

FUSION TREASURER LEAVES DEBT OF \$33,390 AGAINST COUNTY

Unallowed claims against Holt county when D. J. Cronin's term expired,	\$21,480.91
Overdraft on Road Fund when D. J. Cronin's term expired	275.34
Corrigan warrants drawn on 1904 levy, which Cronin should have paid	11,633.99
Total indebtedness against Holt county when the treasurer's office was turned over to R. E. Chittick	\$33,390.24
Cash turned over to Chittick: General fund \$9,527.50; bridge \$626.24 ---	\$10,153.74
Actual indebtedness of Holt county which Cronin could not pay because he did not have the money in the treasury with which to pay it	\$23,236.50

The foregoing figures, taken from the claim register in the county clerk's office and D. J. Cronin's last annual statement, emphatically disprove the claim that the fusionists turned the treasurer's office over to republicans with the county free from debt. This figures are absolutely correct and are taken direct from the county records. Cronin's annual statement for January 7, 1906, shows that he turned over to R. E. Chittick \$10,153.74 cash in the general and bridge funds and no more. There were warrants outstanding to the amount of \$11,633.99 drawn against the 1904 levy and held by P. C. Corrigan. These warrants were drawn a year before Dan Cronin went out of office. Dan "scraped the sides and bottom of the treasury" to get money enough to pay Corrigan but he couldn't make it; he only had \$10,153.74 and if he paid Corrigan \$11,633.99 he would be overdrawing the fund \$1,480.25. He did not want to go out of office with the accounts overdrawn, so by some unknown arrangement these Corrigan warrants were not presented for collection until Chittick became treasurer. In addition to these unpaid warrants that Cronin could not pay because he did not have money enough, there were unpaid claims against the county to the amount of \$21,480.91, besides an overdraft in the road fund of \$275.34, when Cronin's term expired; so that the fusion treasurer turned over to the republican treasurer a debt of \$33,390.24, with only \$10,153.74 in money with which to pay it. The debt has all been paid. The Corrigan warrants that were issued a year before Cronin went out of office have all been paid off, the road fund overdraft paid and the unpaid claims left by Cronin. There have been filed the last year and on file now less claims than the county owed when Cronin went out of office and there is money enough in the 1907 levies to pay all of these and have \$10,000 left, besides what is to be paid on back levies yet.

WARRANTS IN TRUST.

In view of the fact that the fusion leaders at O'Neill took it upon themselves, just as soon as they lost their grip on the county treasury, to harass by suits in court and slander through the columns of their official organ, the republican officials at the very outset of their administration two years ago, it may be of interest to the tax payers of this county to learn some of the details of the county treasurer's office as they existed under the fusion regime set before them.

The matter of the treasurer's use of money received at his office not properly county money, that is, money belonging to school districts, townships, villages and cities, or so called trust funds, formed the basis of an attack on Chittick and Harnish through the columns of the Slander Mill at O'Neill, as well as a suit in district court and the circulation of a threatening letter. It was contended by this bunch of character assassins that if Chittick or Harnish had more than \$4,500 of so called trust funds invested in county general fund or bridge fund warrants, it was an unlawful use of the same. There has never been over \$4,438.93 thus invested during the year and ten months of republican control of the treasurer's office. Reference to the somewhat incomplete records of a few of the fusion treasurers, discloses that they almost continually unlawfully employed many thousands of dollars belonging to township, school, village and city treasurers. The fusion incumbent took with him, on retiring from the office, the "personal effects" and some difficulty is experienced in tracing out all the details of the transactions in taking up county warrants with the trust funds, but enough is attainable from the voucher record and annual and semi-annual statements to get a reasonably clear idea of what was going on.

Beginning one week before the expiration of Dan Cronin's term, December 23, 1905, there were entered on the voucher record, warrants in trust drawn on the 1905 levy as follows:

General Fund	\$19,244.14
Bridge Fund	9,481.91
Total	\$28,726.05

Reference to the county clerk's warrant record shows that in August, 1905, warrants were drawn on the 1905 levy in the following amounts:

