

THE FRONTIER

D. H. Cronin, Editor and Proprietor

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ADVERTISING RATES
Display advertising is charged for on a basis of 25c an inch (one column wide) per week.

DELINQUENT TAX THEORY BLASTED BY RECORDS AUDIT

(Continued from page 1.)

From gasoline tax \$29,478.65
From motor license fees 13,941.44
From general tax levies 10,751.24

Total 56,470.04
Expenditures:
Total expenditures \$51,096.23
Unpaid claims on road and bridge funds, September 28, 1936, \$19,234.19.

It is reasonable to suggest that in the future, the gasoline tax and motor license fees should bear the burden of road and bridge construction and maintenance.

We have been unable to find that in the construction of bridges in Holt county, they have been numbered and that a careful account has been kept of the original cost and upkeep of each individual bridge.

We are unable to find in Holt county that a careful daily account is made of all gasoline and oil, where and by whom used, which most certainly should be done and charged against each construction project and each road maintained.

In 1935 there were paid to the Supervisors of Holt county \$4,736.25 for the supervision of road and bridge work all of which is in addition to the sum of \$4,198.05 paid from the general fund, or a total of \$8,934.30 as compensation for services and mileage of these supervisors for the administration of the county's affairs.

Transfer of Funds

While the transferring of county funds has not been practiced in Holt county to the extent that we have found in some other Nebraska counties, we are calling this practice to your attention as the juggling of these funds has had the effect in a great many instances of practically annulling the tax limitations as provided by statutes.

THE NEBRASKA SCENE

By the Lowell Service
A petition has been received by State Engineer A. C. Tilley from Phil A. Tomek of David City, requesting the establishment of the Butler County Public Power district for rural electrification.

A decision has been handed down by the Nebraska supreme court ruling that the state board of agriculture, which operates the state fair is a private corporation and can be sued. The judgment of a Lancaster county district court is affirmed, granting the Crete Mills \$720 for grain, feed, and mill products purchased by the board.

R. O. Canaday and P. E. Boslaugh of Hastings, attorneys for the Central Nebraska Public Power and Irrigation district, (Tri-county) have filed a brief in the Supreme Court asking that the objectors' motion to extend the time to file briefs in an action to set aside Platte river water grants allowed by the state engineer be dismissed.

sentinal for the accomplishment of the project.

On March 1, Paul Chaney, who has been assistant attorney general for the last four years, having been appointed by former Attorney General Paul F. Good, and requested to remain temporarily by Attorney General Richard C. Hunter, will resign and resume his private law practice at Falls City.

Judge Shepherd of the district court has entered an order allowing a \$12,000 fee to Attorney Bernard S. Gradwohl for trying the recent suit against the Cosmopolitan Old Line Life Insurance company, a reduction of \$3,000 from the amount asked. Another order was entered allowing \$3,500 to Martin and Cole, accountants for their services on behalf of the plaintiffs and intervenors.



Debt Increasing Rapidly
The big appropriation bills are beginning to come into the House and in answer to many questions as to how much money will be spent this year it can be stated that according to the budget, which was sent to the House, the estimated expenditures for this fiscal year are \$8,480,000,000. Since that time we have had a deficiency appropriation bill involving \$1,000,000,000 and another one is in the offing. Without taking anything else into consideration the present situation calls for estimated appropriations of \$9,480,000,000, leaving a deficit for this current year of approximately \$5,000,000,000 on the basis of expenditures. The national debt is \$34,500,000,000 and government guaranties of \$5,000,000,000 and probably a little more will make the debt about \$40,000,000,000. This gives some idea as to the speed with which we are running behind. As near as any of the experts can figure it here our deficit on the basis of expenditures is approximately \$40,000,000 greater than a year ago.

Print More Revenue Stamps

How fast will our tax revenues be raised? That is a question that also comes up frequently. As indicative of the way in which they have been raised attention is called to the estimates in the present Treasury Department Bill, which is now being debated in the House and which calls for the printing of 138,061,159 sheets of postage stamps and also for 142,004,047 sheets of internal revenue stamps, and for the first time in the history of the United States the number of revenue stamps estimated to be required for the operations of the government exceeds the number of postage stamps. That will give you some idea of the way we are progressing in increasing the tax burdens of the people and which is one way the indebtedness must be paid and one way the expense of the government must be taken care of.

