

Forman, N. Dak. January 2nd, 1940.

The Board of County Commissioners met at the office of the County Auditor, pursuant to law, with all members present except Mr. Anderson.

The Board was called to order by R. W. Safstrom, County Auditor.

A motion was made, duly seconded and carried that H. C. Loudon be elected Chairman of the Board for the ensuing year.

The minutes of the last meeting were read and on motion approved by the Board as read.

Mr. Saewert moved that the following order of business be adopted for the ensuing year: First, roll call; second, reading of the minutes of the previous meeting; third, unfinished business; fourth, applications and petitions; fifth, bills; sixth, miscellaneous business; seventh, adjournment.

Mr. Wyum seconded the motion and same carried.

A motion was made by Mr. Dawson that Mr. Obed A. Wyum be appointed Courthouse Commissioner for the year 1940.

Mr. Saewert seconded the motion and same carried.

It was moved by Mr. Saewert, seconded by Mr. Dawson and carried, that each commissioner be appointed Road and Bridge Commissioner in and for his own district, with power to call to his assistance, other Commissioners to act with him when necessary.

Moved by Mr. Saewert and seconded by Mr. Dawson that the County Auditor be authorized and directed to pay by Auditors warrants all salaries and clerk hire and janitors salaries for the ensuing year, 1940, as fixed by the Board or by Legislative enactment, also all orders presented by the County Public Welfare Board to be paid out of the Social Welfare fund.

Motion carried.

The Board next proceeded to consider the appointment of Superintendent of the County Board of Health for the ensuing year.

Mr. Saewert moved that F. G. Hubbard, M. D., be appointed Superintendent of the County Board of Health for the ensuing year.

Mr. Dawson seconded the motion and same carried.

A motion was made by Mr. Saewert that the salary of the Superintendent of the County Board of Health for the ensuing year be fixed at \$300.00, same being the minimum that the law allows, and the mileage be fixed at 7 cents per mile necessarily traveled.

Mr. Dawson seconded the motion and same carried.

The Board next proceeded to consider the appointment of Insanity Commissioner.

It was moved by Mr. Dawson, seconded and carried that Wm. Lyle, M. D. be appointed Insanity Commissioner for a term of two years.

A motion was made by Mr. Wyum that the County Auditor be instructed to publish a report of expenditures by auditors warrants also collections for the respective County funds in the proceedings of the Board.

Mr. Dawson seconded the motion and same carried.

On motion the Board approved the following applications for sale of beer and hard liquor and ordered licenses issued:

G. G. Hendrix, for sale of beer off and on lot 4 in block 1, Village of DeLamere for the year ending October 22nd, 1940.

G. G. Hendrix, for sale of hard liquor, off and on lot 4 in block 1, Village of DeLamere, for the period ending June 29th, 1940.

Roman Waldera, for sale of hard liquor, off and on lots 20, 21, 22 in block 8, Village of Veda, for the period ending June 29th, 1940.

Kermit Johnson, for sale of hard liquor, off and on North half of lot 1 in block 2, Village of Gwinner, for the period ending June 29th, 1940.

Helen I. Kyllingstad, County Nurse, filed report for December and an annual report of public health and nursing activities for the past year.

Eight delegations conferred with the Board in regard to WPA, taxes, highway maintenance and welfare.

On motion the Board adjourned at 5:30 o'clock, p. m., to January 3rd, 1940.

Forman, N. Dak. January 3rd, 1940.

The Board of County Commissioners met, pursuant to adjournment, with all members present.

Mr. Saewert moved that the application of Lance E. Cooper for license to sell hard liquor off the premises described as lot 11 in block 1, Village of Brampton, be allowed and that an off sale license be issued to the applicant for the period beginning January 3rd and ending June 29th, 1940.

Mr. Wyum seconded the motion and same carried.

Three delegations, including representatives of the WPA, conferred with the Board in regard to work projects, seed loans, welfare, office equipment and highway matters.

On motion the Board adjourned at 6:30 o'clock, p. m., to 9 o'clock, a. m., January 4th, 1940.

Forman, N. Dak. January 4th, 1940.

The Board of County Commissioners met, pursuant to adjournment, with all members present.

The Board proceeded to audit patrol services rendered townships and others during the past year.

Mr. Saewert moved that the application of Vivian Township for an abatement of the taxes on North 3 ft. of lot 4 and all of lot 5 in block 1, Randalls Addition, Village of Stirum for the years 1930 to 1939, inclusive in the amount of \$211.24 be allowed, subject to the approval by the State Tax Commissioner, for the reason that this property had been donated to Vivian Township for use as a Community building.

Mr. Dawson seconded the motion and same carried.

Mr. Saewert moved that the application of W. D. Putman for an abatement of the 1938 years taxes on a structure located on lot 16, in block 6, Village of Gwinner, in the amount of \$18.91 be allowed subject to the approval by the State Tax Commissioner, due to loss of building by fire.

Mr. Anderson seconded the motion and same carried.

Mr. Saewert moved that the application of the Bank of North Dakota for the cancellation of the 1939 years taxes on the following described land and removal of same from the tax lists be allowed, subject to the approval by the State Tax Commissioner, for the reason that this land has become the property of the State: NW $\frac{1}{4}$ of section 15-131-57 and lots 3 and 4 and E $\frac{1}{2}$ of SW $\frac{1}{4}$ of section 31-131-56.

