

# THE FRONTIER

Published by Dennis H. Cronin  
 One Year ..... \$2.00  
 Six Months ..... \$1.00  
 Three Months ..... \$0.50  
 Entered at the post office at O'Neill, Nebraska, as second-class matter.

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## TO OUR READERS.

The publisher of The Frontier will feel under lasting obligation to our readers if they will pay all arrearages and extend their subscriptions another year. The amount owing us by each reader is small, but as we have nearly 1500 subscribers the aggregate amount makes a good sized total and if all our readers would pay their back subscriptions and a year in advance it would enable us to enjoy a very happy New Year.

## MORE LOCAL MATTERS.

Officials of rural school boards who are to meet at the court house Saturday afternoon to discuss the reduction of rural school expense will do well to appoint a committee to investigate and ascertain whether or not their respective districts are receiving revenues rightfully due them from taxation of rural telephone concerns and whether or not such concerns operated for profit are escaping taxation or not. One of the telephone concerns, with miles of wires and poles extending through the country north of O'Neill, is that owned by John A. Robertson of Joy. How many of the school districts through which Mr. Robertson's wires and poles run and in which his telephone bells jingle are receiving their portion of the taxes Mr. Robertson pays on the concern in the occasional years Mr. Robertson gives it in for taxation. It is not right for Mr. Robertson's home district to absorb all of the taxes on his telephone concern, but there is nothing at the court house to show that these occasional taxes were apportioned in recent years. There is nothing at all on the records of 1919 to show that he was assessed on the telephone concern that year. An entry raising the assessed valuation on his personal property schedule for 1918 as returned by him \$150 may or not be the valuation of his telephone properties. In 1919 there is an item of \$500 on his personal property schedule for Paddock township listed as "stock in any corporation," which may be for the telephone property, although it does not so state. No other item on the schedule is for his telephone property. In the schedules of 1920 there is nothing specifying that the telephone concern is listed for taxation. In 1921 Mr. Robertson did not make a return on his telephone property until his attention was called to it by the county officials, who sent him blank schedules which telephone concerns are required to make out and file with the county assessor. The personal property telephone schedule calls for the numbers of the road and school districts through which the concern operates or maintains poles and lines. It calls for the number of poles, miles of poles, miles of copper wire, miles of iron wire, feet of cable, number of telephone instruments, number of booths, central office equipment, value of property in road district, value of property in school district and the total value of the property. On receipt of the schedule from the county assessor Mr. Robertson visited the assessor's office and pleaded inability to make out the schedule or properly apportion the property, although other telephone concerns, rural and urban, had not complained of inability to make the return. He then returned the value of his telephone property as \$600, listed as "other property not listed," to be attached to his personal property schedules for Paddock precinct. The schedules as filed by other telephone concerns, properly apportioning their property, may be seen at the court house. Each road and school district through which these other concerns run receives its proper share of the taxes paid by the concerns. The taxes these telephone concerns pay help to reduce the tax burdens of the residents of the school and road districts through which they run.

Chambers Sun: We have often heard that a cat has nine lives, but beautiful Chambers Valley, Holt County, Nebraska, can go the cat one better. Last Saturday Hylas Farrier went out to the C. E. DeHart ranch to butcher a beef that Mr. DeHart had bought of John Walter some time ago. After arriving at the ranch John got his killing paraphernalia arranged, and the first move he made was to shoot the critter in the forehead with a shot gun, both barrels at once. This so astonished the brute that she gulped down her cud and belched up another one and went right along with the feeding. When Hylas got his nerve up, he grabbed a 22 rifle and sent a bullet into the place where the shot found lodgment. It was too much to see her stand there and blink faster than he could himself, so he tapped her on the head with an axe, which brought her to her knees, and he also stuck her in the throat with a long

knife. And right there was where the bovines got busy. She jumped to her feet and tore out of the yard and went for the Walter ranch a mile away faster than a Ford could travel. After arriving there she jumped over a tank, staggered into a small shed, and gave up her tenth life. Mr. Farrier says the shot was flattened out on her forehead.

