

June 7 - 1900.

Treasurer is hereby authorized to accept the said sum of \$32.90 in full payment and satisfaction of said judgment.

Mr. Kipstad excepted the terms of the motion which motion was carried ^munanimously.

J. C. McPhail
Judgment.

J. C. McPhail appeared before the Board and represented that he could not pay the judgments against him, at the present time, but that he would pay the same in installments at \$13.00 per month, commencing July 1 - 1900.

application
for abatement
J. P. Williamson.

In the matter of the application of J. P. Williamson as Agent for the owner of the N. W. 1/4 of 17-129-55 for a partial abatement of the taxes for 1894 and 1895 on said land and offering to pay the original taxes at 7% per annum from date said taxes became delinquent, together with the Sheriff's fees if any in case of tax judgment sale.

On motion the application of Mr. Williamson was allowed, and the County Auditor is hereby authorized to make settlement accordingly, provided that all taxes due and delinquent are paid on or before June 15 - 1900.

Partition
for
Side Walks
in front
of Court House.

In the matter of the petition for a new side walk along the Court House lots, said walk to be 8 feet in width, which petition represents that the adjoining lots up to the intersection of Elk and Antelope Aves. would receive their ^{walks} and make them the same width. It was moved by Commissioner Intelhouse and seconded by Commissioner Pfeifer that the prayer of the petitioners be granted.

Which motion was carried.

On motion Commissioner Intelhouse was appointed a Committee to see that said walk was properly built, and at as low an expense as possible, consistent with good material and workmanship.

L. C. Mann
Refunding
Order.

In a matter of the application of L. C. Mann for a refunding of the sum of \$2.47 over taxation for 1899 paid by him, by reason of having been assessed in the town of Forman, instead of ^mthe township of Dunbar where he resided, he having paid the sum of \$4.99 the amount of taxes assessed against him in the said town of Forman.

It appearing to the Board that Mr. Mann was not liable for assessment in the town of Forman and that he had paid the amount of taxes levied against him in said town, and that he should have been assessed in the township of Dunbar, and that the levy of taxes in the said township of Dunbar would

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have amounted to the sum of \$2.52 only.

On motion the application was granted, and the Auditor is hereby instructed to draw a refunding order to said Mann in the sum of \$2.47

Application of C. A. Wheelock asking for a partial abatement of the taxes on said lands for 1894-1895 and 1896 and offering to pay the original taxes at 7% per annum from date same became delinquent;

On motion the application of said Wheelock was allowed for 1895 and prior years, and the Auditor is hereby authorized to make settlement accordingly, providing that all taxes due and delinquent, together with the Sheriff's fees (if any) in the case of Tax Judgment sale, are paid on or before July 15-1900.

Application of C. W. Wheelock as Agent for the owner of the SE 1/4 of Sec. 4-129-55 asking for a partial abatement of the taxes on said lands for 1894-1895 and 1896 and offering to pay the original taxes with 7% per annum from date same became delinquent;

On motion the application was granted for the 1895 and prior years and the Auditor is hereby authorized to make settlement accordingly, providing that all taxes due and delinquent, together with the Sheriff's fees (if any) in case of Tax Judgment sale are paid on or before July 15-1900.

Application of P. L. Hinbaugh of the N. W. 1/4 of Sec. 20-130-56 for a partial abatement of the taxes on said lands, for 1892-1893-1894 and 1895, and offering to pay the original taxes for said years with 7% per annum from date same became delinquent, together with the Sheriff's fees (if any) in case of tax judgment sale.

On motion the application was granted and the Auditor is hereby authorized to make settlement accordingly, providing that all taxes due and delinquent are paid on or before July 15-1900.

Application of John Kendall as Agent for the owner of the SE 1/4 of Sec. 31-129-58 asking for a partial abatement of the taxes on said lands for 1893-1894 and 1895 and offering to pay the original taxes for said years with 7% per annum from date same became delinquent, together with the Sheriff's fees (if any) in case of Tax Judgment sale.

