

# The Smart and Silberberg Co

Centre Street at Elm, Oil City, Pa.

## Our Third Annual Valentine Silk Week

Will commence Monday, February 12th. During this week we will display in our windows, and at the Silk Department, our Spring patterns of

## Valentine's Shedwater Foulards

In styles and colorings for 1912. Every piece is a surprisingly beautiful creation of originality, while the perfect "Shedwater" finish insures your gown against accidental spotting by water.

As the first authoritative word concerning the style in Spring Foulards, "Valentine Silk Week" will contain much of interest, as well as pleasure, to you.

## You Save Time and Money When You Shop Here.

A railroad schedule ideally adapted to shoppers' needs allows you to leave home at a late hour in the morning, gives you almost four hours in which to make your purchases, and gets you back in plenty of time for the evening meal.

We pay all your traveling expenses on purchases amounting to \$20 or over—on purchases of \$10 we pay for your ticket one way.

And we carry the largest and best assortment of goods between Pittsburgh and Buffalo, while our exceptional buying facilities result in prices always as low, and very often lower, than at any other store in this vicinity.

# The Smart and Silberberg Co

OIL CITY, PA.

## Always at Par: Our Certificates of Deposit.

Certificates of Deposit issued by this Company are worth at maturity what you pay for them at issue—plus accrued interest. They are a safe, convenient, non-depreciating form of temporary investment, especially suitable for the care of funds awaiting permanent investment or accumulating to meet some future obligation.

## Four Per Cent. on Your Savings.

## Oil City Trust Company

Oil City, Pa.

## HIGHWAY SURVEYS

WORK WILL BE DONE BY THE FIRST OF JUNE, AS LAW REQUIRES.

## STATE'S FUNDS ARE GROWING

State Income From the Tax of Foreign Insurance Companies May Reach \$2,000,000—Will Build Hatchery.

Harrisburg.—More engineer corps are at work on surveys for the state highway department now. In the depth of winter, than last summer and the operations are being pushed in three-fourths of the counties of the state. Under the terms of the Sprout gain highway act highways must be surveyed so that they can be taken over by the first of June next and it is estimated that from 65 to 70 per cent of the total mileage has been surveyed and complete data will be in the hands of Commissioner E. M. Bigelow within a few months.

The engineers are not only working on main highways, but on the old northern and southern roads and making maps of county roads. When the results of the surveys are in hand the state will have the first data about all roads in its history.

## State's Funds Growing.

Pennsylvania's income from the tax on premiums of foreign insurance companies' business in the Keystone State is commencing to come in at a lively rate, and it is believed the aggregate may reach \$2,000,000. Last year it approximated \$1,620,000. Assessment companies are required to pay under the act of 1911 and the commissioner is authorized to make a retaliatory tax against companies in states which tax premiums of Pennsylvania companies more than 2 per cent.

## Office of Chief Warden Abolished.

State Fish Commissioner N. R. Buller has announced that he has abolished the position of chief warden of the department of fisheries and that in the future all wardens would report directly to him. J. W. Cresswell of this city last held the position of chief warden. Mr. Buller stated that he thought the efficiency of the service would be enhanced by direct reports from the wardens, of whom there are nine in service throughout the state.

## Will Build New Hatchery.

Harrisburg.—Nathan L. Buller, state fish and game commissioner, who has just returned from an inspection of the sites for proposed fish hatcheries at Erie, has laid before Governor Tener the plans for a new hatchery to be built on the Erie water front. The building, which was authorized by the appropriation of \$7,000 in the last session, will be of fireproof construction and the upper floors will be an aquarium, the lower being devoted to hatching. The commissioner is studying plans for the laying out of a natural fish hatching place on Presque Isle, which partially surrounds Erie harbor, and for which the legislature made an appropriation.

Miss Oakley Calls on Governor. Miss Violet Oakley, the Philadelphia artist, who will be commissioned to complete the mural decorations for the capitol, was here in conference with Governor Tener and Attorney General Bell regarding the work which she is to undertake. She viewed the paintings in the chambers of the house of representatives and the senate. The contract will probably be signed within a short time.

