SHERIFFS SHORT

(Continued From Eighth Page.)

the administration of sheriffs changed throughout the State. On redemptions money paid by the auditor, Sheriff Taylor received $12.00, and on money from the commissioner of school lands $4.26. Sheriff Clemans received $6.01 on forfeitures paid to him by the State Tax Commissioner, and $25.95 on State school money. On other miscellaneous receipts Sheriff Taylor received $977.34 and Sheriff Clemans $623.87. Both

Sheriffs Received Less

than was due them from the county and school funds for commissions on tax sales, but in their settlements with the State they received commissions on both sales and redemptions. The Tax Commissioner holds that the sheriff is entitled to commissions only on the sales. The findings against the sheriff in the State fund more than offsets what is held to be due them from the county and school funds.

A case of the sheriff refusing to accept the orders issued to him by the board of commissioners is shown in the handling of the question of jail fees during Sheriff Clemans' term. The sheriff not only refused to accept the orders which were issued, allowing 35 cents per day for keeping prisoners, but arbitrarily took credit in his settlements for 50 cents per day. An order by the judge of the criminal court fixing the rate at 50 cents a day was entered January 12, 1912 and does not refer to any prisoners confined in the jail prior to that time. In his first settlement Sheriff Clemans took credit with $3,580.05 more than was allowed by the board of county commissioners, and in his second settlement $2,388.80, making $5,918.85, which the tax commissioner holds that he must refund to the county.

This matter has been settled by the board of commissioners allowing the sheriff part of what he claimed and by the sheriff paying back the balance.

One item for which the sheriffs received less than was due them was for empaneling juries in the criminal court. The law provides that the sheriff shall be paid one dollar for each jury in a felony case. Sheriff Taylor has $58 due him on this account and Sheriff Clemans $67.

Discount Question.

While only a conditional finding has been made relative to the discount on taxes allowed Sheriff Taylor, this is a very important feature and is likely to result in a very interesting suit in the courts. The discount on the 1905, 1906, 1907 and 1908 taxes allowed Sheriff Taylor amounted to $13,888.43 and that amount is held against him subject to adjudication by the courts. If the courts hold that the ex-sheriff was not entitled to this discount the funds of Ohio county will profit to the extent of $13,888.43. There is no dispute relative to the discount received by the sheriffs now in office, the law having been amended, allowing them credit for the discount. The discount is held subject to adjudication by the courts because of the fact that the late Clark May, while he was attorney general, held that the sheriffs were entitled to credit for the discount. In this county the board of commissioners did not allow Sheriff Taylor the discount when he presented his various settlements, but after the close of his administration orders were issued to him covering the amount claimed.

The report states that the law relating to the making of the sheriffs settlements has not been complied with in Ohio county, it being pointed out that the settlements have not been made at the time required by law and that it has not been practiced in Ohio county to make a record of the sheriff's settlements. It further states that strict compliance with the law relating to the making of the sheriff's settlement should be followed in Ohio county.

Clemans Makes Statement.

With reference to the above, Sheriff Clemans last night made the following statement to the papers:

"When I took hold of the sheriff's office there was absolutely no definite question settled regarding commissions and compensations. I simply followed the precedens set by all former sheriffs for years back, and every finding against me could be found against every former sheriff of Ohio county.

"I have been constantly in court since the beginning of my administration trying to get a basis on the settlements of nearly every fund in the office. And as the audit of my accounts extended over the period of two years and six months, to July 1, 1911, the most of the tax commissioner's findings were at that time in the hands of the courts, without a decision and as soon as the supreme court decided the points in controversy the credits were given the different funds, but of course, this audit does not show that fact.

"Relative to the interest on daily balances in bank, $4608.62, when Mr. Blue, the state tax commissioner, who directed this audit was in Wheeling, before the board of commissioners, about a year ago, Mr. George Woods, a member of the board, inquired as to the interest on daily balances, and whether or not it went to the county. Mr. Blue's reply was that no action could be taken on this matter until an act of the Legislature had decided the question. Therefore, there being no law compelling me to deposit my money in a bank, I did not suppose there was any law, and do not think so today, that would compel me to pay any interest over. Regarding the item in the audit marked excessive jail fees, amounting to $5,918.85, I wish to say that this is the fifteen cents difference on the day for keeping each prisoner, this amount being in question between the board of commissioners and myself. I charging the county on my books with 50 cents per day, as every sheriff in the state received this amount, and I feeling that this amount was not an overcharge, and that it was not up to the board to set the price and the board, taking the opposite view of the same and offering but 35 cents per day, which finally developed into a court opinion, and upon the result of the same the board of commissioners and myself settled this matter on June 21 last, long before the result of the audit was known.

