

No 23 June SS. 1874

In the matter of the
dependent School District
of Union Township

Report
of Commissioner divi-
ding funds

Filed 17 June 1876

Confirmed *ni si* 15 June 1876
to be confirmed absolute in
four days if no exceptions
filed By the Court
J. O. O.

Andrew W. W.
24. 1876 Report
recommended to
the Commission
for further report
By the Court

James L. L. L. L.

In the matter Independent School District
of Union Township.

To the Honorable the Judges of the Court of
Quarter Sessions of Clearfield County Pa.

The
within report having on Nov-24th 1876 been
recommitted to the undersigned Commission-
er for further report, he respectfully says
that he has performed the duties assigned
him, has taken certain testimony which
is hereto attached, and has ascertained the
facts of the case, and reports as follows: viz:

The Commissioner finds that some
time in the month of June A.D. 1876, and
after the former report of the Commissioner
had been confirmed in s.c. the School
Board of Union Township, made a "re-
duction or exoneration" of one half of
all School taxes assessed in said Town-
ship, both on seated and unseated prop-
erty, for the years 1874 & 1875. That
the taxes for 1874 had been assessed on
the entire Township, while for 1875, the
seated taxes were assessed by each dis-
trict upon the property within its own
limits, while the unseated taxes were
upon both. So far as the Commis-
sion can ascertain ^{none} of the taxes
thus exonerated were refunded to

the citizens of the Independent District.
That this "reduction or exoneration"
was made after all the accounts of the
Towndship had been audited, and after
the new District had gone into effect.

For the facts as to the amount of funds,
School property, and other facts, the Com-
missioner refers to his former report.

After taking into consideration all that
has taken place since making the last
report, the Commission reports as fol-
lows, viz:

That Union Township pay the costs of the former report - - - - -	\$ 58.50
Commissioners fee on recommendation - - - - -	15.00
Total costs - - - - -	\$ 73.50

and in addition that they pay to
the Independent School District
at such times as the Court may fix,

the sum of Eight Hundred and Seven- ty five dollars - - - - -	875.00
Total - - - - -	\$ 948.50

All of which is respectfully submitted.

Cyrus Gordon.

Commissioner.

And now 22nd Jan 1877. Wallace & Kels of counsel for Union School District files exceptions to the foregoing report, for the following reasons.

First. So all and so much of said report as is based upon the former calculations and divisions of the School funds & property of said Union School District as set out in report of Commissioners Confirmed N. S. 15th Dec 1876 and Reconfirmed 24th Nov 1876. Exceptants renew each and all of their former exceptions & pray they may be allowed as fully as is set out herein to the Last Report of Commissioners and being exceptions one, two, three and four to former report.

Second That the foregoing report based upon former report Confirmed N. S. Dec 15 - 1876 is erroneous for the reasons filed in exceptions to said former report.

Third for errors in matters of calculation entering into the present report and apparent on the face thereof.

Wallace & Kels for

Union Sch Dist

And now 1st Dec 1877. Wallace & Kels files the further exceptions to so much of the report as puts the costs of the first report Upon Union township. see preceding page to wit the sum of \$58.⁰⁰/₁₀₀.

Deposition of witnesses produced sworn
or affirmed or examined on the day
of January A.D. 1877 at the Office of the
undersigned Commissioner, at 2 o'clock
P.M. of said day.

Testimony -

S. M. Bailey produced and affirmed says - I
am President of the School Board of Mead Township.
Have been acting in that position since June last.
Was not a member of the School Board the year pre-
vious to this was two years previous. Since I have
been in the School Board we have done nothing
with the Independent Dist. In last June a reduc-
-tion or exoneration was made by the School
Board of all School taxes, seated & unseated for
the years 1874 & 75. This was done in pur-
-suance of a resolution of the Board. It was
done after proceedings had in Court. I
am under the impression that the citizens
of the Ind Dist paid taxes on seated property
for year 1874 but not 1875. I don't know
of any money being refunded to the people of the
Ind Dist for the taxes they had paid. At the
time the exoneration was authorized the

members were J. R. Arnold - Charles Brown,
James Henry - Nathan Lines - J. Stowell & my-
self - I was informed of the suit brought by
DuBois & others - We made no defense to it.