Armament Race Increases Debts

Uncle Sam is not the only heavy spender. Most of the other countries are spending a lot of money. Our original foreign loans were around \$10,145,000,000. We have had payments of principal amounting to \$757,000,000. Great Britain and France are heavily indebted to us. However these countries are staging great armament building programs. Great Britain's program calls for \$7,000,000,000 and are now asking us for a loan of \$2,000,000,000. Other countries are also in a great race to build armaments. Uncle Sam's present expenditures in this country are running at the rate of about \$1,000,000,000 annually for military expenditures. Our naval expenditures have increased to the point where today the budget calls for approximately \$600,000,000, that is an increase from \$297,000,000 in 1935 to \$570,000,000 in 1937. The Army will ask for about as much as the Navy. Many of those who are anxious for more economy believe that we should have national defense, but they are asking the membership of the House not to appropriate money for anything that is not necessary for national defense and that is not effective.

Thirty-four Millions for Franking

A lot of questions are coming in about the great franking privilege which members of Congress have. The amount of money spent by the government to take care of congressional franking runs around \$750,000 a year according to the most accurate figures this office can secure, but that amount is a drop in the bucket compared with the expenditures of government departments using the franking privilege. These departments using the franking privilege are expand-

ing so fast that space in this town cannot be found for them. WPA is said to have about 5,500 people working on publicity, and every department of the government has paid publicity agents who are covered up some way or other. It is stated that expenditures for governmental departments using the frank have increased from an average of about nine million dollars over a period of four or five years ending with the fiscal year 1932; nine million dollars to fourteen million dollars in 1933; to twenty-three million dollars in 1934; to thirty-one million dollars in 1935; to thirty-two million dollars in 1936 and if the department spends at the same rate for the rest of this fiscal year up to the first of January there will be spent an average of thirty-four million dollars a year for franking privileges. Every organization of the government is sending out all sorts of pamphlets, pictures and history of operation of the various departments, under the franking privilege which costs the taxpayers millions and millions of dollars. They figure if one department has the right to use the franking privilege, other departments have, and they are using it in great style.

Gets By on Name and Card

The desperate methods being used here to get into the so-called "social swim" in Washington are amazing. Some of the people even change their names in order to make them sound impressive so they can get in the "social swim." One newspaper man tells us of a lady who has been here for several years who says her name is "Maritah Martinay." He says this lady comes from his home town in a western state and her real name is "Mary Martin," but "Maritah Martinay" on a highly embossed card and handed to a uniformed butler looks much better. He says she is "getting by," but when she meets him she blushes, because he used to go to school with her.

Minutes of Meetings of the County Board

O'Neill, Nebraska, January 28, 1937, 9:00 A. M.
Holt County Board of Supervisors met as per adjournment. All members present. Meeting called to order by Chairman. Minutes of previous meeting were read and on motion were approved as read. Board spent forenoon in auditing and approving bridge claims. 12:00 noon. On motion, Board adjourned until 1:00 P. M. J. C. STEIN, Chairman. John C. Gallagher, Clerk.

O'Neill, Nebraska, January 28, 1937, 1:00 P. M.
Holt County Board of Supervisors met as per adjournment. All members present. Meeting called to order by Chairman. Minutes of previous meeting were read and on motion were approved as read. Board took up matter of designating county depositories for county deposits also approving bonds and securities pledged to secure same and naming depositories for the securities held in escrow.