The county court and myself never made a settlement of my accounts with the county until June 21, 1912. The jail controversy prohibiting a settlement. The item $3,270.69 held against me in the audit being 15 per cent of the earnings under the salary law was never in dispute between the board of commissioners and myself and as soon as the settlement was made (June 21) the county was immediately given credit upon my books for the above amount and showed in the settlement as of June 30, 1912.

The item marked interest collected on taxes amounting to $1,363.57 was in the hands of the supreme court of appeals of this state for a decision as to who that interest rightfully belonged. I at that time was of the opinion that was an extra compensation for extreme efforts in collecting delinquent tax and I spent every cent of that interest to make my collections of all tax charged against me in this county the greatest of any sheriff preceeding me and I accomplished that end at least for last year. I collected ninety-nine and three-fourths per cent of all taxes charged against me. The supreme court of appeals decided this case in January of 1912 and the different public funds were given the credit immediately upon notice of the supreme court of appeals, this amount being credited six moths before the audit was completed but the auditors have made no metion of that fact.

With respect to the item "discrepancies in the tax books and settlements of 1909 and 1910 taxes" amounting to $642.86 I wish to say that it would take considerable time to determine the accuracy or inaccuracy of this item, but it will be looked into and if found that the auditors were correct there will be no hesitancy on my part in making that amount good.

With respect to the sensational charge in last evenings News of me pocketing the jury costs amounting to $352 which the sheriff collects for the empanneling of a circuit jury, I wish to say when Mr. Julius Scherr, one of the accountants first came to the sheriff's office to make these findings, Mr. Welch my chief deputy asked Mr. Scherr the question "What should be done with those jury costs and he replied it should go to the credit of the county and Mr. Welch in my presence turned to Mr. Scherr with the remark that his books showed that money to be credited to an account styled "jury funds" and that he would go immediately to his books and transfer the account to the credit of Ohio county and Mr. Scherr immediately said "O no, do not do that, we are here to audit you and I would not make that credit now, but later." Is there anything in that conversation that would indicate that I intended putting that money in my pocket? but the jury costs on my books were credited to the county as of June 30, 1912 and appear in the 1912 settlement.

In regard to this item of $500 fines by courts not turned in, I wish to say that part of this $500 was never collected by me at all, but by John L. Kinghorn, the clerk of the circuit court, and was not reported to the state auditor, but turned over to me June 6, 1912. Three hundred dollars of the $500 was a bond forfeiture paid into my office by Mr. Edwin Kline, attorney for a client of his, and there being no report made on this forfeiture to the auditor by the circuit clerk, the auditor, of course, had no charge against me, and I being over in that account $160, called the tax commissioner's auditors' attention to the fact that the $300 existed in my books, and there being no account against me in the state auditor's office for that amount, we were able to trace it out that way, and had this been reported as other fines were reported, it would have been paid to the state long ago, and was paid in as soon as the auditor's attention was called to this matter by Mr. Welch and was paid in to the state treasury June 30, 1912.

"I wish to conclude this statement by saying that instead of me paying back something over $8,000, as the Evening News had it, I had paid to the state, county and school boards, not because of the result of this audit, but on account of the supreme court and circuit court decisions, as well as my final settlements with the county court, $11,499.11, prior to the result of the audit of my books, and this of the audit of my books, and this

"I wish to deny that there has been any looseness in the conduct of my office. I have tried to fulfill the duty of sheriff of Ohio county and feel that the insinuations in the Evening News are very unjust. There have been matters in controversy that required court decisions to decide.

"W. L. CLEMANS,
"Sheriff Ohio Co."

Makes Statement Later.

Dr. D. H. Taylor was called upon last evening and asked if he had anything to say in regard to the discrepancies charger against him. He did not even know about the publication of the story, and after being told about it stated that he would not make a statement until he had gone over the proposition carefully. Dr. Taylor has employed Howard Wilkinson to look after his interests, and Mr. Wilkinson will start the work of auditing Dr. Taylor's books this morning.