Mr. Anderson seconded the motion and same carried.

Mr. Dawson moved that the 1939 taxes on the NW $\frac{1}{4}$ less 10.44 acres in section 2-129-58 be abated for the reason that the contract for a previous sale of this land had been cancelled.

Mr. Saewert seconded the motion and same carried.

Three delegations conferred with the Board in regard to County supplies, bills and WPA projects.

On motion the Board approved the report of Sheriff A. B. Christiansen of delinquent personal property taxes collected during the month of December, 1939, in the amount of \$921.95.

On motion the Board adjourned at 5 o'clock, p. m., to 9 o'clock, a. m., January 5th, 1940.

Forman, N. Dak. January 5th, 1940.

The Board of County Commissioners met, pursuant to adjournment, with all members present.

The Board proceeded to make a quarterly settlement with the County Treasurer for the quarter ending December 31st, 1939, and found that he had on hand at the close of business, January 4th, 1940, the sum of \$79,607.71.

All of these funds were found to be properly accounted for and the Board next compared the ledgers of the Auditor and Treasurer. Same being found correct, the Treasurers books were on motion accepted by the Board and settlement declared closed.

The Board next proceeded to check the County offices for the quarter ending December 31st, 1939, and found that during the said quarter, fees had been collected as follows:

Sheriff	\$77.60
County Judge	130.90
Clerk of Court	79.50
County Auditor	41.76
Superintendent of Schools	None.

All of these fees were found to be properly accounted for and the books were on motion accepted by the Board.

M. H. Wilson, Oakes, of the U. S. Forestry Service, met with the Board in regard to carrying on the Shelter Belt project through the winter months.

Mr. Saewert moved that 250 gallons of gas be authorized for transportation for the WPA forestry project at Milnor.

Mr. Anderson seconded the motion and same carried.

Five delegations conferred with the Board in regard to WPA, Old Age Assistance and rental of County lands.

On motion the Board adjourned at 5:30 o'clock, p. m., to 9 o'clock, a. m., January 6th, 1940.

Forman, N. Dak. January 6th, 1940.

The Board of County Commissioners met, pursuant to adjournment, with all members present.

The Board commenced checking receipts and disbursements for the quarter ending December 31st, 1939.

Mr. Dawson moved that Arthur Roberts be employed as patrolman for Sargent County Patrol No. 3. Mr. Anderson seconded the motion and same carried.

On motion the Board approved contracts for settlement of delinquent taxes which had been entered into with the following:

J. J. Wisniewski Estate	Fred Wisniewski	Ross Thompson
Wm. Even	Mrs. C. F. Lewis	Otto Schutt
Wm. Nolan	Tom Sobotta	Wm. Goltz
C. A. McGraw	Everett Stevens	John Stockstad
H. B. Thompson	John Faaberg	J. G. Vigen Estate
Henry Solie	F. M. Knoll	Theo. Johnson
V. W. Farrar		

On motion the Board approved an application from Willey Township for a large culvert to be placed between section 27 and 34-132-55.

On motion the Board adjourned at 5:30 o'clock, p. m., to 9 o'clock, a. m., January 8th, 1940.

Forman, N. Dak. January 8th, 1940.

The Board of County Commissioners met, pursuant to adjournment, with all members present.

The following resolution was introduced and on motion adopted by the Board:

WHEREAS the United States District Court on May 12th, 1939, ordered a reduction in the taxes of the Minneapolis, St. Paul & Sault Ste. Marie Railway Company for the year 1938 of approximately 9% or \$316.95, and WHEREAS the said railway company has now paid the balance of the tax as stipulated in the Court order BE IT RESOLVED that the abatement of \$316.95, ordered by the United States District Court be hereby approved and that the County Auditor be instructed to enter said abatement on his records.

F. A. Mead, Exec. FWB Secretary, consulted with the Board in regard to welfare matters.

The Board continued to audit patrol and highway accounts.

On motion the rental rate for use of Motor Patrols for moving buildings was set at the following schedule until further notice:

\$3.00 per hour for 1 patrol
\$5.00 per hour for 2 patrols
\$7.50 per hour for 3 patrols
\$3.00 per hour for use of Caterpillar tractor.

The Board proceeded to review delinquent personal property taxes.

The Sheriff filed report of uncollected and unpaid personal property taxes totaling \$66,228.00. Sheriff Christiansen and deputy Kerling conferred with the Board in regard to collection of delinquent personal property taxes.

State's Attorney King was called into conference in regard to tax collection problems.

Four delegations conferred with the Board in regard to highway and drainage and WPA.

On motion the Board adjourned at 6 o'clock, p. m., to 9 o'clock, a. m., January 9th, 1940.

Forman, N. Dak. January 9th, 1940.

The Board of County Commissioners met, pursuant to adjournment, with all members present.

The Board continued checking receipts and disbursements.

Verner Township Board met with the Board and arranged for gravel surfacing of Township highway on the WPA County wide highway project as soon as labor is available.

State's Attorney King conferred with the Board in regard to tax law.

On motion the Board adjourned at 5 o'clock, p. m., to 9 o'clock, a. m., January 10th, 1940.

Forman, N. Dak. January 10th, 1940.

The Board of County Commissioners met, pursuant to adjournment, with all members present.