Atkinson Graphic, Jan. 20: The following named members of the Farmers Telephone Co., and their wives held their annual stock holders meeting January 11th at the farm home of Mr. and Mrs. M. E. Richards, who were host and hostess on the occasion of the meeting and served the annual dinner which is made a feature each year: Mr. and Mrs. Leon Hall, Mr. and Mrs. M. J. Fullerton, Mr. and Mrs. G. W. Atchison, Mr. and Mrs. W. L. West, Mr. and Mrs. John O'Neill, Mr. and Mrs. H. A. Tower, Mr. and Mrs. T. H. Davis, J. W. and Leslie Fullerton, Mr. and Mrs. Bailey Miller and Harry Fullerton.

H. L. Ottemeier, of Omaha, attorney and general collector for the Federal Farm Loan bank spent several days in O'Neill this week checking up the O'Neill Farm Loan Association, which he found to be in the best shape of any of the many in the country. There is not a cent of delinquent interest due in the O'Neill association and Secretary James F. O'Donnell was highly complimented by Mr. Ottemeier for the showing. Mr. Ottemeier is a former resident of O'Neill and in the early days was a writer on The Frontier while studying law under Judge Cleveland and Judge Kinkaid.

Atkinson Graphic, Jan. 20: The sad news of the death of Miss Helen Hubbell, which occurred at 8 o'clock Monday evening, January 16th, was received here by relatives and friends. Miss Hubbell died in St. Joseph's hospital, Omaha, where she had been for several weeks past. Her ailment was tumor affecting the brain and an operation had been performed for possible relief. The funeral services and burial were at York, Nebraska, Wednesday, where her mother, who died some years ago, is buried.

The presence of a number of work-cars on the side tracks in the Burlington yards and a large amount of steel unloaded near the roundhouse lead the hopeful to believe that construction of the Burlington extension between O'Neill and Theford may begin this spring. Press announcements recently were that the Burlington had asked permission of the interstate commerce commission to issue a large amount of bonds, a portion of the funds from the same to be used for extension purposes.

The garage of the Star Motor company of Valentine, together with its contents, including twenty-nine cars, was destroyed by fire early Wednesday morning of last week. The loss is estimated at more than \$60,000. Ray Christopher, one of the managers, was asleep in the garage when the fire broke out and was aroused by a dog. Cause of the fire is unknown.

Members of the American Legion entertained at a banquet at the Grand cafe and a program at the Legion club rooms Wednesday night in honor of Lee Weekes, who left this morning for Omaha, where he will become a member of United States Marshall D. H. Cronin's force of deputies. The evening's entertainment was most delightful and enjoyed by all.

Deputies of the state fish and game department are conducting a drive against illegal trapping and shipping of furs and hides from this territory. Sixty-three arrests have been made and convictions secured since Dec. 30 and a number of individuals trapping without license are on the list to be taken into custody in the near future.

Jimmy Early is the author of the latest ice story. Jimmy is putting up ice at his ranch northwest of the city and states that the congealed aqua pura is so thick that several inches must be chiseled off after cutting before the blocks can be placed on the running gears of an ordinary wagon.

The O'Neill high school basket ball team met its first defeat of this season, and its first defeat on the local floor, last Friday night at the hands of the Bassett aggregation. The score was 16 to 8 in favor of Bassett. The team plays Atkinson at Atkinson Friday night.

Next Thursday will be ground hog day. If the ground hog comes out on that day and sees his shadow he goes back for six weeks sleep and no one will be able to play golf until the additional period of cold weather is over.

The American Legion post of Stuart has organized a basket ball team and is arranging a schedule for the balance of the winter. The team meets Bassett at Stuart tonight and Long Pine at Stuart January 31.

J. P. Freihage, Keya Paha county ranchman, was seriously injured last week when his hand was caught and drawn into a corn husking machine. He is receiving treatment at a Stuart hospital.

The Louisiana Ragadors, composed of state university men, will play at Yellowstone park the coming summer. Jack Adams of Atkinson, is a member of the organization.

Somebody lost a ten dollar bill at Stuart recently and the Stuart Advocate offers a reward of \$3 if it is left at that office. The finder can get \$8 for it here.

The young ladies in charge of the local lyceum course gave a dance at the Hotel Golden Tuesday evening to assist in defraying the expenses of the course.