Summary of Finding Against Ex-Sheriff Taylor

	Due State.	Due County.
Discrepancy in amount of taxes charged in 1908 settlement of 1905 taxes	$ 60.52	$ 1,181.97
Same, 1907 settlement of 1906 taxes	183.58	40.91
Same, 1908 settlement of 1907 taxes	12.15	288.25
Same, 1909 settlement of 1908 taxes—due from state		50.96
Net discrepancy in amount of 1906 delinquent taxes credited in 1907 settlement		1.64
Discrepancy in amount of sheriff's tax sales and redemptions charged in 1909 settlement		287.18
Discrepancy in accounting for moneys received from commissioner of school lands, 1907 settlement 1906 taxes		2.95
Same, 1905 settlement of 1908 taxes		129.64
Interest collected on 1905 taxes, shown by sheriff's tax collection register	240.78	855.79
Same, on 1906 taxes	192.21	902.07
Same, on 1907 taxes	160.73	1,092.77
Same, on 1908 taxes	148.88	928.58
Interest collected on certain taxes which interest is not included in amount shown by sheriff's tax collection register, but is shown by the sheriff's ledger account with interest collected	7.08	25.16
Correction of commission on taxes collected after Feb. 1, 1906—The sheriff received 5% instead of 2½%		298.51
Same, after Feb. 1, 1907		91.77
Same, after Feb. 1, 1908		135.82
Same after Feb. 1, 1909		127.18
Correction in amount of discount to sheriff in 1909 settlement of 1908 taxes		75.72
Commission received on discount, 1905 taxes		168.45
Same, 1906 taxes		30.42
Same, 1907 taxes		179.86
Correction of commission on sheriff's tax sales and redemptions	22.04	
Interest credited to sheriff on overdrafts		1,561.54
Interest paid sheriff on commissions and allowances		2,184.82
Jury costs collected and not accounted for in settlement		168.00
Fines collected and not accounted for in settlement with state	91.09	
Interest received on money deposited in bank, said amounts being shown by sheriff Taylor's ledger account with "interest" and being designated "interest" for certain months, by sheriff's cash book entries. Cash book covering amount shown by ledger from June 1 to Nov. 25, 1905, is missing, hence do not show for what $1,091.22 of this amount of interest was received. It is evidently interest on deposits and is treated as such		6,024.61
Total	$1,127.97	$18,885.65
Credits for errors against the sheriff makes the net amount due from each	$1,103.93	$18,761.93

Tuberculosis Medicine Saved This Man's Life

Pneumonia is a serious disease, and often lays the foundation for chronic lung troubles—sometimes Tuberculosis results. After Pneumonia, or any serious or stubborn cold, it is wise to take Eckman's Alterative.

Don't wait to find out whether the trouble is getting worse, but take Eckman's Alterative in time and avoid the dangers of disease. Read of the recovery in this case:—

326 No. 41st St., Philadelphia, Pa.

"Gentlemen, I am getting along very nicely and gaining strength all the time. I now weigh 134 pounds, a gain since September 16, 1907, of 28 pounds more than when I first started to take the Alterative. I wish I had known of it two years ago as it would have saved me much misery and distress.

"I was suffering from a very serious abscessed lung, which followed a bad attack of pneumonia. My physician and a specialist declared my case hopeless.

"I cannot but be very thankful to you and the Almighty God for the great blessing and change of health it has brought me."

"Since writing the above statement I wish to say that I have fully recovered my health, having been cured for over three years."

(Signed Affidavit) THOS. REILLY.

Eckman's Alterative is effective in Bronchitis, Asthma, Hay Fever, Throat and Lung Troubles, and in upbuilding the system. Does not contain poisons, opiates or habit-forming drugs. For sale by Chas. R. Goetze & Co., C. M. Wyrick, North End Pharmacy, Bellaire, and other leading druggists. Ask for booklet of cured cases and write to Eckman Laboratory, Philadelphia, Pa., for additional evidence.

WEST LIBERTY

Comings and Goings of People in the Little Normal Town—Brief News Notes.

A lecture will be given in the Methodist Episcopal church Sunday evening by Mr. J. Howard Holt, of Moundsville, who will speak on the subject "Temperance."

Rev. Mr. Reaves, of eBthany, had charge of the services in the Christian church last Sunday, as the pastor, Rev. Mr. Glenn, is on his vacation.

All the local teachers are attending the annual Ohio County Teachers' Institute, now in session at Woodsdale.

James E. Biggs is in Wheeling, attending the reunion of Carlin's Battery, of which he was a member.

