

WHAT DIVISION WILL COST

Facts Concerning Transcribing of Custer County's Records.

You are told that taxes cannot be any higher because the county levy is at its limit, let us grant that it is. Now just get your tax receipt and let us figure a little. You have a farm of 100 acres that you can sell at \$1200, \$1400, or \$1600; your tax receipt shows it valued at about \$200, which at 15 mills, would be \$3.00 but if assessed at \$400 at 15 mills, would be \$6.00, or if listed at \$800 at 15 mills, would be \$12.00, and so on to a fair cash value of your farm, and it is the duty of the assessor to assess property at a fair cash value, but it has been assessed at from one-sixth to one-fourth of its value, and while it is true that the levy has been as high as the statutory limit, yet your taxes can be made higher by assessing your property higher, also your levy can be greater than 15 mills by reason of county bonds, judgments, etc., against the county.

First, there would be a great many new books to buy, in which to transcribe from the old books that portion which belongs to each new county. In the register's office there are 150 books, and in the district court there would be about 70, and each new county would have to buy their fourth, besides many other books, and then a count house for each county, and vaults or fire proof safes in which to keep your records and files.

In the register of deeds office you will find 68,384 pages of record, three-fourths of which would have to be copied in other books for the new counties. These 68,384 pages will average 450 words to the page, which will be 30,772,800 words, three-fourths or 22,979,600 words of which will have to be copied. Now what will it cost to copy, proof read, and enter each instrument in the numerical index, also in the direct and indirect index? How many words can one person copy, proof read and index in a day, realizing that most every day someone is looking up some land that they are interested in, some of our farmers are in almost every day, and probably want the book they are copying from, and you have the first right to the book, so the copyist will have to wait until you are through, so how many words could one copy? I believe 2,500 words under such circumstances would be an average days work, which would require 9,232 days for one person to copy the records for the three new counties, and at \$2.50 per day, very reasonable for such work, would be \$23,080 for the three new counties to pay for copying from this one office (at 300 working days in the year, it would take one person 30 years and 232 days) (or it would take 61 persons 150½ days, or six months, to do the work) or suppose you could hire a copyist at \$2 per day, it would cost the three new counties \$18,464; or suppose they should copy 3,000 words per day, it would cost you \$19,332.50. The average number of words copied per day for the year 1899, in the register's office, was 2,147 per clerk, as shown by the records, besides there are a great many town plats and cemetery plats to be drawn off, that is not included in the above, and all of the old books would stay in the old county; none of these plats or pages could be torn or cut out. And this is just a reasonable estimate for one office.

COUNTY SUPERINTENDENT'S OFFICE. Now in case of county division, would not the records pertaining to the organization of a school district have to be copied and certified to, from the superintendent's office, that you may know of the organization of your own district, and hold intact the boundaries of your districts, for I don't think you would organize a new, and probably a great many papers and files effecting your district, would be needed, and there are 256 school districts in the county, and all that would cost something.

COUNTY CLERK'S OFFICE. In the county clerk's office you will find a large amount of work to be done, in the way of going over the records, and find everything pertaining to the laying out and establishing of roads and building of bridges, such as orders of the county board, petitions and contracts, and all transcribed in a proper book for each new county, each road and bridge located in its proper county, also all levies affecting unpaid taxes, and there are a great many official bonds of record of officers and school treasurers, that would have to be transferred, and many other papers and files.

The chattel mortgage business is a large affair, and it seems to me either they would have to be copied or the indexes copied, to each new county, each party located and cer-

ified to, the county in which he lives, or if just the indexes are entitled to, why in that case you would go to your new county clerk (in case you want to buy some personal property from your neighbor, and want to find out if there is a chattel mortgage against him) and get the numbers of record and date, and then go to Broken Bow to see if this mortgage covers the property you are after. And often times you would want to look up something pertaining to your assessment for old or new taxes, and they would be at the old court house in old Custer, and there are a great many little things that would come up, and papers and matters to copy that one cannot begin to enumerate.

SURVEYOR. In the surveyor's office there will be surveys and plats, and a great many notes pertaining to the survey of lands and lots that will have to be transcribed to the new counties, that portion which effects land to each new county.

JUDGE. In the county judge's office the unfinished probate matters will have to be hunted up, and that part of the files, records and papers transferred and transcribed, for each new county their portion.