The girls basket ball team of the high school meets the girls team of Chambers high school at the high school gymnasium Friday night.

The next program of the musical department of the Womens Club, to have been held Friday, has been postponed to Friday, February 3.

Mr. and Mrs. Charles Thompson of Martha, are rejoicing over the arrival of a ten pound daughter at their residence a week ago Sunday.

Mr. and Mrs. Earl Watson of Inman, announce the arrival of a baby daughter at the Watson residence Thursday, January 12.

The Stuart fire department is going to buy new rubber suits for its members with the funds derived from a recent dance.

George E. Collins has leased the Atkinson flour mills and as soon as the machinery is overhauled will start operations.

Miss Anna Murray left Tuesday night for Hot Springs, S. D., where she will spend the winter months visiting.

William Boedeker of Omaha, was an O'Neill visitor the first of the week while looking after his Holt county interests.

Roy Goree and family of Omaha, who have been visiting O'Neill and Inman relatives, returned home last week.

Fred W. Londer of Swan, is laid up with four fractured ribs, the injuries resulting from a cow kicking him.

Mrs. George Killinger and daughter, of Inman, have gone to Hereford, Colorado, for a visit with relatives.

Mrs. Charles Gilligan of Willmar, Minn., who has been visiting Inman relatives, returned home last week.

Mr. and Mrs. W. B. Graves are rejoicing over the arrival of a new son at the Graves domicile Tuesday.

Miss Stella Sharik and Mr. Oscar Reinke of Newboro, were united in marriage at Omaha last week.

James Shaef of Denton, Neb., was looking after his Holt county land interests last week.

A ten pound daughter arrived at the residence of Mr. and Mrs. W. E. Lee Tuesday morning.

Mrs. Fay Lewis of Omaha, is visiting her parents, Mr. and Mrs. W. S. Goree of Inman.

Miss Gertrude Melergert of West Point is visiting Holt county friends.

W. C. T. U.

The people of O'Neill were given a rare treat when a national and two state workers of the Woman's Christian Temperance Union met with us on Wednesday of last week at the First Methodist Church in this city. Miss Spalding of Indiana, as a teacher in Americanization was especially good. She presented the subject to us in such an able manner that we could not help but see the need of the work in our own state.

Mrs. Dyer, our state president is a woman of wonderful personality and education. One could not help but get an inspiration from her. Mrs. Seibert

gave us a very interesting talk on the young peoples branch of temperance work. She is an ideal person for the place.

We hope some time to have a conference again and that many more may take advantage of this splendid opportunity.

CORN WANTED.  
 Mr. William Simpson, manager of the Sanitary Meat Company, has opened up the Gaughenbaugh elevator and will pay the top price for corn and oats. We will grind feed. Telephones 55 and 150.  
 34-1f WILLIAM SIMPSON.

FARM FOR RENT.

The Cronin farm, adjoining the city on the northeast is for rent. See D. H. Cronin at The Frontier office Sunday, Monday or Tuesday.

TO AID SCHOOL DISTRICTS.

State Superintendent J. M. Matzen has certified the semi-annual state school apportionment for December in accordance with an act of the legislature of 1921 providing a plan to aid school districts containing state lands not sold or deeded. As such land is not taxable, the school districts or counties in which they are situated have complained that they derived no taxes from state lands. The legislature has refused repeatedly to order state lands sold, but as a matter of equity to counties containing such lands it has enacted a law which gives such counties an amount equal to what the tax on state lands would be if such lands were taxable.

This amount is to be taken from the total fund for distribution to counties and districts before the total fund is distributed. Thus counties having no state lands get less of the school apportionment and counties containing state lands receive more than they lose by the deduction of the equivalent of the land tax from the total fund before it is apportioned.

The total fund apportioned is \$442,980. Out of that amount there is deducted \$59,955 which is found to be the equivalent of the tax on state lands. The balance in the total fund, \$382,025, was then distributed in accordance with the old law of 1915, which gives one-fourth of the total to be divided equally between school districts of the state, the remaining three-fourths to be divided on a basis of school population.