Daniel M. Bailey.

In the matter of the Independent School District
of Union Township.

To the Honorable the Judges of the Court of
Quarter Sessions for Clearfield County, Pa.

The undersigned Commissioner, appointed by order
of said Court "to inquire into and ascertain the
value of the Common School property, and a=
mount of School funds belonging to Union Town=
ship, and how much of any of said property is
within the limits of the Independent District, and
also the amount of money, if any, to be paid
by one district to the other." respectfully reports
That having given due and legal notice of
the time and place of hearing, by advertisement
in the "Clearfield Republican" and "Raftsmans Jour=
nal", two weekly newspapers published in
Clearfield County, he met the parties interested
at the time and place appointed, to wit. at
his office in Clearfield Pa, on the 10th day of
August A.D. 1875, and by adjournment from
day ^{to day}, he proceeded to perform the duties of
his appointment.

John H. Fairford and J. B. McEnally Esq^s ap=
peared as Counsel for the Independent District
and D. L. Krebs Esq for Union Township School
District.

The Commissioner states that the information
of the Court, and parties interested, that the

facts found by him, and upon which he bases his conclusions and ascertains the amount of money to be paid by one district to the other, are as they existed in June 1875, and the estimates of funds and property are made, and the rights of the respective districts determined as of that date. This is done for the following reasons, viz:— The order of Court creating the Independent School District, was made on the ____ day of June 1875, after the commencement of the School year, and consequently the same did not, or should not have gone into effect until the commencement of the next School year (June 1876) as provided by ~~§~~ 6 of the Act of Assembly of 11 April 1862. — The Commissioner finds, however, that the new district was considered by the citizens and officers of both districts as going into effect at once, and as being an independent district from the time the order of Court creating the same was made. That on this supposition, the citizens of the New District elected a board of School Directors, who were duly organized on July 8th 1875, and thereafter exercised exclusive and undisputed jurisdiction over all matters relating to the Common Schools within the limits of the same, as did also the School Board of the Township over similar ^{matters} outside of the new district. Separate duplicates were made out for 1875, and each district levied and collected taxes within their respective districts. Since June

1873 Two new School Houses have been built and furnished, one by the new district which cost \$1,603.28 and one by the Township which cost \$1,120.40. Teachers have been employed, and the Schools within the limits of each district have been opened, controlled, and provided for by their respective School Boards. The two districts were treated by all parties interested as being entirely separate and independent from and after June 1873, and the Commissioner believes it to be his duty, and to the interest of all parties concerned to treat the ~~two~~ districts as going into effect, for the purposes of this investigation, at that date, and he will consider the rights of each and report accordingly.

The facts relating to the matters in controversy, so far as the Commissioner can gather them from the testimony taken, (and which is hereto attached and made part of this report) and from the Records of the County, are herein set forth. They include many facts, which, in the opinion of the Commissioner, and under the views taken by him, have no bearing on the questions under consideration, and are not necessary for the purposes of this investigation, but as a difference of opinion exists on this subject they will be reported in full. The facts found are as follows.

Amount due for taxes for year ending June 1873:
collected and uncollected - - - \$187.72

Amt Carried over \$1871.72

Amt of taxes ^{to be} in County Treasury for unseated
 land in Union Twp for 1875, \$1531.80
 payable June 1876
 " " " " Treas for unseated land
 in Twp for year ending June 76 2550.88
 " " State appropriation for Union Twp
 School for year ending June 1875 \$110.67
 Total amt of funds in Treasury or due
 Union Twp up to June 1875 as above \$3472.15
 which with the unseated taxes for year ending
 June 1876 \$2550.88 (and which were assessed
 in both districts) makes total funds \$6068.07