General fund	\$23,896.64
Bridge fund	10,595.63
Total	\$34,492.27

Now let us see how much money Mr. Cronin had to pay these warrants and how he handled them. His semi-annual statement for June 30, 1905, when analyzed, shows that he did not have a cent in either fund and was in fact overdrawn \$424.33. On the face of it the statement shows a balance in the general fund of \$18,418.65 and in the bridge fund of \$7,526.44, a total of \$25,945.09. The statement also shows that he was carrying warrants in trust to the amount of \$15,369.42. Deducting these warrants in trust from his cash balances, which properly should be done as he should have taken them up leaves a balance of \$10,575.67, but the amount he would have had in those two funds had he taken up the \$15,369.42 warrants in trust. Moreover, there were outstanding warrants drawn previous to the 1905 levy amounting to \$11,000 and held by P. C. Corrigan. By some very odd arrangement these warrants were not presented for payment. They should have been paid before that June, 1905, statement was issued. Had they been paid and the warrants in trust paid how about Mr. Cronin's balances? After having paid off the warrants in trust, which should have been done, there would have been a balance of \$10,575.67, but there were the Corrigan warrants of \$11,000 not yet paid, which would consume the \$10,575.67 and \$424.33 besides. So that instead of the statement showing a balance of \$25,945.09, it should have shown an overdraft of \$424.33.

But how did Mr. Cronin handle these \$34,492.27 general and bridge fund warrants drawn against the 1905 levy in August, 1905? We have seen by the foregoing that there were warrants already drawn when his June statement was issued to more than consume his balances in the general and bridge funds. How then could he take up over \$34,000 more warrants only a little

more than a month later? There was nothing left of the 1904 levy to draw from, as that levy was exhausted on February 25, 1905, and warrants drawn subsequent to that date were issued against the 1905 levy which was not collectible until November 1. It is plain and simple to all that if he paid them at all he would have to use school, township and village money. Remember, now, that on June 30, 1905, he already had trust warrants to the amount of \$15,369.42. In August warrants were drawn to the amount of \$34,492.27 which added to the trust warrants held by Cronin on June 30, makes \$49,862.74. Add to this the Corrigan warrants for \$11,000 that were drawn previous to any warrants being issued against the 1905 levy and we have \$60,862.74 in warrants to be paid with \$25,945.09 and what money was received to apply to these two funds during July. Now, how was it paid? The Corrigan warrants were held back and not presented for collection until after Mr. Cronin went out of office. Mr. Cronin disposed of \$11,000 of the \$60,862.74 that way. On September 23 the check register shows that \$15,427.12 of the township and school money had been used to take up county general fund and bridge fund warrants. On December 23 the voucher record shows that \$28,726.05 of this township and school money had been used for the same purpose. This shows that during the year 1905 Cronin had used \$43,153.17 of the money belonging to local treasurers throughout the county to pay general and bridge fund warrants, something he was prohibited by law from doing and the very thing the present treasurer was enjoined from doing.

The question arises as to why those \$11,000 in warrants held by P. C. Corrigan, were not presented for payment until after Cronin went out of office. Were they presented by Corrigan and paid soon after being issued and then sold to him again by the treasurer at a discount sufficient to pay the holder a liberal rate of interest for taking them? Did Cronin find on December 23, 1905, one week before the expiration of his term, that he had more trust warrants on hand than he could carry and did he sell these Corrigan warrants to enable him to clean up the trust warrants and reimburse the townships and school districts before the expiration of his term, January 7, 1906? A little further investigation of the trust warrants held at various times by the last fusion treasurer is interesting. The following list, compiled from Mr. Cronin's published statements, shows the extent to which he used township, school, village and sinking fund moneys to carry county, general and bridge fund warrants:

June 30, 1902	\$12,189.55
January 7, 1903	16,370.79
June 30, 1903	8,545.38
June 30, 1904	16,370.79
January 6, 1904	16,748.72
January 4, 1905	7,869.55

His statement for June 30, 1904, shows warrants registered and not paid for want of funds to the amount of \$10,628.45. The records disclose that it was the practice of all the fusion treasurers to use many thousands of dollars belonging to townships and school districts to pay county warrants. When the warrant was presented for collection it would be paid regardless of whether there was any money in the fund on which it was drawn or not. If the fund was exhausted on which the warrant was drawn it would be paid out of some other fund instead of being registered and marked "not paid for want of funds." The ridiculousness of the fusionists raising a cry against republicans continuing the same system is very marked. The republican officials, however, started out on a different system to handle the county finances in accordance with the statute and that policy has been strictly adhered to during the past two years. We believe the voters will approve that policy by electing the present republican officials.