It was estimated during the legislative session that the equivalent of the land tax would be about \$44,000 per year. Instead it turns out to be nearly \$60,000. Cherry county gets \$4,353 in the form of equivalent to the state land tax, Custer county coming next with \$4,363. Every county in the state except Nance and Thurston contain state lands and get some of the funds.

Holt county received the amount of \$1,801.71 on account of school land, making the total apportionment \$7,834.26.

Subscribe for The Frontier and keep posted upon the affairs of this great county of ours.

SCHOOL TAXES.  
 School officers of Holt county are called to meet at the district court room at the court house Saturday,

January 28, at 1 o'clock p. m., for the purpose of discussing a reduction of school taxes.  
 34-1 WINIFIELD MAYNE.

# FOR SALE Or Trade!

An Old, Established Implement Business  
 The oldest one in the county and the only one in O'Neill. Doing a Good Business.

# O. F. Biglin

# A Few

of the many things that you can buy, at regular prices, of me

ORANGES, per dozen ..... 22c  
 100 LB. OYSTER SHELL \$1.85  
 48 LBS. FLOUR ..... \$1.75  
 3 lb. 7 oz. OATMEAL ..... 25c  
 5 BARS LAUNDRY SOAP 25c  
 1 LB. BULK COFFEE ..... 25c  
 PRUNES, per pound ..... 15c

Don't Forget I Sell  
 Honey Moon and Butter Nut Coffee

# J. P. Gallagher

# PUBLIC SALE

As I have decided to quit farming I will sell at Public Auction on the E. F. Roberts' farm, 12 miles north of the Fair ground corner and one mile north of Joy postoffice, commencing after the Free Lunch, the following described property, on

# Monday, Feb. 6, 1922

## 1 Mule and 6 Head of Horses

One coming 2 year old mule; 1 bay gelding, smooth mouth, weight 1100; 1 sorrel gelding, 10 years old; weight 1050; 1 gray mare, 6 years old, weight 1100; 1 black gelding, 7 years old, weight 1200; 1 sorrel gelding, 6 years old, weight; 1200; 1 gray mare, 12 years old, weight 1400.

## 8 Head of Cattle

Two choice milch cows; 6 head calves;

## Farm Machinery and Miscellaneous

400 bushels oats; 5 sets work harness; 2 sets fly nets; 1 set single harness; 1 garden plow; 1 sweep; 1 feed grinder; 1 potato planter; 1 riding attachment for walking plow; 1 16-in. walking plow; 1 truck wagon with rack; 1 box wagon; 1 Sharpless cream separator; 1 75-gallon feed cooker; 1 horse-clipping machine, new; 1 double seated carriage; 1 Sandwich 1 1/2 H. P. gasoline engine; 1 Sattley 1 1/2 H. P. gasoline engine; 1 pump jack; chicken crates; hog troughs; 12 stacks wild hay; some household goods; 1 Dain self-extending hay stacker; 1 Dain side hitch sweep; 1 6-foot McCormick binder; 1 6-foot McCormick mower; 1 15-foot McCormick mower; 1 ensilage cutter; 1 10-foot McCormick rake; 1 Sattley corn planter; 1 Moline lister, 4-wheel; 1 Moline riding cultivator; 1 New Century cultivator; 1 2-row John Deere cultivator; 1 Champion-Junior O. K. potato digger; 2 Moline discs; 1 Little Yankee sulkey plow; 1 Emerson eli; 1 Moline eli; 1 John Deere eli; 1 bean thresher; 1 4-section harrow; 1 3-section harrow, and many other articles.

FREE LUNCH AT NOON.

BRING YOUR OWN TIN CUPS.

TERMS—Six months' time on all sums over \$10.00 with approved security and 10 per cent interest \$10.00 and under cash. No property to be removed until settled for.

# Walter Schutz, Owner

COL. JAMES MOORE, Auctioneer. O'NEILL NATIONAL BANK, Clerk.

## Women With Business Heads

Many women pay out the money for the household expenses. To all those we wish to say, you can open an account at this bank and find it a great convenience. Every check you pay out becomes a receipt for the bill it pays.

# The O'Neill National Bank

O'Neill, Nebraska

Capital, Surplus and Undivided Profits, \$160,000.00

This Bank Carries No Indebtedness Of Officers Or Stockholders.