Surface Purchases Farm. Announcement has been made at Carlisle that Professor H. A. Surface, state zoologist, has purchased the William Eppley farm in Upper Allen township, Cumberland county. The farm is in the famous limestone belt of the Cumberland valley and is situated near Shepherdstown, a few miles from Mechanicsburg. Professor Surface intends to use the farm in making experiments.

## COUNTY AUDITORS' REPORT FOR THE YEAR 1911.

GEO. W. HOLEMAN, Treasurer of Forest County, in account with the Liquor Licenses for the year ending December 30, 1911.

DR.	CR.
To amt from C. F. Weaver.....\$ 200 00	By amt carried to State acc't.....\$ 175 00
" " " E. A. Fulton..... 200 00	" " " County acc't..... 105 00
" " " Geo. B. Botsford..... 100 00	" " " Tionesta Boro road..... 125 00
" " " J. J. Young..... 100 00	" " " Jenks Twp. road..... 125 00
" " " H. S. Canfield..... 100 00	" " " Harmony Twp. road..... 60 00
\$700 00	\$700 00

GEO. W. HOLEMAN, Treasurer of Forest County, in account with the State of Pennsylvania for the year ending December 30, 1911.

To amt rec'd from liquor licenses.....\$ 175 00	By State treasurer's receipts.....\$ 2,491 83
To amt rec'd Mercantile tax retail..... 911 51	By bills authorized for printing..... 96 33
To amt rec'd hunting licenses..... 5 09	By postage..... 5 30
To amt rec'd State personal tax..... 1,546 56	By 1 prct. com. on \$1,337 37..... 13 37
To amt rec'd brokers licenses..... 20 00	By 5 prct. com. on \$1,321.40..... 96 07
To amt rec'd restaurant licenses..... 5 05	
To amt wholesale mar. license..... 6 78	
To amt billiard license..... 200 00	
\$2,672 90	\$2,672 90

GEO. W. HOLEMAN, Treasurer of Forest County, in account with the Dog Fund of said County for the year ending December 30, 1911.

To bal. from 1910 settlement.....\$ 202 83	By orders redeemed.....\$ 91 00
To tax for 1911..... 818 00	By 4 per cent com. on \$91.00..... 3 64
	By exonerations..... 195 75
	By an appt. for dog tags..... 8 25
	By 4 prct. com. on \$8.25..... 3 33
	By 5 prct. com. on \$175 75..... 8 77
	By amt Barzett twp. school fund..... 46 98
	Green..... 37 53
	" " " "..... 33 08
	" " " "..... 55 52
	" " " "..... 65 90
	" " " "..... 58 47
	" " " "..... 73 83
	" " " "..... 46 40
	" " " "..... 31 13
	By 4 prct. com. on \$499.14..... 19 95
	By amt to balance..... 194 10
\$1,020 83	\$1,020 83

To balance January 1, 1912.....\$ 194 00

GEO. W. HOLEMAN, Treasurer of Forest County, in account with the Redemption Fund of said County for the year ending December 30, 1911.

To bal. from 1910 settlement.....\$ 172 45	By amt paid A. R. Braden.....\$ 27 98
To rec'd from Ed. Lyons Secor..... 37 95	By amt paid D. P. Weaver..... 33 78
To rec'd from Chas. Walters..... 9 38	By amt paid F. E. Allison..... 9 38
To rec'd from Wood's Estate..... 355 75	By amt paid J. O. Miller..... 12 34
To rec'd from A. C. Brown, Atty..... 25 14	By amt paid N. P. Wheeler..... 38 54
	By amt paid D. Irwin, Atty..... 353 75
	By amt paid Wm. Cummings..... 25 14
	By 4 prct. com. on \$504.91..... 20 18
	By amt to balance..... 65 61
\$ 590 70	\$590 70

To bal. January 1, 1912.....\$ 65 61

GEO. W. HOLEMAN, Treasurer of Forest County, in account with said County for the year ending December 30, 1911.