There must be something besides the salary in an official job when thousands of dollars are spent to get it. The judicial campaign four years ago cost the fusionists \$7,000 in Holt and Boyd counties, according to the statements of one of Harrington's campaign managers.

INDIVIDUAL AND RAILROAD TAXES.

"During the years the fusionists had control the taxes were being reduced each year, but as soon as the republicans came into control the taxes commenced to go higher."

The foregoing statement appeared in the official organ of the local strategy board for October 11. Such a reckless disregard of plain facts is quite remarkable when it is considered that every taxpayer knows whether his taxes are higher or lower each year from the mere act of paying taxes. This statement confirms the well grounded and widespread belief among the citizens of Holt county that the statements made by the "publication at O'Neill known as the Holt County Independent can be given no credence.

Every man who owns land in this county knows that the taxes on the same have been reduced the past five years. It is not necessary to cite the records to prove this; your tax receipts will show it. However, we will call the records to witness that what we say is the simple and plain truth. Let us, now, examine the tax records for a period of five years, beginning with the year 1902 and going down to and including 1906. A little investigation will suffice to show whether taxes have been increasing or growing less. We will take for example the farms of well known men in Chambers, Ewing, Inman, Verdigris, Paddock and Dustin precincts, which cover various sections of the county. Below we give the numbers of the land and the name of the owner, with the amount of taxes assessed against the land in each of the five years mentioned.

All of section 25, township 26, range 12, owned by F. M. Boyce, of Chambers township, was taxed as follows:

1902	\$43.64
1903	52.32
1904	23.23
1905	27.41
1906	26.41

The south half of the north half of section 20, township 28, range 10, owned by William Hart, of Inman, was taxed as follows:

1902	\$11.83
1903	10.59
1904	6.54
1905	7.92
1906	5.08

The west half of section 15, township 27, range 10, owned by John Carr, of Ewing township, was taxed as follows:

1902	\$10.58
1903	11.74
1904	7.92
1905	5.25
1906	5.59

The southeast quarter of section 12, township 28, range 9, owned by J. A. Cronk, of Verdigris precinct, was taxed as follows:

1902	\$14.42
1903	13.05
1904	7.33
1905	9.12
1906	9.94

The northwest quarter of section 33, township 31, range 11, Paddock precinct, owned by John A. Robertson, the fusion candidate for county treasurer, was taxed as follows:

1902	\$10.96
1903	10.23
1904	6.24
1905	7.78
1906	7.60

The southwest quarter of section 3, township 33, range 14, Dustin precinct, owned by John Fundus, was taxed as follows:

1902	\$10.92
1903	10.30
1904	7.10
1905	7.86
1906	7.69

It will be seen by these figures that there has been a great reduction in taxes during this period, in one instance, that of John Carr's farm in Ewing precinct, the taxes being reduced nearly one-half. Mr. Carr paid \$10.58 taxes on his farm in 1902 and only \$5.59 on the same property in 1906. The same is true of farm property throughout the county. In the face of these figures the Independent's claim that taxes were low during the years of fusion control in this county and have been going higher since they were retired from office is either the thoughtless assertion of one who knows nothing at all about it or else is a deliberate falsehood.

In this connection the reader is invited to a comparison of the individual's tax in this county with that of the railroads. While the individual's tax has been greatly reduced that of the

railroads have been very nearly doubled. For two years after the passage of our present revenue law by a republican legislature in 1903 it was the object of attack by the fusion leaders in this county and state. The Holt County Independent, which is now making such ridiculous statements about taxes having advanced, branded that law as "infamous." Even W. J. Bryan, the peerless, ridiculed and derided the law and the legislature which enacted it. This law was passed in 1903 and became effective in 1904. The reader will see from the figures quoted above how real estate taxes in this county began to decline with that year. Now let us see how railroad taxes have been affected.

The total tax on railroads in this county in the year 1902 was \$12,904.72. In 1907 the total tax on railroads in this county is \$23,671.70—almost double. The following figures show the taxes of the Chicago and Northwestern railroad in Holt county from 1902 to 1907:

1902	\$ 8,842.57
1903	10,538.22
1904	14,613.34
1905	16,329.95
1906	14,947.78
1907	17,495.70

These figures show an increase since 1902 of \$7,653.13. The Great Northern railroad was taxed as follows:

1902	\$3,062.15
1903	3,242.01
1904	4,047.78
1905	5,277.71
1906	5,167.84
1907	6,176.00

The Great Northern taxes, it will be seen have more than doubled. They were \$3,062.15 in 1902 and \$6,176 in 1907, or an increase of \$3,113.85, or \$51.70 more than double.