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- On motion the application was granted and the Auditor is hereby Authorized to make settlements accordingly, provided that all taxes due and delinquent are paid on or before July 15th 1900.
- Adjournment On motion the Board adjourned to 1 o'clock P.M.
1 o'clock P.M.
- In session The Board in session pursuant to adjournment.
All members present.
Chairman Burkhardt presiding.
- Application of W. Wolfe for Ellen V. Wolfe owner of Lot 18 Block 21 Town of Milnor asking for the Board to cancel the taxes on said lot for the year of 1895 for the reason that said lot is a part of Sec. 9 132-54 and not subject to assessment and taxation on account of being still Government Land. said Sec. 9 not having been patented.
On motion the application was laid on the table for further consideration.
- Application of W. Wolfe owner of Lot 14 Block 33 Town of Milnor asking the Board to cancel all taxes on said lot for 1895 and prior years on the ground that said tax and assessments were illegal in that said lot is a part of Sec. 9-132-54 and not subject to taxation and assessment on account of still being Government Land. Sec. 9 not having yet been patented.
He also represents that there was not and never had been any buildings on said lot.
On motion the application was granted and the Auditor and Treasurer are hereby Authorized and instructed to cancel said taxes on the Tax Roll for 1895 and prior years.
- Application of Phuman precinct to change voting place In the matter of the petition signed by the electors of Phuman precinct asking the Board to change the voting place in said precinct from the present designated place, School House #2 known as the Henry Byc School House to School House #1 known as the John Brekke school House.
On motion the prayer of the petitioners was granted and the said change is hereby ordered.
- Bond of Abstract Company The Bond of the Carquest Security Abstract and Title Guaranty Co as principals in the penal sum of Five Thousand Dollars (\$5000.00) with J. H. Haring, Mrs. Hurley, Amstrong & J. McKeuzie + J. E. Bishop as sureties there to was presented to the Board for approval.
On motion the said Bond was accepted and approved, and the Security Auditor is hereby

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Bond authorized to issue to said company his certificate authorizing said company to do business as provided by the Statutes in such cases made and provided.

Application of H. W. Wilson as agent for Mrs. Lydia Wilson (now Pater) of Cayuga Co. represents that she is the owner of certain lots in the Village of Cayuga and that other lots have been erroneously listed and assessed to her and the same lots which had been so erroneously assessed to her were also assessed to J. R. Jones and that she and said Jones had paid the taxes thus making a double assessment and taxation and that she had paid the sum of \$5⁵³ for the years of 1895-1896-1897-1898+1899 as described in said application.

It appearing to the Board that the foregoing statement and matters stated in the application are true,

On motion the application was granted and the Auditor is hereby instructed to draw a refunding order to Mrs. Lydia Pater for the sum of \$5⁵³.

Application of G. A. Whelock as agent for the owner of the NE 1/4 of Sec. 7-131-55 and asking for a partial abatement on the taxes on said lands for 1894-1895+1896 and offering to pay the original taxes for said years with 7% per annum from date same became delinquent. On motion the application was granted for 1895 and prior years, and the Auditor is hereby authorized to make settlement accordingly providing that all taxes due and delinquent together with the Sheriff's Fees (if any) in case of Tax Judgement sale are paid on or before July 15th 1900.

Application of Linguest and Roberts for cancellation of 1899 P. C. tax in South West. In the matter of the application and affidavit of Linguest and Roberts representing that the personal property assessed against them for the year of 1899 in South West Township belonged to and were also assessed in Marshall County in S. Dak. which was supported by the affidavit of the Auditor of said Marshall County that the said personal property was duly assessed for taxation in said Marshall County and that the taxes on same had been duly paid by the said Linguest + Roberts and which application asked the Board to cancel said tax on the Tax roll of South West Township for 1899.

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It appearing to the satisfaction of the Board that the said statements are true and correct, the Auditor and Treasurer are hereby instructed to cancel said tax from the said tax roll.

J. N. Vail appeared before the Board and asked for an extension of time for payment of the judgment against him of date Oct-6-1894 in the sum of \$46⁸⁸ for personal property taxes of 1892 + 1893 and offered his note in the same amount due on or before Oct-1-1900 secured by chattel mortgage and collateral to said judgment.

On motion the offer of Mr Vail was accepted and a note and mortgage were duly executed.

On motion the Board proceeded to the consideration and allowance of Bills.