To bal. from settlement of 1910.....\$13,324 30	By orders redeemed.....\$14,506 81
To transferred from liquor license..... 105 00	4 per cent commission..... 568 27
To seated returns, 1910..... 533 98	Paid County Institute..... 152 53
To seated tax, 1911..... 15,088 33	4 per cent com. on \$152 33..... 6 09
To unseated tax, 1911..... 1,571 15	Paid school directors' convention..... 105 00
To sixty day list..... 38 20	4 per cent com. on \$105 00..... 4 20
To State tax returned..... 999 89	Paid vital statistics..... 75 25
To fees of Com. vs. J. E. Beck..... 30 00	5 per cent com. on \$75.25..... 3 05
To lumber sold H. C. Mapes..... 40 71	Seated returns, 1910..... 318 85
To amt refunded by J. Henry..... 21 83	Exonerations, 1909-10..... 157 17
To amt from Co. Com..... 9 29	Exonerations, 1911..... 5 00
To rec'd Road Sup. Jenks twp..... 13 83	5 per cent com. on \$157.17..... 7 86
To J. P. fees..... 5 00	Exonerations of State tax..... 59 02
To one half hunting license..... 5 00	5 per cent com. on \$59 02..... 2 95
To G. W. Holeman, bal. Swartzfager..... 89 89	Collector's abatements..... 542 82
To J. J. fees..... 8 00	Collector's commission..... 424 05
To lands redeemed from County..... 27 33	Amount to balance..... 15,730 54
\$29,416 52	\$29,416 52

To bal. January 1, 1912.....\$12,739 54

GEO. W. HOLEMAN, Treasurer of Forest County, in account with the unseated interest of said County for the year ending December 30, 1911.

To interest on unseated tax.....\$ 12 96	By amt to balance.....\$ 12 96
To balance January 1, 1910..... 12 96	
\$ 25 92	\$ 25 92

GEO. W. HOLEMAN, Treasurer of Forest County, in account with the Poor Fund of said County for the year ending December 30, 1911.

To bal. from 1910 settlement.....\$ 4,376 63	By orders redeemed.....\$ 7,137 52
To J. Black, insane account..... 91 50	4 per cent com. on \$7,137.52..... 285 50
To seated returns..... 108 33	Errors in assessment..... 16 73
To seated tax, 1911..... 819 39	4 per cent com. on \$400.00..... 16 00
To Henry Cousins insane acc't..... 10 00	Exonerations, 1911..... 6 99
To produce sold from Co. farm..... 431 06	Exonerations, 1909-10..... 66 73
To Edgar Hunter, insane acc't..... 115 25	5 per cent com. on \$66.73..... 3 34
To M. Clark, insane account..... 50 00	Land returns, 1910..... 158 45
To Mrs. George Barnes refunded..... 35 50	Collector's abatements..... 325 70
To Mrs. A. C. Urey, insane acc't..... 91 25	Collector's commission..... 254 42
To J. Herson Co. Poor Comm'rs..... 18 00	Amount to balance..... 5,679 56
To Carl Squires, labor..... 2 00	
To W. D. Hester, insane acc't..... 227 56	
To L. H. Warner for children..... 30 48	
To sale of coal..... 9 55	
To land redeemed..... 10 76	
\$14,350 94	\$14,350 94

To balance January 1, 1912.....\$ 5,679 56

J. C. GEIST, Prothonotary, etc., of Forest County, in account with said County for the year ending December 30, 1911.

To orders drawn.....\$ 334 99	By fees allowed.....\$ 334 99
S. R. MAXWELL, Sheriff of Forest County, in account with said County for the year ending December 31, 1911.	
To orders drawn.....\$ 631 02	By fees allowed.....\$ 351 02
	By jailors salary..... 300 00
\$ 631 02	\$ 651 02

M. A. CARRINGER, District Attorney of Forest County, in account with said County for the year ending December 30, 1911.

To orders drawn.....\$ 400 00	By salary.....\$ 400 00
COUNTY COMMISSIONERS, of Forest County, in account with said County for the year ending December 30, 1911.	
W. H. Harrison.....\$ 500 00	By salaries.....\$ 1,500 00
John M. Zaendel..... 500 00	
H. H. McClellan..... 500 00	
\$1,500 00	\$1,500 00

## RECAPITULATION OF BALANCES.

Dog fund.....\$ 194 00	Township road account..... 69
Redemption account..... 65 61	Township building account..... 1,812 79
County account..... 12,739 54	Tionesta Boro Bond account..... 845 65
Unseated tax interest account..... 12 96	
Poor account..... 5,679 56	
Township school account..... 2,293 94	
\$23,789 82	\$23,789 82