DISTRICT COURT. In the district clerk's I find 37,561 pages of bound volumes of complete records, and about 2,409 pages ready to be bound, making 39,970 pages of complete record to go over, and divide to each county where it affects land, and a large part of these records pertain to land.

What is the complete record? It is a record of all the proceedings in the district court, together with a copy of the petitions, etc. As I said before a large part of these records is concerning land, and in order that you may understand, I will give you an example: Say a mortgage is foreclosed on a tract of land, and a complete record made. It would consist of the following: Petition, summons, sheriff's return on summons, all answers and papers filed in the case, all orders of the court and journal entries, decree of court, order of sale and advertisement, and return of order of sale and order of confirmation of sale—everything pertaining to the foreclosure proceedings, that would be a complete record. Why would they need to be copied? Because in looking up title to land, where sheriff's deed has been issued, you want to know whether or not all the proceedings are correct, and the place to find them is from the complete records and files. Now there are 39,970 pages, and the legal fee is 50¢ per page, which would be \$19,985.00, three-fourths of which would be \$14,988.75, but suppose we say 30¢ a page for copying, we would have \$11,991.00, and three-fourths of that would be \$8,992.25. Besides there are a large number of papers and orders outside of that to copy and certify to.

Then there are 19 appearance books to go through, or the greater part of them, and divide the cases to their proper county. There will be 23 judgment records that will not have to be transferred, but the judgments (which are alive) will be lien on land if the party against whom the judgment is rendered owns land, and how will you find out, in case you buy a piece of land, whether or not there are any judgment liens, unless you come to Broken Bow, where the judgment records are, and if you have to, what do you gain?

COUNTY TREASURER. This office concerns the taxes, of which all will be more or less acquainted, but in it we find a great deal of work to be done. There is a large amount of unpaid taxes, which will have to be copied. Of the farm land they are only due since 1895, except a few which ran back to 1893. Of the town lots, the taxes run back for many years; for instance in the town of Callaway there are a large number of lots upon which there are now due 14 years' taxes, including the year 1900, and there are other towns with taxes for many years, and all unpaid personal taxes for many years will also have to be transferred. In the copying of these taxes, the names of person assessed will have to be written, the description of land, value and each kind of tax, that is state, county, school, etc., and also trial. This will have to be carefully compared, and each personal and land tax put in the county to which it belongs, and this would be a long, tedious job; and there would be the tax sale record, which contains many tracts of land sold for taxes, which are not redeemed. To divide out these taxes to their proper counties, you will

have to go through 60 books or more. One can hardly guess of the amount of work to be done.

A VOICE FROM A SARGENT

Sound Argument From A Substantial Farmer.

Sargent, Neb., Oct. 9th, 1900.

Mr. Editor:— Just how any tax payer of the North-east or the North-west part of Custer County can cast a vote for County Division, with the proposed lines as they are, is more than I am able to understand. If we are to divide at all, has not the people of the North-east corner some rights? Why is it, that this corner is just one half as large as the proposed County, Callaway is situated in? This County may be too large, but the voters of this corner should not go to the other extreme and get a small corner where they will hardly be able to organize a new County at all. Why is it, that when these lines are proposed, the northeast corner is obliged to give so much of its rightful belonging territory to get a few schemers of Callaway, satisfied?

We all realize that one-fourth of Old Custer is too small for a County, but now about one-fourth less 65,000 acres of the best land in Custer county.

The people have been kept ignorant concerning the proposed division lines but we hope they will have an opportunity to see them, and after looking them over, say one that votes for division then, surely they are suffering from trips to Broken Bow.

We hear the argument that Broken Bow contains the only kickers against division. Of course, Broken Bow will oppose division, but every one knows that they have not created a corruption fund for the purpose of carrying out their ends as has Callaway.

One of the greatest enthusiasts of our quarter is a man who does not own a foot of land, nor does not pay over \$3.00 taxes a year, one who never has any business at the county seat, one who would not have business at a County Seat was located on every sand hill in the North-east corner. Think of Custer county being divided. Think of the northeast corner getting one-sixth of this County, when it should have one-fourth. Think of the northwest corner being cut off with only one-sixth of the whole of Custer county, and all the waste and there is in that locality, with Merca only ten miles away from Broken Bow as a county seat. These people never claimed they wanted division because of distance from the County Seat, but that it is the enormous fees of the sheriff.

They truly believe that with four sheriffs they would feel a sense of relief, with four clerks and four judges, and superintendents and treasurers. Oh Yes, we would be relieved.