Motion by Gibson, seconded by Carson that Holt county purchase for its use at the price and upon the terms as agreed upon in the contract one RD6 Caterpillar Tractor and snow plow at a price of \$4,330.00 and one used 30 Caterpillar in addition to contract price. The following alicms were audited and approved and on motion were allowed and warrants ordered drawn on the General fund in payment of same:
Dr. W. G. Fletcher \$ 25.00
Interstate Power Co. 25.45
Interstate Power Co. 18.12
Interstate Power Co. 17.54
Otto Clausen 43.35
Charles L. Beebe 3.75
Dr. W. E. Ash 240.00
Tillie Wernke 3.00
Remington Rand Inc. 9.00
Remington Rand Inc. 32.44
Arbuthnot & Reka 15.76
Robert Richardson 40.00
Miss Mary Clemens R N 25.72
Interstate Power Co. 21.86
Interstate Power Co. 19.75
Interstate Power Co. 15.11
J. H. Gibson 29.40
John Steinhauer 10.50
Oscar Peterson 20.00
Remington Rand Inc. 108.00
Remington Rand Inc. 21.00
Remington Rand Inc. 55.50
Arbuthnot & eRka 21.38
Green Mask Laboratories 21.55
O'Neill National Bank 375.00
Golden Rule Store 13.99
Lavinia A. Sawyer 6.00
SEVEN 41.
William Galz 20.50
James Davidson 30.19
O'Neill Public Library 33.16
Fred Ruhrode 20.00
Holt County Agri. Ass'n. 287.50
Mrs. F. H. Griffith 5.00
Singer Sewing Machine Co. .65
John Davidson 15.00
Galena Lumber Co. 422.14
Frank Valla 1.25
John Sullivan 30.00
N. W. Bell Telephone Co. 117.24
N. W. Bell Telephone Co. 115.20
N. W. Bell Telephone Co. 99.45
F. M. Reece 8.60
Ed H. Hagensick 4.63
J. I. Cork 30.00
Lutheran G. S. Home 8.65
John Davidson 15.00
Wm. Krotter Co. 8.53
Mrs. Kate Marsh 3.00
Campbell Lumber Co. 26.00
Leo Tomjack 20.00
Chambers Sun 3.12
Uhl Transfer 7.50
Mary Jane Flannigan 1.50
Mrs. Mabel McKenna 17.80

N. W. Bell Telephone Co. 113.22
N. W. Bell Telephone Co. 114.80
N. W. Bell Telephone Co. 112.92
5:00 P. M. On motion, Board adjourned until January 29, 1937, 9:00 A. M.

J. C. STEIN, Chairman.
John C. Gallagher, Clerk.
O'Neill, Nebraska, January 29, 1937, 9:00 A. M.

Holt County Board of Supervisors met as per adjournment. All members present. Meeting called to order by Chairman. Minutes of previous meeting were read and on motion were approved as read.

The following claims were audited and approved and on motion were allowed and warrants ordered drawn on General fund in payment of same:
Ed J. Matousek \$ 34.30
Louis W. Reimer 31.00
Walter K. Smith 28.00
John A. Carson 31.00
John A. Sullivan 31.00

The following claims were audited and approved and on motion were allowed and warrants ordered drawn on Road fund in payment of same:
Louis W. Reimer \$ 15.00
Walter K. Smith 39.00
Ed J. Matousek 15.00
12:00 noon. On motion, Board adjourned until 1:00 P. M. J. C. STEIN, Chairman. John C. Gallagher, Clerk.

O'Neill, Nebraska, January 29, 1937, 1:00 P. M.
Holt County Board of Supervisors met as per adjournment. All members present. Meeting called to order by Chairman. Minutes of previous meeting were read and on motion were approved as read.

Mr. Ralph Kelly representing the Holt County Publishers Association met with the Board relative to the renewal of the Agreement with the County for furnishing printing and supplies for year 1937.
RESOLUTION
WHEREAS, the newspapers and printers of Holt county, organized as the Holt County Publishers Association, furnished to the satisfaction of county officers and this board, the county printing and supplies purchased during the period April 1, 1936 to January 1, 1937, and made a considerable saving to the county without sacrifice of quality, and

WHEREAS, the Holt County Publishers Association is unanimous in its request to this board for a continuation of the business in 1937.
THEREFORE BE IT RESOLVED, that the Holt County Board of Supervisors in regular session this 29th day of January, 1937, hereby award the county supply business to the newspapers of Holt county for the year 1937, and that all printing, supplies, publications, and all such other supplies and office equipment purchased by the county shall be ordered through the supply committee of the Holt County Publishers Association; it being understood that the association guarantees to furnish high quality products suitable to the various county officers, at prices in line with those that have proved a substantial saving over those paid previous to the Association's handling of the business. It is further understood that the association will give ample notice of relinquishment to the board of Supervisors in case it finds itself unable to finance the business on the basis of warrants being issued at such time as possible for the county to do so.
Ed J. Matousek, L. W. Reimer.