Misses Adda and Harriet Dunlap, of the Island, are visiting their grandmother, Mrs. John Gardiner.

Mrs. Kline, of New Martinsville, is the guest of Mrs. Louisa Jerome.

Mrs. A. W. Curtis and children, Helen and Montgomery, of Sherrard, are the guests of Mrs. Emma Speare.

Mrs. John Mitchell and Master Clyde, of Warwood, and Miss Maude Johnson, of Mozart Hill, are spending a few days with Mr. and Mrs. Fayers.

Mrs. Estelle Sheets is visiting her daughter, Mrs. Kimmins Davis, of Elm Grove.

Mrs. Emma Speare will move to Sherrard on September 1, where she will make her future home. She has rented her West Liberty residence to Prof. Boggess and family.

S. S. Gardiner is on a trip to Niagara Falls, Canada and other points of interest.

Mr. Hiram Montgomery, of West Alexander, spent Sunday with friends here.

Charles Potter, of West Alexander, called on friends here on Sunday.

RABBIT CHASE TO BE FEATURE

OF THE BARTENDERS' PICNIC ON FAIR GROUNDS.

Hare Will be Turned Loose Inside of Grounds and Canines Put on Its Trail.

A feature of the Bartenders' Picnic which will be held at the State Fair Grounds Wednesday of this week will be a rabbit chase. A score or more of the best known sports in this vicinity will be present, with their blood hounds. The rabbits will be turned loose in the grounds, and then the chase will begin and it will be a treat out of the ordinary, and also one worth watching. "Bill" Rapp a local barber, has promised to give all the sportsmen a turkish bath free of charge after the big show. The following well known men will enter their hounds in the chase: Harry Paradise, Jim Hall, George Nau, Ed. Michaels, Chas. Trabert, John Liebert, Larry Dunlap, Frank Doerr, Frank Kline, Bob Welsh, Harry Vees, Chas. Pachard, Tim Spellman, Joe Wurtzburger, Carter Norman, Will Brose, Will Shaffer, Joseph Green, Jim Crow, Pack West, Fred Weach, Will Fritz, Jess McFady Gary, and Joseph Teufel. The big chase will start at 3 o'clock, and the following will be the judges, Frank King, Tom Spellman, Adam Rehenbach. Frank Doerr will be the manager of all contests.

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A Drugless or Natural Method Which Removes the Cause of the Disease.

Practice includes acute, chronic and special cases of any nature.

Investigation will convince you of the merit of the Chiropractic idea. A booklet will be sent you upon request.

Examination and consultation are cordially extended without charge.

The Time to Get Well Is Now.

Russell H. Skells

Graduate Chiropractor,

1207 Chapline St.

Mr. W. S. Gunsalus, a farmer living near Fleming, Pa., says he has used Chamberlain's Colic, Cholera and Diarrhoea Remedy in his family for fourteen years, and that he has found it to be an excellent remedy, and takes pleasure in recommending it. For sale by all druggists.

Progressive Farmers

YOUR **SOIL** NEEDS **LIME**. YOU HAVE BEEN TAKING IT OUT FOR YEARS AND YOU MUST PUT BACK THAT WHICH HAS PRODUCING PROPERTIES.

"New Castle" Agricultural Lime

CONTAINS 95% LIME CARBONATE. YOU CANNOT GET RESULTS BY USING BURNED LIME. THERE IS TOO MUCH WASTE BY EVAPERATION. "NEW CASTLE" IS A NATURAL UNBURNED LIME. TRY IT AND SEE THE RESULTS. WRITE OR TELEPHONE.

Wheeling Wall Plaster Company

DISTRIBUTORS

HINTS BY MAY MANTON.

7470 Semi-Princesse Gown, 34 to 42 bust.

WITH THREE-PIECE SKIRT IN TUNIC EFFECT AND SLIGHTLY RAISED WAIST LINE.

The gown that is made of two materials to give the tunic effect, yet which means only the weight of one skirt, is fashionable and a great favorite. This pretty model will be found good for silk and washable materials for any two that contrast effectively can be used. In this case, striped silk is combined with plain, the material being the very thin taffeta especially designed for summer wear, but a charming gown could be made from linen, voile, dimity or any material of the kind. The panel effect at the front is especially good yet it does not mean any considerable labor. The blouse is made with the sleeves stitched to the arm-holes and the front edges are finished and lapped onto the center portion. The tunic portion of the skirt is made in three pieces and is finished and lapped onto the front and lower portion.