Some of our fluent divisionists of Sargent, say the value of your farm would be doubled if we would divide and cut ourselves off in one-sixth of Custer county. The same fellows could be heard to say, "Go up the river 60 miles and build a ditch and your farms will be worth \$100 per acre." The same ones can be heard to say, "Vote bonds for the ditch and your land will be double in value."

We used to hear them say if we would get a railroad, our land would be double in value. We have a part of a ditch, we have the \$10,000 bonds, the railroad, and we have good quarters for sale now at \$1.20 that were worth \$1.80 in 1890; but now, if you will only enclose yourself in one-sixth of this magnificent County, your farms will surely be doubled in value. Oh, yes, these are the same flatterers, but the anti-divisionists say it will cost more to run four counties, to build four Court Houses, to transfer records to keep four sets of County officers, than to keep one.

Here Mr. Brega of Callaway, takes the floor. He quotes the statutes and says, "How can they tax us any more? Then he looks wise." "How can they tax us any more, when we are taxed to the limit, he repeats." I would like to ask Mr. Brega why it is that the levy for Logan Co. is 23½, Blaine 24, Sherman 23½, Valley 22½, and poor little Loop 24½, and all the rest of these small counties about the same, when the limit is 15 mills? Custer Co. has a 15 mill levy with only one-fourth valuation, while the above counties have more than one-half valuation.

Of course this is a great question for a lawyer of Mr. Brega's caliber to decide. He says, I defy any of the Broken Bow lackeys to answer his assertion. Perhaps it would be difficult for any Broken Bow lackey to answer, but a Sargent club member would say, "Look here, Mr. Brega, now that we have divided this County into four, and this corner cannot raise the money to do the business of the County, what are we to do?" "Shall we distasteful?" No, the County will say. You now have only one-fourth valuation.

Double the valuation and we will be able to raise the money for county expenses. That is the only thing to do, unless you issue bonds, and that means higher taxes. When you pay higher taxes, your small county will pay an unjust proportion of the state tax, and undue national tax, and it would meet the obligations of the new county by doubling the taxes not by increasing the levy but by increasing valuation. We now have only one-fourth valuation. Mr. Brega, is there any law that says you cannot double that multiply it by

four if necessary? Oh, that argument is disgusting to a man that pays his honest debts. It is repodition. It is damnable. Think of an attorney at law, crouching in the form of a man, behind such a subterfuge as that! National, State, County and individual business should be transacted in the same way. Think of an attorney advising and enforcing a client to contract debts to go beyond his means and give as reason for his advice, that the client was not financially responsible. Honestly and prudently say, stay within your means."

Again, the great apostle of division bobs up and says the anti-divisionists charge that it would require a great deal of time and expenditure to transfer records. The divisionists say that this is some of Broken Bow's false alarm. Mr. Brega says that all the transfer of records that will be necessary, would be to place them in a tray and cart them over to Callaway. Mr. Brega knew that this was a falsehood. He knows that deeds and mortgages are recorded in books, and that they are not entered according to precincts, townships, or any other regular way, so books would necessarily be provided, and these great stacks of records, indexed and copied with a pen. Three new counties would be supplied.

I will make what I consider a fair estimate of the expense of the transference of records. To provide books and place them in each county in just as good shape as they are now, within the vaults of Custer county at \$150,000 and it will not be far from being true. \$10,000,000 in each county for a court house, would mean \$10,000 bonds the first year.

The supervisors record shows that we have eight (8) bridges in this proposed County, as follows: Milburn 325 ft. long, Gates 200 feet long, Walworth 180 feet long, West Union 431 feet long, Sargent 521 feet long Cometook 380 feet long, Wescoot 300 feet long, and Longwood 180 feet long.

The amount expended for bridges in 1899, in Custer county was \$5952.73 and in 1900 to date, \$4573.00 and fully one-half of the expense of bridges in Custer county, would fall to this proposed County. These places us in one-sixth of Custer county with all of these bridges and expenses, then double the valuation vote more bonds, then when you want to see the county judge, drive five miles in the country and bring him in.

No, Mr. Brega, we do not want real estate boom that badly just for you. Our county is just passing through its infancy; like all counties and individuals it has its trials.

MOORE ABOUT THE OPEN DOOR.

Several county papers have contained an article headed, "The Door to County Division Open. G. E. Carr has given us the Key."