The Board continued to view delinquent personal property taxes.

The Board consulted with the State's Attorney in regard to legal matters.

The Board conferred with Sheriff Christiansen and County Treasurer Pezalla in regard to taxes and County finance.

Commissioner Dawson introduced the following resolution and moved its adoption:

WHEREAS there is a large amount of delinquent unpaid personal property taxes in Sargent County, and WHEREAS these taxes, prior to 1938, can be settled and paid without interest and penalty if done before March 1st, 1940, and

WHEREAS after that date the old rates of penalty and interest become effective,

THEREFORE BE IT RESOLVED that the Sheriff be authorized to notify every delinquent personal property taxpayer of this change in the law and an opportunity thus be given to settle these delinquent taxes by either payment of the original tax in full or on the contract basis without accrued interest or penalty while this privilege still exists, and

BE IT FURTHER RESOLVED that in such cases, however, as show no inclination or desire to settle these taxes on this basis, that the Sheriff be authorized to proceed to enforce collection of delinquent personal property taxes as provided by law, including costs of collection.

Commissioner Anderson seconded the motion and same carried, all voting aye.

Thos. P. McAndrew, Jr., Register of Deeds, conferred with the Board in regard to fees.

The Board proceeded to check the office of the Register of Deeds and found that the following fees had been collected and properly accounted for:

For the month of November \$154.00
For the month of December 119.75

Six delegations conferred with the Board in regard to highway, County Auditorium and tax matters.

On motion the Board approved the Coroners account of J. H. Shannon, Coroner, in the matter of the inquisition upon the body of James A. Killen, deceased, held November 27th, 1939, and the following fees allowed and ordered paid:

Coroners fees and mileage, \$16.80; Witness fees: \$6.00.

The quarterly report of Justice of the Peace, J. E. Ellsworth, for the quarter ending December 31st, 1939, having been approved by the State's Attorney as to form, was on motion approved by the Board and Justice fees in same allowed and ordered paid in the amount of \$23.80.

The quarterly report of Justice of the Peace, W. E. Dada, for the quarter ending December 31st, 1939, having been approved as to form by the State's Attorney, was on motion approved by the Board and Justice fees in same allowed and ordered paid in the amount of \$14.85 and witness fees and mileage in the amount of \$4.00.

The following bills were audited and on motion allowed and ordered paid by the Board:

Arthur Spande,	services as motor patrolman	\$94.40 *
Magnus Thornberg,	trucking	31.21 *
A. B. Christiansen, Sheriff,	trucking, applied on Magnus Thornbergs taxes	6.46 *
Jake Filbert,	trucking	43.75 *
Ralph G. Olson,	mileage	35.10 *
Oscar Swanson,	trucking	36.90 *
John Edison,	trucking	52.78 *
A. B. Christiansen, Sheriff,	trucking, applied on John Edisons taxes	2.12 *
Adolph Barke,	blacksmith work	16.70 *
Fred Christensen,	trucking	58.50 *
William C. Johnson,	trucking	14.40 *
Henry A. White,	repairing tractor	4.00 *
Gordon Jones,	mowing weeds	24.25 *
Geo. E. Erickson,	operating tractor	18.10 *
C. J. Henning Swanson,	operating tractor	5.50 *
Anton Fiala,	burning weeds	10.25 *
Verna McPhail,	clerical work	34.00 *
A. B. Christiansen, Sheriff,	clerical work, applied on Verna McPhails taxes	6.00 *
Alta Josewski,	salary - FSA	50.00 *
Alice Wahlund,	salary - ND SES	30.00 *
Alice Wahlund,	salary - FSA	20.00 *
Obad A. Wyum,	mileage as Highway commissioner	17.04 *
A. B. Christiansen, Sheriff,	transporting E. F. Slaby and O. A. Wells to Jamestown	52.05 *
L. R. Kerling,	board for prisoners	38.55 *
Arthur Roberts,	services as motor patrolman	47.95 *
Vernon Cryan,	trucking	25.24 *
A. B. Christiansen, Sheriff,	trucking, applied on Vernon Cryans taxes	8.41 *