For the medium size will be required 3 yards of matetial 36 inches wide for the main portions; 3 yards 36 inches wide for the panel and lower portions, with ½ yard 18 inches wide for the collar.

The pattern 7470 is cut in sizes for 34, 36, 38, 40 and 42 bust measure. It will be mailed to any address by the Fashion Department of this paper, on receipt of ten cents

Ford

Every road is a good road to him who owns a Ford. It is not confined to the highways—it takes the by-ways always with equal ease. Anywhere a cart will go, there the Ford will carry you in comfort and safety — at a fraction of the cost.

75,000 Ford cars already sold this season. Five passenger touring car $690—three passenger roadster $590—torpedo runabout $590—delivery car $700—town car $900—f. o. b. Detroit, complete with all equipment. Get catalogue from A. W. Loe, 22 South Broadway, Island, or Ford Motor Company, Detroit.

SPECIAL SALE

WESTINGHOUSE 6½ LB.

Electric Iron

Latest Improved pattern; guaranteed seven years; will last a lifetime. Unquestionably the best Iron made. Sale Price **$3.50**

This is your chance to get the best $5.00 iron and save $1.50.

Let us demonstrate for you — the "Santo" Twin Suction Sweeper. Price.. **$35.00**

H. S. Sands Electric & Mfg. Co.

47 Eleventh St., Wheeling, W. Va.

A SUMMER OFFERING

...at will tempt the most impaired appetite is a dish of Kloss's delicious ice cream. For the invalid or convalescent or for refreshment on porch or in the evening, there is nothing that is more appreciated. It is both food and medicine to the weak. Try our vanilla or strawberry ice cream as a summer food from Kloss's.

KLOSS ICE CREAM

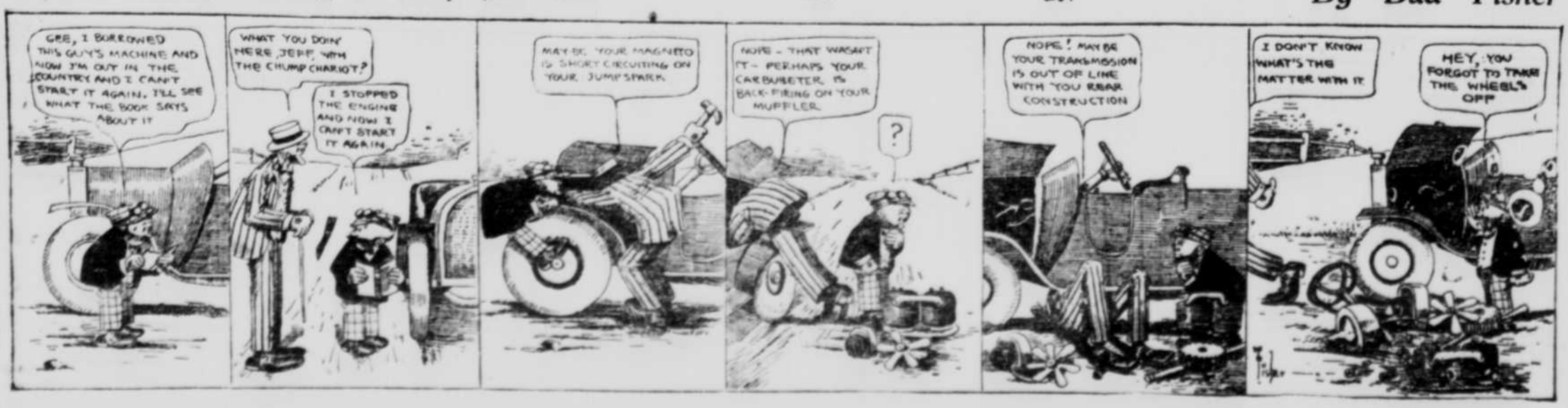
Both phones 1710.

Fits the Text.

(From Judge's Library.)

"Johnnie," asked the teacher, "what do you think may be meant by the text, 'Unto his that hath shall be given, while from him that hath not shall be taken away even that which he hath'?"

"Uncle Bill says it means fat, teacher," answers Johnnie. "He says fat folks keeps a-gettin' fatter an' thin ones keeps a-gettin' thinner, in spite of all they do."

Most men's ambitions are too big for them to handle.

Mutt's Always Ready to Help Jeff Out — *By "Bud" Fisher*