This article is signed "A Callaway Divisionist," (Dick Brega, is disguise) and he implies every one to read it. In the article he alleges that Mr. Carr, member of the board of supervisors, recently stated that there are \$250,000.00 of unpaid real estate taxes in Custer county. This is the "key" which he claims Mr. Carr has given the "divisionist." We do not know whether Carr made the statement or not, nor are we informed as to whether the statement, if made, is correct, but let us assume that there is \$250,000.00 of unpaid real estate taxes in this county. What does this fact demonstrate? Not a failure of the county treasurer to perform their duty, because "A County Divisionist" in the article says that we never had better officers in the county than our present county treasurer and Mr. Lomax his predecessor.

Lomax held the office for four years and our present treasurer almost one year, five years would certainly be sufficient time in which these treasurers with the assistance of tax collectors in each township would collect the taxes if they could be collected.

Now, it is well understood by every one that upon failure to pay real estate taxes, it becomes the duty of the county treasurer to offer the land for sale in order to obtain the taxes due against it.

This, the Treasurer, can do from year to year, and this has been done each year in Custer county, and this land has been offered for sale by county treasurers over and over again.

If, when offered at public sale, there are no bidders, then he may sell at private sale, so that the land against which remains unpaid this \$250,000 of taxes though open for sale at all times has not and a purchaser. Why? For the simple reason that in Custer county there is a vast amount of unoccupied land, land which is not suitable for any other than grazing purposes. It is not occupied because it will not sustain a family. No one wants it, and that is why the taxes remain unpaid against it.

While our county is in area large, in its ability to support families or a population, it is not greater than many other counties of one-third its size. If each quarter of land in Custer county was capable of sustaining a family and was occupied by a family, then the burden of paying the expenses of four counties instead of one, would not be much greater than the present burden of supporting Custer County.

The great argument of division is the size of the county. But think of it—a body of land in this county valued for revenue purposes at an exceedingly low valuation, but with an unpaid tax of \$250,000.00 and no one in all the county willing to pay the taxes and expense of foreclosure, in order that they may obtain the land.

In counties east of us, where land is of considerable value, it never goes begging for bidders at tax sale. Taxes there as a rule are paid.

It is the poor quality of the land and the certainty that it will not be redeemed from tax sale that prevents purchasers of the same, for taxes. It costs as much to foreclose a lien obtained by purchase at tax sale, as it does to foreclose a mortgage. The expense is anywhere from \$50.00 to \$70.00.

Those who buy land at tax sale, do so expecting the owner to redeem it. While the purchaser at tax sale receives 20 per cent interest per annum for two years on the amount invested, in this county it seems that even this great incentive is not sufficient to induce anyone to buy this land for the taxes because in order to get the money out which they pay, they are required to invest a greater amount in attorney fees, court expenses, etc., than the amount invested, and they will not give the taxes and this expense for the land.

Now this reason would be the same after division. Indeed, there would be less incentive to buy the land after division than at the present time, for this reason: The purchaser at tax sale, when he has once obtained his lien against the land, must, in order to keep his lien good keep paid the subsequent taxes. Now if the county should be divided, the valuation of this land for revenue purposes would necessarily become greater, and therefore the subsequent taxes greater, and the purchaser would the more certainly refuse to buy. No fact can speak stronger against county division than the alleged fact that \$250,000 of unpaid real estate taxes at this time exists in Custer county.

County Bonds. Custer county hasn't a dollar of bonded indebtedness. How is it with the counties touching us on every side.

Logan county \$15,000
Blaine county 12,500
Loop county 14,000
Valley county 31,500
Sherman county 137,900
Buffalo county 112,500
Dawson county 103,600
Custer county None

These figures are absolutely correct. If you doubt them, a postage stamp will bring you the information from the county clerks of the various counties named. If a small county can be run cheaper than a large one, why don't these small counties keep out of debt?

Jason Evans.

Jason Evans.

Jason Evans.

Jason Evans.

ABOUT COUNTIES LEVIES.

Custer	15
Buffalo	19
Dawson	22
Valley	22½
Sherman	23½
Logan	23½
Blaine	24
Loop	24½

Now, Readers, if you doubt the correctness of the above figures, don't take the word of any one for it; just write to the county clerks of the counties named, and get the information direct. It will only cost you a two cent stamp. Then ask your division neighbor if the small counties adjoining Custer are being run on a fifteen mill levy.