## COUNTY AND POOR TAX IN HANDS OF COLLECTORS UNCOLLECTED.

Barnett township 1910.....\$ 209 05	" " 1911..... 1,101 21
Green township 1910..... 250 19	" " 1911..... 329 09
" " 1911..... 674 37	" " 1908..... 195 37
Harmony " 1911..... 345 01	" " 1909..... 76 85
Hickory " 1911..... 45 73	" " 1910..... 477 34
" " 1911..... 165 07	" " 1911..... 234 25
Howe " 1911..... 160 12	" " Boro 1903..... 143 29
Jenks " 1905..... 28 49	" " 1904..... 109 75
" " 1909..... 59 21	" " 1909..... 246 83
" " 1911..... 399 52	" " 1911..... 493 63
Kingley " 1910..... 377 32	
\$7,203 99	

## STATE OF PENNSYLVANIA, COUNTY OF FOREST, ss.

We, the undersigned Auditors of Forest County, do hereby certify that we met at the court house in the Borough of Tionesta, in said County, on January 1, 1912, according to law, and did audit and adjust the several accounts of the Treasurer, Prothonotary, Sheriff, and County Commissioners, and find them as set forth in the foregoing report. In testimony whereof we have hereunto set our hands and seals this fifteenth day of January, A. D. 1912.

A. C. GIEGG, [SEAL] County Auditor.  
G. H. WARDEN, [SEAL] County Auditor.  
S. V. SHIELDS, [SEAL] Auditor.


## Commissioners' Statement of Expenditures

Expenditures of Forest County for the year ending December 30, 1911.

Constables.....\$ 135 12	Grand Army of the Republic..... 82 00
Sheriff..... 798 17	Witnesses..... 111 71
Prothonotary..... 317 04	Justices of the Peace..... 92 55
District Attorney..... 400 00	Road views..... 191 99
Stenographer..... 166 93	Coroner's Inquests..... 99 59
Telephone and Telegraph..... 71 25	Livery..... 12 00
Refunding orders..... 313 00	Jail Physician..... 47 25
Soldiers' burial and benefits..... 115 00	School Directors' Convention..... 105 00
Printing..... 743 80	Teachers' Institute..... 152 33
Solicitor..... 100 00	Balance appropriation to Hick-
Express and draying..... 10 70	ory township in 1908..... 550 00
Court auditor..... 10 00	County Superintendent, supplies..... 8 25
Painting and repairing bridges..... 806 31	Extinction of forest fires..... 58 55
Election expenses..... 698 22	September primaries..... 432 09
Western Penitentiary..... 388 80	County Auditors and clerk..... 164 44
Reform School..... 41 75	Court house and jail repairs and
Board of Prisoners..... 274 40	supplies..... 599 60
Fuel, lights and water..... 397 77	Jury Commissioners and clerk..... 63 62
Postage, books and stationery..... 106 53	Grand Jurors..... 403 24
Commissioners' office..... 106 53	Traveling Jurors..... 1,609 60
Books and stationery—Prothono-	Court Clerk and Teller..... 174 00
tary office..... 130 25	Assessors..... 996 69
Books and stationery—Sheriff's	Commissioners' salaries..... 1,500 00
office..... 5 00	Repairs and building election
Books and stationery—Treasurer's	houses..... 422 67
office..... 123 36	Miscellaneous expenses..... 123 36
Insurance..... 60 59	Treasurer's commissions..... 564 27
Commissioners' clerk, salary..... 780 00	Collector's commissions..... 424 05
Commissioners' traveling expen-	abatements..... 542 82
se..... 55 98	
\$15,999 28	

## FINANCIAL STATEMENT.


Amount in Treasurer's hands and uncollected taxes.....\$12,739 54
Bridge plank in stock..... 200 00
Due from Commonwealth, September primaries..... 432 09
Individuals..... 13 00
Harmony township school board..... 50 01



## We Don't Want to Feel That We Waste Our Time Writing This Ad.

If you don't care to save—we cannot make you. If you come to our store during our very busy **SALE DAYS** we will guarantee a cure for indifference. We believe our **SALE BARGAINS** are the biggest trade winners we have ever attempted. Come in and be convinced. Bargains all this week for those that want them.

Oil City, Pa.



Oil City, Pa.

Due from Tionesta township, fuel, etc., township house.....\$ 4 67

Liabilities.....\$13,439 31

Expenditures of Forest County Poor District for the year ending Dec. 30, 1911.