Helen I. Myllingstad,	salary as County Nurse	\$71.00*
Wm Austin,	hauling coal	12.89*
John Stout,	taking poisoned dogs to Agricultural College	2.00*
James Schanil,	blacksmith work	16.28*
Earl Farrow,	trucking	36.90*
Frank Chesley,	trucking	62.13*
Andy E. Anderson,	services and mileage as County Commissioner	55.01*
Albert F. Saewert,	services and mileage as County Commissioner	44.76*
H. C. Loudon,	services and mileage as County Commissioner	58.39*
Geo. C. Dawson,	services and mileage as County Commissioner	50.90*
Obed A. Wyum,	services and mileage as County Commissioner	56.46*
Fred Christensen,	trucking	7.56*
Fred Christensen,	trucking	37.38*
Fred Barbknecht,	trucking	42.14*
Percy Nockleby,	trucking	74.58*
Percy Nockleby,	trucking	11.13*
Arthur Nockleby,	trucking	4.78*
B. B. Grandall,	trucking	42.84*
Otto Tiedemann,	trucking	7.00*
Otto Tiedemann,	trucking	32.62*
Calvin Odenbach,	trucking	13.31*
A. B. Christiansen, Sheriff,	trucking, applied on Calving Odenbachs taxes	4.40*
Calvin Odenbach,	trucking	10.01*
S. M. Thorfinnson,	salary and expenses as County Agent	170.40*
Lorraine A. Daniels,	clerical work in County Agents office	4.87*
Northwestern Bell Telephone Co.,	toll charges for County Agent	4.43*
Extension Fund (S. M. Thorfinnson Mgr.)	expenses for 4-H club work	65.05*
Anderson Grain & Fuel Co.,	coal	178.62*
Town of Forman,	water	13.05*
Rochester Germicide Co.,	janitor supplies	50.50*
Gamble Store,	supplies	1.39*
C. A. Walloch,	supplies	37.07*
Walter C. King,	mileage - County legal cases	10.80*
Bernita K. Strouise,	mileage as Superintendent of Schools for quarter ending December 31st, 1939	127.93*
A. B. Christiansen, Sheriff,	mileage for December, 1939	117.30*
Leonard Pezalla, Treasurer,	cash advanced for postage, light, power, box rent, freight etc.	219.56*
Burroughs Adding Machine Co.,	maintenance service	84.90*
W. D. Lyle, M. D.,	services and mileage as Insanity Commissioner, E. F. Slaty and O. A. Wells cases	24.80*
State Auditor,	maintenance of Theo. Silseth at State Tuberculosis Sanatorium	131.56*
Forman Pharmacy,	supplies for Board of Health	5.69*
F. G. Hubbard, M. D.	salary and expenses as Superintendent of Board of Health for 1939	327.00*
F. G. Hubbard, M. D.	mileage and per diem as Superintendent of Board of Health to December 1st	155.30*
County Auditorium Committee,	use of Auditorium for annual 4-H banquet	3.00*
E. P. Getchell,	100 copies of Readyprint Service	9.25*
Teresa Silbernagel,	work for Juvenile Commissioner	2.40*
Rosa B. Heine,	stenographic help	4.00*
Rosa B. Heine,	expenses as Juvenile Commissioner	14.92*
The Globe-Gazette Printing Co.,	supplies for County	85.92*
The Pierce Company,	supplies	57.67*
West Publishing Company,	Vol. 59, Northwestern Reporter	6.00*
Knight Printing Company	supplies	9.76*
Sargent County News,	publishing Commissioners proceedings and other printing - November	63.75*
Sargent County News,	publishing Commissioners proceedings - December	31.30*
Sargent County Teller,	miscellaneous printing	46.53*
The Globe-Gazette Printing Co.,	supplies for ND SES	2.86*
The Globe-Gazette Printing Co.,	supplies for ND SES	4.03*
Public Welfare Board of North Dakota,	cost of aid to dependent children, County's share	400.33*
Public Welfare Board of North Dakota,	County's share of cost of old age assistance	289.20*
Motor Vehicle Registrar,	license fee for County truck	3.00*
John Gronlund,	services as motor patrolman	103.75*
Farmers Union Oil Company,	supplies for patrols	71.33*
Farmers Union Service Station,	supplies for patrols	16.15*
Rutland Farmers Coop. Elevator Co.,	coal	3.06*
Rutland Shipping Association,	rental of pavilion for patrol, 9 months	63.00*
C. A. Walloch,	supplies	18.73*
Farmers Union Oil Company,	supplies for bridge project	59.63*
Farmers Union Service Station, Milnor,	supplies for WPA road project	42.21*
Farmers Union Oil Company,	supplies for gravel project	12.67*
Farmers Union Oil Company,	supplies	117.95*
Fay's Service Station,	supplies	39.92*
Fischer Bros.,	road work	10.39*
Thompson Yards Inc., Milnor,	supplies	2.01*
A. B. Christiansen, Sheriff,	supplies, applied on Schulte-Shannons taxes	12.87*
G. T. Seltvelt,	supplies	3.81*
C. G. Franzen,	supplies	15.67*
A. B. Christiansen, Sheriff,	coal, applied on taxes of Leach Lumber Company	4.25*
A. B. Christiansen, Sheriff,	coal, applied on taxes of Leach Lumber Company	2.00*
A. B. Christiansen, Sheriff,	rent, applied on taxes of Milnor Hardware Company	5.00*
Leonard Pezalla, Treasurer,	blacksmith work, applied on I. W. Meinhardts taxes	16.92*
Wm. Even,	trucking	4.13*
Jake Filbert,	trucking	6.91*
A. B. Christiansen, Sheriff,	trucking, applied on Jake Filberts taxes	4.22*
William Rehak,	trucking	10.71*
Vernon Cryan,	trucking	10.15*
Albert Olson,	trucking	40.02*
A. B. Christiansen, Sheriff,	trucking, applied on Albert Olsons taxes	9.94*
A. B. Christiansen, Sheriff,	team hire, Gerold Hare, applied on E. E. Hafes taxes	8.00*
Wm. Even,	trucking	27.26*
A. B. Christiansen, Sheriff,	trucking, applied on Wm. Evens taxes	9.00*
William Rehak,	trucking	42.14*
A. B. Christiansen, Sheriff,	trucking, applied on John Lunstads taxes	27.37*
Gordon Sjothum,	hauling straw	20.30*