Motion by Matousek, seconded by Reimer that the above resolution be adopted.
Carried.

Motion by Reimer, seconded by Sullivan that Holt county purchase one new Royal 14-inch typewriter at a price of \$108.00.
Carried.
Board also spent some time in discussing the W. P. A. Bridge projects within the county.
5:00 P. M. On motion, Board adjourned until February 1, 1937, 10:00 A. M.
J. C. STEIN, Chairman.
John C. Gallagher, Clerk.

O'Neill, Nebraska, February 1, 1937, 10:00 A. M.
Holt County Board of Supervisors met as per adjournment. All members present. Meeting called to order by Chairman. Minutes of previous meeting were read and on motion were approved as read.

Board took up matter of designating county depositories for county deposits also approving bonds and securities pledged to secure same and naming depositories for the securities held in escrow.
RESOLUTION
WHEREAS, the First National Bank, O'Neill, First National

Motion by Reimer, seconded by Sullivan that Holt county purchase one new Royal 14-inch typewriter at a price of \$108.00.
Carried.

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J. C. STEIN, Chairman.
John C. Gallagher, Clerk.

O'Neill, Nebraska, February 1, 1937, 10:00 A. M.
Holt County Board of Supervisors met as per adjournment. All members present. Meeting called to order by Chairman. Minutes of previous meeting were read and on motion were approved as read.

Motion by Reimer, seconded by Matousek that Frank G. Schmidt be appointed as a member of the Soldiers Relief Commission for a term of three years.
Carried.

Board spent some time in discussing the sale of some property owned by the county.
12:00 noon. On motion, Board adjourned until 1:00 P. M.
J. C. STEIN, Chairman.
John C. Gallagher, Clerk.

O'Neill, Nebraska, February 1, 1937, 1:00 P. M.
Holt County Board of Supervisors met as per adjournment. All members present. Meeting called to order by Chairman.

The following claims were audited and approved and on motion were allowed and warrants ordered drawn on Bridge fund in payment of same:
Lloyd Phelps \$ 7.15
Island Supply Co. 200.00
Island Supply Co. 53.26
Island Supply Co. 36.25
Island Supply Co. 25.62
Island Supply Co. 28.90
Island Supply Co. 32.50
S. W. Hytrek 23.07
Atkinson Lumber Co. 12.00
John Steinhauer 7.50
L. H. Steinhauer 3.60
C. E. Tibbetts 7.92
S. W. Hytrek 16.36
Pete Peterson 25.00
Atkinson Lumber Co. 3.75
Wilbur Shoal 1.75
Bernard J. Kaup 10.00
Thos Slattery 26.39

Motion by Matousek, seconded by Sullivan that the following claims be allowed in the amounts as stated:
Mellor Motor Co., Road, \$37.01; Bridge, \$7.19.
Mellor Motor Co., Road, \$6.25; Bridge, \$36.50.
Seth Noble, General, \$191.89; Bridge, \$87.94; Road, \$61.16.
James Davidson, Road, \$25.45; Bridge, \$8.10.

Board spent some time in working out appropriations for Road and Road Dragging purposes for year 1937.
5:00 P. M. On motion, Board adjourned until February 2, 1937, 9:00 A. M.
J. C. STEIN, Chairman.
John C. Gallagher, Clerk.

O'Neill, Nebraska, February 2, 1937, 9:00 A. M.
Holt County Board of Supervisors met as per adjournment. All members present. Meeting called to order by Chairman. Minutes of previous meeting were read and on motion were approved as read.

Board took up matter of designating county depositories for county deposits also approving bonds and securities pledged to secure same and naming depositories for the securities held in escrow.

