

Dec 19th 1900

The Board in session pursuant to adjournment.
All members present. Chairman Burkhardt presiding.
The minutes of yesterday session were read and on motion
were approved as read.

Bills - The following Bills having been audited by the Committee on claims
were presented and on motion were allowed as follows viz:-
Pauson County Gazette Brief in case of State vs. R.A. Stewart \$ 16.00
P.H. Parker Atty. in case of State vs. Perry and Norton \$ 40.00

The Board proceeded to the consideration of applications and
petitions as follows viz:-

State Finance
Co. Abatement
of Taxes in
Town of Milnor

In the matter of the application of the State Finance Company
for an abatement on the taxes of 1900 on the 292 - 25 foot lots owned
by them on the North side of the N.P. Ry Cos track in the Town of
Milnor to a basis of \$7⁵⁰ per lot and representing that the same
had been assessed at a valuation of \$5⁰⁰ per lot and the same
valuation as the 50 foot lots and without distinction as to size of lots
and thus making a double valuation on the 25 foot lots.

It appearing to the Board that the representations of said
State Finance Company are true and that the relief asked
for is right and just. On motion the Treasurer is hereby
authorized to make the abatement asked for and to accept
and receive the said 1900 taxes on a basis of a valuation
of \$7⁵⁰ for each 25-foot lot assessed in said Town to said State
Finance Company on the North side N.P. Ry less track.

Refundment of
J.S. McNulty

In the matter of the application of J.S. McNulty for a refundment
of the sum of \$248⁰⁹/₁₀₀ for moneys paid and the interest on same
for Absolute Bond on lot 26 in Block 22 in the Town of Milnor said Bond
bearing date May 7th 1894.

On motion the petition was referred to the State Attorney for his
opinion as to the liability of the County.

E. Hummery
2 CD Bond
matter of.

In the matter of the Quit Claim Bond from one Edward E.
Hummery to Pargent County, covering the E 1/2 of NW 1/4 Sec 32 Twp.
132 R 56. and it appearing that said bond was given to said
County to off set a Tax Bond which had been issued to said
Hummery, and which Tax Bond had subsequently been found
to have been issued upon illegal taxes on said land before
the issuance of a patent therefor. The following resolution
was presented viz

Resolution
By Board.

Resolved That the State Attorney be authorized, and hereby
instructed to join issue on a prepared statement of the
facts involved in said transaction to be submitted to the
Court to determine the respective rights of the parties thereto.
Dated at Gorman N Dak. Dec. 19th A.D. 1900

J.L. Burkhardt, Chairn Co. Comis
C.G. Seltzer.
E.B. Johnson.
H.B. Phifer.
H.A. Intelhause.

On motion the foregoing resolution was adopted by a unanimous vote all voting Aye!

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August Quast
asking Colo
Quast Title
for him on a
Tax Deed.
Rejected

In the matter of August Quast whereby he asks the County asking Colo to quit illegal title of a tax deed issued for 1886 tax and tax certificate issued for 1888 tax to J. Clifford and conveying 86^{1/2} of Sec. 35-131-58. whereupon examination it appears that said lands were at one time entered for proof and that said entry had been cancelled before issuance of the patent thereon and which lands were subsequently entered by said August Quast, the patent thereon issued March 8th 1898. On motion the matter was referred to the state attorney for his opinion as to the liability of the County and the status of the claim of said August Quast.

In the foregoing case, the State Attorney rendered his opinion that there was no liability on the part of the County and further that there existed no authority in the Board of County Commissioners to quit title but that the matter of quitting title lay between said Quast and J. E. Clifford.

On motion the matter was rejected.

A motion the Board adjourned to 1:30 p.m. select

1:30 select p.m.

Refundment
of School Poll
illegally assessed
to A. Johnson

The Board in session. All members present.

In the matter of the application of A. N. Cullblow as agent for A. Johnson asking for an abatement on personal property tax assessed in White Stone Hill Township for 1899 to the amount of \$1.28 represented in the original tax of \$2²/₁₀₀ which includes a school poll tax of \$1⁰⁰/₁₀₀ and that said Poll was illegally assessed. said Johnson being a non-resident; that before said taxes became delinquent he applied to the County Treasurer to pay his legal tax and offered the said Treasurer the said sum of \$1⁰⁰/₁₀₀ but that the Treasurer refused to accept said amount. On motion the application was granted and Auditor and Treasurer are hereby authorized to accept and receive the said amount of \$1⁰⁰/₁₀₀ for payment in full and to make abatement accordingly.

Christiansen
Abatement.