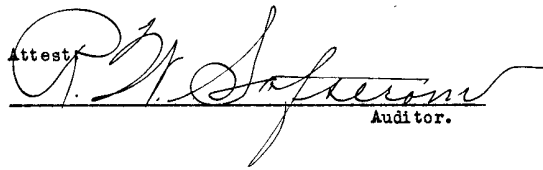
William Barbknecht,	man and horses	\$44.00*
Gerald Hare,	team and plow hire	4.50*
A. W. Walstead,	mowing weeds	10.75*
Wm. Kiefer,	labor	13.00*
A. B. Christiansen, Sheriff,	labor, applied on Tollef Lees taxes	5.00*
Ray Johnson,	mowing weeds	2.50*
A. W. Anderson,	cutting weeds	3.00*
L. F. Ellsworth, Postmaster,	stamps	18.00*
County pay roll, salaries for County officials, deputies, clerks, court stenographers, juvenile Commissioners and janitors, paid by Auditors warrants, for December		1,724.24
Paid by County Treasurer for retirement of certificates of indebtedness in December:		
	Out of the General Fund	\$3,607.20
	Out of the Road and Bridge Fund	1,503.00
	Out of the Poor Fund	889.80

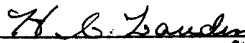
Collections from all sources for the various funds for December:

General Fund	\$10,124.65
Road and Bridge Fund	3,801.57
Poor Fund	2,381.67
Motor Fuel Fund	46.61

On motion the Board ordered that the sum of \$2,057.35 be deducted from bills and claims filed and applied as credit on relief extended in various forms to the persons filing said claims.

On motion the Board adjourned at 6 o'clock, p. m., to 9 o'clock, a. m., January 19th, 1940.

Attest

 Auditor.


 Chairman.

Forman, N. Dak. January 19th, 1940.

The Board of County Commissioners met at the office of the County Auditor, pursuant to adjournment, with all members present.

The minutes of the last meeting were read and on motion approved by the Board as read.

The Board proceeded to audit Public Welfare Board bills.

On motion the Board entered into a contract with F. M. Richardson for such dynamiting or blasting as may be required on County work projects through the year 1940.

The Board continued their review of delinquent personal property taxes.

Eight delegations, including various County officials, conferred with the Board in regard to taxes, WPA, welfare and highway matters.

George Hoflen appeared before the Board and offered to pay \$21.37 for the proportionate share of taxes for the years 1929 to 1939 inclusive on 2 7/10 acres in the southeast corner of SE 1/4 of section 24-130-55, Unplatted Lands, Village of Rutland, for which he holds deed, and the County Treasurer was on motion authorized to accept same.

The Board concluded auditing Public Welfare Board bills. The following amounts had been ordered paid by the Public Welfare Board for the purposes stated:

Administrative expense	\$741.41
Subsistence	9.00
Cash Aid	738.25
Miscellaneous Payments	<u>208.14</u>
Total payments	\$1,696.80

The above payments, having been audited by the Board and Social Welfare warrants Nos. 4766 to 4833 inclusive, issued in payment of same, were on motion approved by the Board.

On motion the Board adjourned at 6 o'clock, p. m., to 9 o'clock, a. m., January 20th, 1940.

Forman, N. Dak. January 20th, 1940.

The Board of County Commissioners met, pursuant to adjournment, with all members present.

On motion the Board ordered the sum of \$1,500.00 transferred from the Road and Bridge fund to the County Poor fund.

The Board completed audit of patrol accounts.

The Board reviewed its cancellation of uncollectible/delinquent personal property taxes, which cancellation had been made where the tax was found uncollectible through death, removal from the County or for the reason that the property had been lost by legal process, said cancellation being in compliance with section 2169, 1913 Code.

On motion duly made, seconded and carried, the Board ordered the following original amounts of delinquent personal property taxes cancelled in the various taxing districts of the County:

Township, Amount of taxes cancelled	
Brampton	\$60.47
Denver	300.69
Dunbar	62.32
Forman	2.27
Hall	60.65
Herman	82.05
Jackson	52.35
Kingston	160.75
Marboe	108.89
Milnor	24.39
Ransom	2.28
Rutland	24.94
Sargent	111.15
Shuman	111.89
South West	7.12
Taylor	3.00
Tewaukon	166.36
Verner	128.34
Vivian	7.94
Weber	133.94
White Stone Hill	54.80
Willey	1.00
City of Milnor	365.13
Town of Forman	30.38
Village of Cogswell	243.12
Village of Havana	302.17
Village of Rutland	131.04
Total amount of taxes cancelled	\$2,739.43

The following resolution was introduced and on motion adopted by the Board:

WHEREAS, Chapter 242 of the Session Laws for the year 1929 provides that the Board of County Commissioners, at its January meeting, as provided in section 2169, 1913 Code, shall by formal resolution declare that all unpaid and uncanceled personal property taxes, from and after the date of the extension and entry thereof by the County Auditor upon the tax list of the next preceeding year, opposite the description of the real estate designated by the Board of County Commissioners shall constitute a lien on said real estate and the County Treasurer shall be without authority to accept payment of the real estate taxes on any such description without making collection at the same time of the said personal property taxes extended as a lien against the same;

NOW THEREFORE, it is hereby resolved that all unpaid and uncanceled personal property taxes from and after the date of the extension and entry thereof, as provided by paragraph (e) Chapter 242 of the Laws of the State of North Dakota for the year 1929, shall constitute a lien on any real estate owned by the tax delinquent, or which may thereafter be acquired by the tax delinquent; and