RESOLUTION
WHEREAS, the First National Bank, O'Neill, First National

Bank, Atkinson, First National Bank, Stuart, O'Neill National Bank, O'Neill, have all made application for the privilege of being designated as county depositories of the monies of this county, and

WHEREAS, all of said Banks have deposited certain securities, of the character and form as by law required, for the safety of any and all public monies deposited in said banks by said county or its duly elected and acting County Treasurer, and

WHEREAS, said securities have been deposited in escrow in the manner and form as provided by law, and

WHEREAS, all of said Banks have agreed to abide by all of the provisions of the law with respect to the deposit of public monies.

NOW, THEREFORE, I move that the following banks, all in Holt county, be designated, selected and named as depositories of the public monies, to-wit:

First National Bank, O'Neill
First National Bank, Atkinson
First National Bank, Stuart
O'Neill National Bank, O'Neill,
And that the Treasurer of Holt county, Nebraska be, and he hereby is, authorized and empowered to deposit the public monies now in his hands or hereinafter to come into his hands as such treasurer in the above named banks in the manner and within the limits provided and prescribed by law.

It is further moved that a copy of this resolution be delivered to the County Clerk and the Treasurer of the County.
Louis W. Reimer, Ed J. Matousek.

The above resolution, on being put to a vote was declared carried.

RESOLUTION

Mr. Chairman:
I move you that the bonds and securities, pledged for the security of public monies, by the following banks, to-wit:

First National Bank, O'Neill
First National Bank, Atkinson
First National Bank, Stuart
O'Neill National Bank, O'Neill,
be approved.

John Sullivan, Louis W. Reimer.
The above Resolution, on being put to a vote by the Chairman was declared carried.

RESOLUTION
WHEREAS, the banks of Holt county, who have made application for and who have been designated as depositories of the public monies, desire to secure such monies by pledging bonds and securities in the manner and form and of the character provided by law, and

WHEREAS, Holt county does not have vaults sufficiently strong within which to keep or house such a large amount of securities,

NOW, THEREFORE, I move you in accord with Section 5, Chapter 34 of the Session Laws of Nebraska for 1927, that the following named banks be approved as depositories for such bonds and securities, to-wit:

Federal Reserve Bank, Kansas City, Missouri,
Federal Reserve Bank, Omaha Branch, Omaha, Nebraska,
Louis W. Reimer, Ed J. Matousek.

The above resolution, on being put to a vote by the Chairman was declared carried.

12:00 noon. On motion, Board adjourned until 1:00 P. M.
J. C. STEIN, Chairman.
John C. Gallagher, Clerk.

Advertisement for The O'Neill National Bank. Text: 'GET what you can, and what you get hold, 'Tis a stone that turns labor into gold.' The O'NEILL NATIONAL BANK. Capital, Surplus and Undivided Profits, \$125,000.00. This Bank Carries No Indebtedness of Officers or Stockholders. MEMBER FEDERAL DEPOSIT INSURANCE CORPORATION.

Advertisement for Conoco Germ Processed Oil. Text: 'WITH YOUR ENGINE OIL-PLATED AND DON'T WORRY'. Includes illustrations of a car and a man. Text: 'OIL-PLATING differs widely from other lubrication in this plain way: It remains lastingly fastened to pistons, bearings and other parts, even when they are not in motion. This is made possible by the Germ Process - patented - which gives Conoco Germ Processed oil its strong attraction for all working parts, so that they become durably Oil-Plated.' 'Oil-Plating is not like any lubrication that merely goes on-and-off. Once Germ Processed oil covers the parts it never leaves them bare of Oil-Plating... Never when the pistons race thousands of strokes a minute... Never on any hills, despite any load... Never as you park a dozen times. So it's nothing to you, when engineers blame more than half of all engine wear on "dry starting." Nor need you worry over all the rest of the annual Spring oil scare. Whether your car is new or old, you can make your long runs... hit your high speeds... enjoy your hot sunshine. Oil-Plating can take it, for Oil-Plating really becomes a long-lasting part of your engine, as you change to long-lasting Conoco Germ Processed oil. Continental Oil Co.'
CONOCO GERM PROCESSED OIL
ARBUTHNOT & REKA SERVICE STATION
Dealers for Conoco Germ Processed Motor Oil
Across the street from the Public Library
O'NEILL, NEBRASKA