The figures here presented are taken from the tax records of this county and their trustworthiness can be verified by any one who wishes to do so by examining the records for themselves.

Now candidly, dear reader, do you not think that these figures show a condition which commends itself to every intelligent citizen? You see that the individual's tax has been lowered and the corporation's tax increased.

Right here let us call your attention to one other thing. You remember that the revenue law under which this change in taxation in Holt county has been accomplished was the object of the bitterest attack from the fusion leaders in this county. This law was enacted by a republican legislature in 1903, and James A. Douglas, of Basset, was one of the leaders in the house. As representative from Rock county Mr. Douglas worked hard in the face of strong railroad opposition for the passage of this measure. It passed and became a law. You see how the burden of taxation has been shifted from the individual to the corporation. These same fellows who ridiculed and belittled the revenue law are now assailing Douglas and calling him all sorts of corporation names. Douglas was on the side of the people in the fight for equal taxation and will be on the side of the people when elected district judge.

The strategy board's official organ over the way sees a railroad boggy man again in the republican newspaper of the county. Holt county republican newspaper men have the editorial talent in the professional ranks if the fusionists have not. Newspaper men are not as a rule addicted to vanity and generally overlook insinuations that some other fellow is the father of their product.

Yes, the "once in a while editor" has a claim of \$12.50 against Holt county, but the Independent editor need not think we would exchange it with him for Clipper mining stock.

The Independent should note that Deputy County Treasurer Hancock was at Norfolk, Sunday. Probably Reynolds' private car will be up to O'Neill before election.

The fusion beacon lights who won't pay their taxes until distress warrants are issued are industriously peddling stories about the republicans "robbing the county."

O'Neill owes Miss Zink a big vote. Our able superintendent was the main factor in having a state normal located here.

DOESN'T KNOW THERE IS NO INJUNCTION.

The publisher of the Independent tries to square himself for being made a jackass of by his bosses in that injunction suit against Chittick and Harnish last winter. Does the unfortunate ninnie who licks the seats where Harrington and Mullen sit suppose the people of Holt county think for a minute he had anything to do with that suit only as the abject slave of Harrington and Mullen?

He doesn't even know that there is no injunction standing against Treasurer Harnish now. The hearing on the application for a permanent injunction after the temporary order had been obtained proved such a jolt to the conspirators that even Judge Harrington, who always does things "without unnecessary delay," hasn't said yet whether the permanent injunction will be granted. The temporary order was issued January 5 and supposed to hold until Chittick and Harnish had a chance for a hearing in court on February 11. The conspirators thought they could establish at that hearing that the treasurer had \$25,000 or \$30,000 of township and school funds tied up in county warrants and they wanted him limited to \$4,500. The whole bunch were knocked off their pins when they found he had less than \$4,500 of those funds invested and the injunction suit went up in the air right there. Even Judge Harrington did not issue a permanent restraining order.

Harnish needs no restraining order from the court to keep him within the law. Everybody in the county knows that. He was never even in a justice court until this bunch of character assassins tried to get their poisoned spikes into him.

Why didn't they bring an injunction suit against one of their own treasurers and compel them not to use township and school money to pay county warrants? Between the middle of August and December 23, 1905, Dan Cronin used \$29,000 of township and school money to pay county warrants. Why didn't they start an injunction suit and stop Dan Cronin from doing that? Henry, Mullen, Cronin, all the fusion treasurers, used township, school and village money without limit to pay county warrants. Why did they not start injunction suits against them? They supposed that republican treasurers would handle the funds in the same lawless way the fusion treasurers did, but they found that Chittick and Harnish were not unlawfully using any funds and every local treasurer if the county got his money as fast as he called for it. So is every county warrant paid when presented. Where is the man that has been refused payment of a dollar at the county treasurer's office the past two years if he presented the proper voucher? The Independent is challenged to cite one such instance.