IT IS HEREBY RESOLVED that the following personal property taxes owed, shall be a specific lien upon the property described as follows:

NAME OF TAX DELINQUENT:	YEAR AND AMOUNT OF TAXES:	DESCRIPTION OF LAND ON WHICH THE PERSONAL PROPERTY TAX IS MADE A SPECIFIC LIEN:
	Kingston Township	
	Township 130, Range 53:	
M. E. Silverthorn	1934 \$13.11	N½ of SW¼ Section 34
	1937 3.24	
	CITY OF MILNOR	
John Bengtson	Auditors Plat	Part of Outlot F
	1937 5.31	
	VILLAGE OF COGSWELL	
	McNeeley's Addition:	
Fred Seeman	1937 \$1.61	West 85 ft. of lot 4, block 6
	1938 2.86	

The following bills were audited and on motion allowed and ordered paid by the Board:

Andy McQuay,	trucking	\$98.69*
A. B. Christiansen, Sheriff,	trucking, applied on Andy McQuays taxes	17.41*
H. C. Louden,	services and mileage as Commissioner	12.52*
Geo. C. Dawson,	services and mileage as Commissioner	12.52*
Andy E. Anderson,	services and mileage as Commissioner	11.12*
Obed A. Wyum,	services and mileage as Commissioner, Jan. 15, 19, 20	17.24*
Albert F. Saewert,	services and mileage as Commissioner	12.38*
Social Welfare Fund,	estimated relief expenditures for January, County's share	1,767.00*
S. M. Thorfinnson,	cash advanced for electric lamps	4.62*

On motion the Board ordered that the sum of \$58.05 be deducted from claims filed and applied as credit on relief extended in various forms to the persons filing said claims.

On motion the Board adjourned at 5 o'clock, p. m., to 9 o'clock, a. m., February 6th, 1940.

Attest:

R. W. Saffers
Auditor.

H. C. Louden
Chairman.

Forman, N. Dak. February 6th, 1940.

The Board of County Commissioners met at the office of the County Auditor, pursuant to adjournment, with all members present, except Mr. Saewert.

The minutes of the last meeting were read and on motion approved by the Board as read.

On motion the Board approved the report of Sheriff A. B. Christiansen, of delinquent personal property taxes collected during the month of January, 1940, in the amount of \$2,650.60.

On motion the Auditor was instructed to advertise for bids for rental or purchase of a Diesel Crawler type tractor, new or used, 60 or more HP, with the option of having rental payments applied on purchase price in the event of purchase. Bids to specify allowance for the trade in of a 60 Caterpillar gas tractor.

Also for the rental or purchase of Wheel-scrappers, new or used, on the same terms as above. All bids to contain complete specifications and to be opened at 10 o'clock, a. m., March 8th, 1940.

Members of the White Stone Hill Township Board met with the Board and arranged settlement with the County for WPA allowance on highway graveling project in their Township.

On motion the Chairman of the Board was authorized to make application for soil conservation payments on all County owned lands eligible for same.

The Verner Township Board conferred with the Board in regard to obtaining WPA assistance in gravel surfacing Township highway under the County wide WPA program.

Fifteen delegations conferred with the Board during the day in regard to seed loans, probate fees, WPA, welfare, highway maintenance, community sanitation, T. B., tax problems, public health and County property.

Miss Helen Kyllingstad, County Nurse, filed monthly public health report.

On motion the Board adjourned at 6 o'clock, p. m., to 9 o'clock, a. m., February 7th, 1940.

Forman, N. Dak. February 7th, 1940.

The Board of County Commissioners met, pursuant to adjournment, with all members present.

Various delegations conferred with the Board and arranged for the transportation of Mrs. Wm. Kraywinkle to San Haven.

On motion the Board approved residence agreement with Richland County for Frank J. Blazek.

Dr. F. G. Hubbard discussed public health matters with the Board.

F. A. Mead, Exec. PWB Secretary, consulted with the Board in regard to welfare matters.

Arrangements were made for payment of delinquent bills of the PWB for parties desiring to apply same on taxes before March 1st.

On motion the County Auditor was directed to order 5 caskets in assorted sizes in compliance with petitions previously filed.

Commissioner Dawson moved that the Auditor be instructed to call for bids on alfalfa, bromus and crested wheat grass, bids to be opened March 9th, at 10 o'clock, a. m.

Commissioner Wyum seconded the motion and same carried.

Eleven delegations conferred with the Board in regard to welfare, taxes, tree bounty and highway matters.

On motion the Board adjourned at 6 o'clock, p. m., to 9 o'clock, a. m., February 8th, 1940.

Forman, N. Dak. February 8th, 1940.

The Board of County Commissioners met, pursuant to adjournment, with all members present.

W. S. Handley, Stirum, appeared before the Board and offered to pay the sum of \$64.14 in settlement of taxes assessed against 50 x 150 ft. in the NW $\frac{1}{4}$ of section 34-132-57 for the years 1930 to 1939 inclusive.

On motion the application of Mr. Handley was accepted, subject to the approval by the State Tax Commissioner.

Fifteen delegations conferred with the Board during the day in regard to highway equipment, janitor supplies, welfare, WPA, taxes, lease of County lands to be acquired through tax deed and County property.