The following bills having been audited by the Committee on Claims were on motion allowed as follows viz:

The Champion Iron Co. Jail cells as per contract	\$150 ⁰⁰
J. E. Cunningham Services as Co Physician	\$25 ⁰⁰
St Joseph Hospital St Paul Minn. Board care + treatment of Thomas Janson	\$95 ³⁰
American Tent and Awning Co. Window Awnings	\$8 ⁷⁰
O. N. Hanson Hay for Mrs Dahl rejected	
Muller Bros Records + Stationery	\$71 ¹⁹
St Paul Book + Stationery Co. Stationery	\$6 ⁶⁰
J. N. Malby Legal Publications	\$11 ²⁵
J. N. Malby Legal Printing	\$20 ⁰⁰
J. N. Malby Stationery	\$4 ⁵⁰
J. N. Malby	\$2 ²⁵
J. N. Malby	\$2 ²⁵
A. G. Nagel Labor for bounty	\$10 ⁷⁵
Wm Hurly Jr. Labor in Reg Buds office	\$15 ⁰⁰
A Peterson Goods for Mrs Bell	\$8 ⁰⁰
L. M. Parker Examinations and supplies for schools	\$37 ⁵⁰
L. Steinkamp Goods for bounty	\$9 ⁵⁰
Job W. Lewis Janitor two months	\$60 ⁰⁰
Robert C. Hurly Legal printing &c.	\$5 ⁵⁰
A. L. Deury Co Insurers postage and freight	\$23 ⁹⁶
A. N. Thim boat for Hiltgen	\$39 ⁰⁰
Forman Telephone Co messages for bounty	\$2 ⁸⁰
J. L. Burkhardt Window awnings	\$20 ³⁰
Dypt Bros Goods for Mrs Dahl	\$15 ⁶⁶
Dypt Bros Goods for bounty	\$10 ³⁵
A. M. Simpson Co. Dypt, Mileage + postage	\$29 ⁵⁵
State attorney Mr Bishop appeared before the Board and reported in reference to the case of G Miller Van Nest vs. Dargue Co. which involves certain tax certificates for certain years on St P indemnity lands,	

G Miller Van Nest vs. Dargue Co.

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Miller v. Nest
argued
continued

and that it was his opinion that by recent decisions of the Supreme Court that the County had no showing against the complaint.

On motion the State attorney was instructed to confer with J.E. Robson attorney of Fargo and if the said Robson was of the opinion that the County had no showing then the State attorney should stipulate a settlement with the plaintiff to the best of his ability for the benefit of the County.
Chief voting No.

Application of
Gladby
statement
Lot 12 Block 3
Clarend

In the matter of the application of W.J. McKenzie ^{as agent} for E.T. Gladby owner of Lot 12 in Block 3 Clarend and offering to pay the sum of \$10.00 in full payment for all taxes due and delinquent, the County.

On motion the application and offer was granted and the Auditor is hereby authorized to make settlement accordingly.

Bills
Board

The Board continued the consideration of bills and the following having been audited by the Committee on claims were on motion allowed as follows viz:

Walker Bros	Records + Stationery	261.00	allowed	\$250.50
P. Christiansen	Board of Prisoners			\$127.80
Olavo Ernsen	Board and care of Knud Olson			\$27.00
Wm. Hurly	Legal Publication	\$13.75	allowed	\$13.25
H.S. Howard M.D.	Vaccinations			\$17.00
H.S. Howard M.D.	Setting fractures for Oah child			\$5.00
J.H. Matthy	Stamped envelopes			\$12.00
Eugen + Norkelby	Dray age	11.50	allowed	\$13.50

Adjournment
June 8" 1900

On motion the Board adjourned to 9 o'clock A.M. June 8" 1900

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9 o'clock A.M. June 8" 1900

Session

The Board met in session pursuant to adjournment, All members present
Chairman Burkhardt presiding.

Business

The Board proceeded to the consideration of Bills. The following bills having been audited by the Committee on claims were allowed as follows viz:

Building and Loan Assn of Dak.	Rent for Mrs Oah			\$21.00
J.W. McKenzie M.D.	Services as County Physician			\$58.33
J.W. McKenzie M.D.	Services as Supt. County Board of Health			\$20.60
John R. Jones	Goods for Muth and Bell	\$33.68	allowed	\$32.92
G.B. Phifer	Board and clothing for Andy McQuay			\$17.00
G.B. Phifer	Sec. Com. Services as poor Committee			\$7.60
R.D. Looy	Lumber for the County			\$7.31
R.D. Looy	Wood for Mrs Oah			\$3.25
H.S. Baker Co. Auditor	Postage and Express			\$7.96
N.A. Satchhouse	Meat for Mrs Oah			\$3.25