In the course of the Independent's screed on the injunction cases the statement is made that there are claims to the amount of \$40,000 now against the county with not a "nickel" with which to pay them" and the prediction is made that claims will amount to \$50,000 by December 1. Its about a year ago this same sheet "predicted" that the county would have to issue bonds right away. Have any bonds been issued? The statement that there are claims to the amount of \$40,000 now against the county with not a "nickel" to pay them" is indeed a bold falsehood. The actual amount of claims against the county on October 11 of this year were \$21,736.22. Anyone can go to the county clerk's office and verify those figures to a penny. There is over \$30,000 or thereabouts in the 1907 levy, not a dollar of which has been used, besides a portion of the 1906 levy still left with which to pay claims. Hence the statement that there is "not a nickel" with which to pay these claims is too ridiculous to merit consideration. The Frontier does not know what the board intends to do when they meet in November, but it does know they can allow every claim against the county and that every dollar will be paid without the illegal use of township, school and village money, without which every fusion treasurer would have had to register county warrants for fifteen years.

Speaking of county claim holders who would like to have their money,

there are a few Clipper mining stock investors around Holt county that would be glad to have a dividend declared. Mike Slattery is wondering how long it will be before his investment puts him on easy street. Eddie Alberts is thinking maybe he can quit playing ball when returns from the Clipper come in. Tony Murray is ready for his dividends any time, though Jim Pinkerman has about given up hopes as he is trying to trade his stock for Holt county land. Jim Morgan thinks he ought to have two years as deputy county clerk to make good his investment in mining stock, and many others think they would rather have a county claim.

SOME OTHERS WANT THEIR MONEY.

The strategy board's official organ mentions a few whom it says would like to have their money for the claims they have filed against the county. There is a long list of depositors of the defunct Elkhorn Valley bank who need their money, too. Mary Hanley would like to get the rest of her \$100 deposit. Fred Alberts could use the remainder of his \$1,937.25. Mrs. Mary Thompson wouldn't mind if they would pay her that \$160 in full, Nora Sullivan could use the \$1,250 stolen from her now that winter is approaching. Cowperthwaite & Son could buy many loads of swine with the \$2,165.51 the bank wreckers got. Margaret Bissle would be glad to get her \$50. Peter Kelly would have been pleased to receipt in full for his \$700 before he departed for the coast. John Caron could make use of \$191.50. James Coyle hasn't recovered from the wreckers the \$592.45 they stole from him. Pat Biglin could buy a car of coal with his \$100 if he had it, maybe Holt county could pay the fellows the Independent mentions, if the \$4,619.55 sunk in the Elkhorn Valley bank by Dan Cronin could be got in, the city of O'Neill could pay the water commissioner's salary for a year with the \$779.39 that went down in the wreck, no doubt Catherine Connell would be glad to get something like \$216.50 and a hundred others are willing to receipt in full any time they can get their money. Perhaps the chaps who defended the bank wreckers and are now writing editorials for the Independent, can tell these people how they can get their money.

THE MAN IN THE RED AUTOMOBILE.

A reference to some of the means that may be employed to get rich and have a big automobile in which to travel around and make speeches about the "deplorable condition of Holt county" shows up some interesting things.

The gentleman from O'Neill now defending the fusion cause in this county from the rear end of an automobile owns thousands of acres of land, a hardware and furniture store and a big ranch. Let's see how he and some of his relatives pay their taxes. The lots and store buildings in O'Neill on the corner of Fifth and Douglas streets were sold for taxes in November, 1905. There was \$1,864.17 in taxes against it. It was sold at the scavenger tax sale and the owner eventually got it by an assignment to his brother-in-law. The claim of \$1,864.17 taxes was settled for \$1,090.38. The county had to sacrifice \$773.79 for the benefit of one who is worth \$50,000.

The gentleman's brother, who, by the way, is one of the fusion members of the board of supervisors got the \$365.92 taxes on his home whittled down to \$228.60.

Another member of the family paid up \$478.90 taxes with \$100.50 by the same process.

All told, the driver of the big red "devil wagon" who is delivering classification orations on the "deplorable condition in Holt county" got about \$8,000 delinquent taxes cleaned up for about \$4,000 by taking advantage of the beneficent operations of the "infamous revenue law."

Steve McGinnis goes up to the court house in the morning and opens district court; Jim Pinkerman comes in from the country in the afternoon and adjourns it. Four twenty is charged up to the tax payers. That's one way the fusionists have of "economizing."

Speaking of inconsistencies, what is the matter with a man who has made \$30,000 out of the real estate business in Holt county traveling up for about \$4,000 making speeches on the "deplorable condition of Holt county."

The man with the red automobile has started out to tell the tax payers how hard up they are. We haven't heard of him explaining to any of them how he settled his taxes for about 50 cents on the dollar.