On motion the Board adjourned at 6 o'clock, p. m., to 9 o'clock, a. m., February 9th, 1940.

Forman, N. Dak. February 9th, 1940.

The Board of County Commissioners met, pursuant to adjournment, with all members present.

A. C. Brainard, FSA Supervisor, met with the Board and arranged for opening Seed and Crop Production Loan office in the courthouse February 20th, 1940.

M. D. Goplin and E. Booth, WPA Engineers consulted the Board in regard to WPA projects throughout Sargent County.

State's Attorney King conferred with the Board in regard to various legal matters.

On motion the Board approved contracts for settlement of delinquent taxes which had been entered into with the following:

B. H. Cutler	Inga Solberg	G. A. Klefstad
Arthur Nederbo	Ida V. Carlson	L. W. Kummeth
Amelia Reisenweber	Geldrich H. O. Webster	Chas. A. Abel
Mabel Olson	Susanna Jelinek	Julius Thompson
Ed Ellingson	H. A. Layman	L. F. Brash
Bernice Stock	Gertrude Meszaros	E. G. Melroe
Oscar Wahlund	Floyd J. Bopp	Rosenwater Bros.
Chester Tusow	Elmer Christiansen	Frank and Hallie Baird
Lance E. Cooper	A. W. Landreth	W. F. Landreth
Jens Quam	Palmer Thompson	Wm. Maus
John Brickzen	Jessie B. Olson	E. E. Hare
Joe L. Banish	Narum and Nelson	B. F. Bogardus
Martha Koschney	E. E. Colby	Milke Harles
Clayton Wohlwend	Donald Brooks	John Holen
Gust and Mrs. Ole Odegaard	Mrs. Louis Anderson	John Anderson
Henry B. Hellen	Joe T. Nogowski	Henry Bussman
Iner And Olga Brekke	Ben Bengtson	Gust Edd

The following bills were audited and on motion allowed and ordered paid by the Board:

Arthur Spande,	services as motor patrolman	\$57.60*
Ed Bergman,	burning weeds	11.50*
Arthur Roberts,	services as motor patrolman	20.30*
Verna McPhail,	clerical work	40.00*
Helen I. Kyllingstad,	salary as County Nurse	71.00*
G. E. Pearson,	alfalfa seed	11.70*
Roy Bowser,	hauling coal	24.25*
Electrolux Corporation,	vacuum cleaner	71.14*
Farmers Grain & Trading Co.,	coal	12.34*
Alta Josewski,	salary - FSA	50.00*
Alice Wahlund,	salary - ND SES	30.00*
Alice Wahlund,	salary - FSA	20.00*
J. D. Adams Company,	road construction, assigned by Hample Construction Company	200.00*
Farmers Union Oil Company,	gas and supplies	172.67*
Dorothy Petterson,	work on report to Workmens Compensation Bureau	3.00*
Vernon Cryan,	trucking clay	14.42*
Frank Chesley,	trucking clay	17.22*
Ed Bergman,	tractor rental and trucking clay	39.43*
Calvin Odenbach,	trucking clay	16.48*
Wm. Even,	trucking clay and transportation for men to work	39.38*
A. B. Christiansen, Sheriff,	trucking clay etc., applied on Wm. Evens taxes	6.93*
Wm. Buen,	burning weeds	2.00*
Clarence Hegle,	trucking	55.24*
A. B. Christiansen, Sheriff,	trucking, applied on Clarence Hegles taxes	2.20*
Bob O'Neil,	trucking	71.14*
Herman Nachtman,	posts	39.00*
Social Welfare Fund,	estimated expenditures, County's share for February	1,625.00*
A. B. Christiansen, Sheriff,	mileage for January	174.10*
L. R. Kerling,	meals for prisoners	56.75*
A. B. Christiansen,	cash advanced for clerical help mailing out tax statements	21.00*
Helen I. Kyllingstad,	mileage - taking patient to San Haven and expenses	28.22*
Lorrin A. Daniels,	clerical work in County Agents office	3.25*
S. M. Thorfinnson,	salary and expenses as County Agent	138.50*
Walter C. King,	trip to Wahpeton in case State vs Donald Finch and Paul Moore	5.90*
Rosa B. Heine,	expenses as Juvenile Commissioner	41.71*
Vincent Bald,	expenses as Court Reporter and transcripts, D. Finch and P. Moore cases	23.50*
F. G. Hubbard, M. D.	services and mileage as Superintendent of Board of Health for December and Jan	261.17*
State Auditor,	maintenance for patients at T. B. Sanatorium at San Haven to June 30th, 1939	650.65*
Mrs. A. P. Christensen,	washing for jail	3.00*
Northwestern Bell Telephone Co.,	local service charges	40.58*
Town of Forman,	water	6.65*
The Acme Chemical Co.,	janitor supplies	83.23*
Imperial Chemical Company,	janitor supplies	61.00*
United Chemical Company,	janitor supplies	20.20*
Thompson Yards Inc., Forman,	coal and supplies	130.50*
Farmers Coop. Elevator Co.,	coal	121.79*
C. A. Walloch,	supplies	68.11*
The Globe-Gazette Printing Co.,	supplies	463.83*
The Globe-Gazette Printing Co.,	assessment supplies	235.31*
Knight Printing Company,	supplies	15.13*
Curtis 1000 Inc.,	envelopes	6.13*
West Publishing Company,	Vol. 287, NW Reporter	5.00*
The Pierce Company,	supplies	87.70*
Cogswell Enterprise,	tax statements	18.36*
Cogswell Enterprise,	envelopes printed	2.04*
Sargent County Teller,	supplies and printing	17.56*
Sargent County News,	publishing Commissioners proceedings and other printing	69.01*

