends and in the years to come will be happy souvenirs of the friends of their youth.

The groom is a native Nebraskan, Custer county being the place of his birth. He is a graduate of the Nebraska State University and it was while a student there he met the young lady who is now his wife. After his graduation he went to Harvard where he spent two years as student in that noted college. But he is in love with the land of his nativity and is now a resident of Lincoln. He is a young man of rugged character and sterling integrity and his friends are only limited by his acquaintance.

The bride is the eldest daughter of Mr. and Mrs. O. O. Snyder, and has grown to womanhood in O'Neill. She was one of the most popular young ladies in the circles of society in which she moved. Her sweet, amiable disposition and lady-like manners endeared her to acquaintances and every resident of O'Neill congratulates Mr. Meyers on the bride he has won and will join The Frontier in wishing him and his charming bride many, many years of conjugal bliss and happiness and hope their pathway through life will be strewn with fragrant, thornless roses.

Miss Bessie was a charming bride, being attired in a beautiful costume of white chiffon, and carrying a bouquet of white asters. The groom was attired in the conventional dress suit of black.

After the ceremony Smith's Orchestra entertained the guests with some pleasing and appropriate musical selections.

The happy young couple left on the Northwestern at 3 o'clock this morning for a wedding tour through Colorado and Utah. They were accompanied to the train by about thirty of the friends of the bride who were very liberal in showering them with well wishes, rice and old shoes and in decorating their baggage with the appropriate emblems of the bridal couple. After October 15 they will be at home in Lincoln, Neb., where the litch-string will always hang out for their many friends and acquaintances of this city.

The out of town guests present were: Mrs. H. Snyder, Mrs. Will Gilmour, and Durelle Gilmour, mother, sister and nephew of Mr. Snyder, of Sioux City, Iowa, Mrs. Chas. Warner, and R. E. Saberson, of Allen, Neb., sister and nephew of Mr. Snyder, Herbert Myers, Broken Bow, Neb., brother of the groom and Miss Marie Richards, of Lincoln, Neb., an old school mate of the bride.

VALUATIONS IN TANGLE

Assessor Cooper Returns Wrong Figures to State Board.

ERROR INCREASES STATE TAX

Returns Show \$160,000 More Real Estate Than We Have, Making \$2,100 Too Much State Tax.

County Assessor Cooper seems to be up against a serious proposition with the assessment. He went to Lincoln Tuesday to endeavor to have an error rectified by the state board of equalization which is likely to cost the county about \$2,100.

In making his returns to the state board the assessor reported the valuation of real estate about \$160,000 in excess of property we have to show for it. This is going to make a difference in the state tax of Holt county this year of \$2,100 which, if the valuation stands as returned by the assessor, will be charged up to the county with no means of raising the taxes to pay it.

How the assessor made the error is not clear to the force in the county clerk's office, who are at a loss to know how to proceed with the tax list as matters now stand.

Mr. Cooper, they say, has given no satisfactory explanation of the tangle into which the valuations have been thrown. Clerk Simar says the assessor informed him previous to making his returns to the state board that he intended to return the figures as he made them to the state board of equalization last year. These figures were raised 10 per cent by the state board in 1905, and the clerk says he advised the assessor to return the figures as raised by the state board but that Mr. Cooper was insistent on returning his own figures before the increase, which were last year \$1,474,732. We have not talked with Mr. Cooper personally, but understand he has stated that Sam Howard, deputy assessor for O'Neill, made up the returns. W. E. Conklin, who discovered the error in the footings of the returns, tells us that he has added the totals of all precincts and finds that Mr. Cooper gave the state board the 1904 valuation as returned by the township assessors with the additional lands to date that have become taxable by homesteaders making final proof. Thirty-nine quarters were thus added. The real estate valuation in 1904 as returned by the local assessors footed up \$1,783,239, and this amount was reduced by the county board 15 per cent. Assessor Cooper returned these original 1904 figures instead of the valuation of 1905. The actual assessed valuation of the real estate of the county for 1906 is \$1,622,205, or \$161,034 less than returned by the county assessor and approved by the state board. The total assessed valuation of all property is \$3,150,386.83 as approved by the state board.

How Assessor Cooper will get the error rectified is not clear and it is the opinion of those at the clerk's office that the valuation will have to stand as made.

Cyril M. Erychleb and Miss Fannie Pribel were united in marriage at the Catholic church here Monday. The groom is familiar to most O'Neill citizens, as he was for many years the manager of the grocery department in the Mann store here. A few years ago Mr. Erychleb went to Spencer and engaged in the mercantile business. Recently he left Spencer and is now in the similar business at Atkinson. The bride is a daughter of Frank and Mrs. Pribel, who reside south of town. The couple departed on Tuesday for their honeymoon and we understand will visit Yellowstone park and other points in the west.

Wanted—Good second cook at the Atlantic Hotel, wages \$4 per week. Address, Atlantic Hotel, Neligh, Neb.

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

The Bazelman Lumber Co.

are ready for business again at their former location on Fourth street. We have a large stock of lumber just put in, and, as before, will figure you lumber bills down a little lower than others. Don't build anything this fall until you have figured with us.

Bazelman Lmb. Co. O'NEILL, NEBRASKA