Salaries, wages and labor.....\$1,452 83	Outside relief..... 948 69
Provisions and supplies..... 566 28	Insane in State Hospital..... 1,612 21
Fuel and light..... 534 84	Commissioners' clerk..... 120 00
Farm expenses..... 698 15	Fostile attended in training school..... 212 50
Medicine and medical supplies..... 197 75	Insurance..... 3 00
Furniture, bedding, dry goods..... 42 10	Telephone..... 32 45
Repairs..... 177 67	Justices of the Peace..... 15 00
Traveling expenses..... 109 93	Treasurer's commissions and ex-
Funeral expenses..... 68 15	onerations..... 304 84
Bringing in paupers..... 58 60	Collector's commissions..... 254 42
Lunacy fees..... 24 00	abatements..... 325 70
Transporting paupers..... 11 59	Interest on bonds..... 400 00
Physician to County of Howe..... 150 00	
Rural expenses..... 9 50	
Solicitor..... 50 00	
\$8,422 48	

From the above total deduct the following items, which will show the net expenditures of the Poor District:

Amount of produce sold from County Farm.....\$ 442 21
Physician to County of Howe..... 150 00
Advanced by the Poor District..... 672 54
Collector's abatements and commissions, Treasurer's commissions and interest on bonds..... 1,284 96
\$2,809 71

Net cost of poor for the year 1911.....\$6,022 77

FINANCIAL STATEMENT.

Amount in Treasurer's hands and uncollected taxes.....\$ 5,679 56	Bonds outstanding.....\$10,000 00
Due from individuals..... 815 28	
Liabilities..... 3,965 16	
\$10,000 00	\$10,000 00

FOREST COUNTY, ss.

We, the undersigned Commissioners of Forest County, and Forest County Poor District, do hereby certify that the foregoing statement of receipts and expenditures and statement of assets and liabilities are correct and true, to the best of our knowledge and belief.

W. H. HARRISON, [SEAL] County Atty.  
J. C. SCOWDEN, [SEAL] County Atty.  
S. M. HENRY, Clerk. H. H. McCLELLAN, [SEAL] Commissioners.

**NEMESIS IS ON THEIR TRACKS**

**Police Inspectors Must Disgorge Illegally Collected Fees**

**SO SAYS CITY CONTROLLER**

Pittsburgh, Pa.—I was astonished to learn that police inspectors are drawing court fees. My opinion is that they have no right to retain this money, which belongs to the city. I intend to enter proceedings to collect all fees that police inspectors retained, and it is my impression that I can go back five years and compel those inspectors who received fees to disgorge, at least I shall make the attempt. This statement has just been made by Controller E. S. Morrow.

About seven years ago the Allegheny county courts decided that policemen were not entitled to court fees in addition to their salaries and the county need not pay them. The court did not say that the fees should be paid to the city. The controller holds, however, that when a policeman does court work that carries fees the county must pay them, but to the city not to the policeman.

The question of court fees has always been a bone of contention between the detectives and the commanding officers of the police bureau on one side and the rank and file on the other. It is contended that the payment of witness fees to sworn officers of the city is illegal, the argument being that the officers are mere employees and should not receive this extra remuneration, which in the case of one police inspector, amounted to \$46 in one month.

Patrolmen say that they pick up known crooks from descriptions read to them and receive no credit for the arrest, either on the blotter at the police station, financially, through the witness fees, or publicity, in the newspapers.

They cannot leave their posts, so are forced either to call the patrol wagon or the bureau of detectives. Once the prisoner is placed in the patrol wagon, or turned over to the detectives, that is the last they ever hear of the case. On the blotter at the police station the arrest of the prisoner is credited to the detectives, and in the majority of instances, if the case goes to court, the patrolman, although he has made the arrest, is not called, and the detectives, or the inspector, or his captain, collect the witness fees.

"We're only seven spots, said one patrolman, "we don't count, all we're good for is to 'pound a beat. Kick? What's the use? We can kick to the inspector or the captain, but what good does that do? He's not going to help us when by so doing he would lessen his own bank account. They say we don't have time to work up court cases, that we've not to be out on our post. That's all right, too, but

when there are suspensas to serve and the people wanted