W. P. Smith,	draying	\$.90*
Nels Dahlstrom,	labor	9.00*
John Gronlund,	services as motor patrolman	50.00*
C. G. Franzen,	supplies	3.24*
Farmers Union Oil Company,	fuel for patrols	56.39*
Dakota Tractor & Equipment Co.,	repairs for motor patrols	265.88*
Northwestern Sheet & Iron Works,	culverts	201.93*
Northwestern Sheet & Iron Works,	grader rental	145.83*
North Dakota Metal Culvert Co.,	culverts	69.34*
A. B. Christiansen, Sheriff,	gas and oil, applied on taxes of Brampton Oil Company	13.49*
Robert Wilson,	labor	1.80*
Ridder Service,	gas and supplies	6.02*
Julia E. Berry,	garage rent for patrol	5.00*
A. W. Gainor,	wrench	.90*
Dunbar School District,	windows for box car in gravel pit	4.50*
Ralph G. Olson,	mileage	7.40*
Knapp Hardware,	supplies	26.60*
John Edison,	trucking	5.09*
A. B. Christiansen, Sheriff,	trucking, applied on John Edisons taxes	2.11*
Oscar Swanson,	hauling rocks	7.20*
Fred Christensen,	hauling rocks	7.20*
George Erickson,	trucking	5.40*
Dakota Tractor & Equipment Co.,	tractor repairs	116.15*
Heley's Lumber Yard,	posts	122.98*
Thompson Yards Inc., Milnor,	supplies	3.65*
A. B. Christiansen, Sheriff,	spreading gravel, applied on Henry Kerstings taxes	4.25*
Farmers Union Oil Company,	supplies for bridge project	56.33*
J. E. Lornson,	poles	3.60*
A. B. Christiansen, Sheriff,	supplies, applied on taxes of Leach Lumber Company	4.38*
B. Crandall,	trucking	7.92*
A. B. Christiansen, Sheriff,	supplies, applied on taxes of Leach Lumber Company	6.29*
C. A. Walloch,	supplies	10.71*
Farmers Union Service Station,	supplies	6.40*
B. H. Cutler,	replacement of hay burned while burning weeds on County highway	10.00*
Fred Christensen,	trucking	17.64*
Peter J. Nelson,	blacksmith work	16.25*
G. H. Schulte,	material for transportation shelter	35.62*
A. B. Christiansen, Sheriff,	rent and supplies, applied on taxes of Milnor Hardware Company	6.84*
Hubert Erickson,	fire loss - County highway weed burning	5.00*
Anton Stockstad,	supplies	23.40*
Thompson Yards Inc., Forman,	supplies	75.82*
Ellingson Hardware Company,	dynamite and supplies	14.62*
White Stone Hill Township,	WPA allowance for truck hire	41.33*
Public Welfare Board of North Dakota,	cost of aid to dependant children	354.83*
Public Welfare Board of North Dakota,	cost of old age assistance	291.75*
Edw. Isakson,	services on FSA committee and mileage	2.70*
Northwestern Bell Telephone Co.,	rent and tolls for WPA office	41.60*
Northwestern Bell Telephone Co.,	services and toll charges for Resettlement office	11.96*
Northwestern Bell Telephone Co.,	calls for ND SES office	5.94*
Farmers Union Oil Company,	gas	41.75*
Geo. J. Olsted,	tree bounty S $\frac{1}{2}$ of section 6-130-54	8.00*
Leonard Pezalla, Treasurer,	tree bounty for Chas. Weller, applied on taxes	10.00*
Leonard Pezalla, Treasurer,	tree bounty for A. R. Hermanson, app lied on taxes	6.00*
C. P. Bergemann,	tree bounty, NW $\frac{1}{4}$ of section 21-132-55	8.00*

On motion the Board ordered that the sum of \$526.64 be deducted from bills and claims filed and applied as credit on relief extended in various forms to the persons filing said claims.

County pay roll, salaries for County officials, deputies, clerks, court stenographers, juvenile commissioners and janitors, paid by Auditors warrants for January, \$1,686.99

Collections from all sources for the various funds for January:

General Fund	\$7,514.35
Road & Bridge Fund	2,818.83
Poor Fund	1,913.65
Motor Vehicle Fund	368.66
Gas Tax Fund	2,745.18

The following amounts had been ordered paid by the Public Welfare Board for the purposes stated:

Administrative expense	\$6.30
Medical Aid	97.59
Subsistence	1,915.15
Miscellaneous payments	<u>195.40</u>
Total payments	\$2,214.44 <i>kl</i>

The above payments, having been audited by the Board and Social Welfare warrants Nos. 4834 to 4951 inclusive, issued in payment of same, were on motion approved by the Board.

Three other delegations conferred with the Board in regard to taxes, welfare and County property.

On motion the Board adjourned at 6 o'clock, p. m., to 9 o'clock, a. m., February 12th, 1940.