In the matter of the petition of Peter Christiansen for an abatement of penalty and interest on the taxes on lots 1-2-9-10-11²/₄ 12 in Block 17 in the Town of Ironman and allow him to pay the original of said taxes with 7% interest from the date said taxes became delinquent together with the Sheriff's Fee (if any) in case of tax judgment sale.

On motion the petition was granted and the Auditor and Treasurer are hereby authorized to make settlement accordingly.

Application
of Gustav Nickler
illegally assessed

In the matter of the application of Gustav Nickler for the cancellation and abatement of the personal property taxes for 1899 (said assessment being in South West Township) and representing that he had been assessed in Marshall County Iowa where he lives, for the same property and that he had paid the taxes for said year in said Marshall County which representation was supported by proper affidavit and by the affidavit of the County Auditor of said Marshall Co.

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On motion the application was granted and the Auditor and Treasurer are hereby authorized and instructed to cancel and abate same of record.

Application of Mrs. E. Book a resident of Marshall County S. Dak. for the cancellation of a personal property tax assessed to her for 1899 (in S. Dak.) and representing that the same property was assessed to her in said Marshall County and that she had paid said taxes in said Marshall County.

On motion the application was granted and the Auditor and Treasurer are hereby authorized and instructed to cancel and abate same of record.

Matter of J. I. McNulty, Cont. from page #35
In the matter of the application of J. I. McNulty which had been referred to the State Attorney and which has now been returned by him with the opinion that the County was liable for the amount therein asked for. On motion the matter was referred back to the State Attorney for further examination and consideration.

Wm. Hurly Abatement.
In the matter of the offer of Wm. Hurly to pay the sum of \$35⁰⁰/₁₀₀ in full payment for all delinquent taxes held by the County on 1/2 of Block 12 in the Town of Forman. It appearing to the Board that nearly one half of said lands were under water from the Lake formed by the Artisan Well and the valuation on same had not been materially changed from what the valuation was before said land became overflowed.

On motion the offer was accepted and the Auditor and Treasurer are hereby authorized and instructed to accept the said sum of \$35⁰⁰/₁₀₀ in full payment of said taxes and to make settlement + abatement accordingly.

On motion the Board adjourned to 9.30 o'clock A.M. Dec 20th 1900.
9 o'clock A.M. Dec 20th 1900.

The Board in session pursuant to adjournment. All members present. Chairman Buckhardt presiding. The Minutes of yesterday's proceedings were read and on motion were approved as read.

Bills The following Bills having been audited by the Committee on claims were presented and on motion were allowed as follows viz:-

R. E. Hurly	Balance on Court Calendar	\$5.00	Accepted
J. Bishop	State Attorney	Legal Expenses	\$10.00
J. D. McKenzie M.D.	Salary	County Physician	\$50.00
J. Christiansen	Sheriff	Fees	\$141.05
"	"	Board of prisoners	\$55.80
G. B. Phifer	Services + mileage	as Poor Committee	\$6.50
A. L. Drury	Treasurer	Drawing Jurors	\$3.00
W. B. Baker	Auditor	"	\$3.00
J. Arquisinger	Board of Jurors	\$4.55	Allowed
Commiss. on	Phifer	having been elected as member of House of Representatives 13 th district.	hand in his

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Resignation of
H.B. Phifer
Commissioner of the 4th District.
On motion the resignation of Commissioner Phifer was accepted.
By a unanimous vote it was voted that the thanks and
commendations of the Board are hereby extended to Mr Phifer
for his gentlemanly, conscientious, and painstaking qualifications
as a member of the Board.

A vacancy now existing in the 4th District a petition was
presented signed by thirty-six of the Tax payers of the 4th
District asking that the Board appoint Mr Joseph N. Straub
of Jackson Township in said district as County Commissioner
from the 4th District to fill the vacancy caused by the resignation
of Commissioner Phifer.

On motion the petition was accepted and granted and Mr
Joseph N. Straub is hereby appointed as County Commissioner
from the 4th District to have and to hold the same till the 1st
day of January A.D. 1902 or until his successor shall have
been duly elected and qualified.

Bills
Allowed
and rejected

The following Bills having been audited by the committee on
claims were presented and on motion allowed as follows viz: -

C.P. Chesney Bailiff to Court	\$ 30.00
C.H. Seltzer Services & Mileage as County Commissioner	\$ 26.70
E.B. Johnson " " " " " "	\$ 25.40
H.H. Dittelhaus " " " " " "	\$ 24.10
H.B. Phifer " " " " " "	\$ 25.70
J.L. Burkhardt " " " " " "	\$ 19.20

The minutes of today's proceedings were read and on motion
were approved as read.

On motion the Board adjourns in. div.

Attest N.S. Baker
County Auditor