Total liabilities of Twp June 1875. 457.00
 Resources in Excess of liabilities \$5608.07

Value of School property in the Twp in
 June 1875. to wit: 3 school Houses, with
 furniture & all of which are outside
 of the Independent district = \$2200.00
 " of school property purchased since
 June 1875 by Old district (one House &c) = 1064.90
 " of school property since by new
 District (1 sch House & appliances) = 1603.28
 Amt of Taxes levied by Old District in
 June 75 for running year, to wit:
 8 mills for School & 8 for building pur-
 -poses on seated property = 767.45
 Amt of Taxes levied by Ind Dist in June
 1875 on seated property 8 mills for
 School & 8 for building purposes = 378.22

No of acres in Union Twp about 20,000. as =
 assessable value - - - - - \$ 224,784
 " " " " " Old District about 16,200.
 Seated acres, assessable value \$ 47,962.
 unseated 10,844 " " " 144,522 \$ 192,484
 " " " " " Independent District about 3,800.
 Seated acres, assessable val 23,642
 unseated 650 " " " 8,688 \$ 32300

Total No of School Children in Twp 127. viz:-
 In Old District - - - - - 71.
 " Ind " - - - - - 56

The Commissioner decides that under the provisions of the Act of 11 April 1862, the Old District is not compelled to pay to the new District for any undue proportion of the School property being within its limits, and that all the new District is entitled to is its fair proportion of the funds on hand and debts due the Township. (after deducting the debts against it) No specific method of division seems to be provided by the Acts of Assembly. The Act of 11 April 1862 provided that "the proper Court shall divide said money, or debt, amongst the districts in such proportions, and shall make such order as to uncollected taxes or other claims, as shall be just"

The Commissioner is of opinion that as to the item of \$2550.88 the amount of taxes on unseated land in the Twp, which was for the year

ending June 1876. As this was assessed on all the unseated land in both districts. It should be divided amongst them in proportion to the amount of such land in each, which would give to the Independent district \$144.25 The balance of fund to be divided is \$3514.¹⁹/₁₀₀ In dividing this the Commission takes into consideration the fact that all of the property in the Twp at the time of the division was outside of the new district, together with all the other circumstances surrounding the matter.

Division is made as follows.

Total fund	\$5608.00	
Appropriated to expenses of this proceeding - viz		
Commissioners fee	50.00	
Advertising	5.00	
Cost to Clerk Quarter SS.	3.50	\$58.50
		<u>Balance \$5549.50</u>

Divided

To be retained by old district	
... paid by old district to Independent	\$4404.75
District out of funds due June 1 st 1875	\$1000.50
Out of unseated tax due June 76	144.25
Total to be paid Ind.	<u>\$1144.75</u>
	<u>\$5549.50</u>

All of which is respectfully submitted
 Cyrus Gordon Com^r

Wallace Krebs, atty. for Union Sup. School Dist. files exceptions
this 17th June 1896 to the foregoing report, for the following reasons, viz.
First, the Commissioner erred in his own statements, in regard
to the amount for distribution, which is including the entire
unseated tax for 1894, & that portion of 1895 unseated tax belong-
ing to the Independent Dist. less expenses. this report = \$3142.87
and not ~~\$5529.50~~ as reported.

Second. - the Commissioner erred in the manner of his
distribution for he should have divided the surplus fund of
\$1414.72 in proportion to the amount contributed to that
fund by the Old and new Districts. And of the Unseated
taxes for 1894 & 1895, he should have given no more
to the new district than the Unseated lands in that
district is assessed & taxed.

Third. For matters of distributing the State appropriation
given "to Union Sup. School Dist." - between the Old and
new District.

Fourth. The Commissioner erred in allowing any portion
of the Unseated tax for the year 1894 to the Independent Dist.

Fifth: For other errors apparent on face of the
Report.

Wallace Krebs
atty. for Old Dist.

Testimony of witnesses produced, sworn or affirmed and examined by the undersigned Auditor at his office in the Borough of Clearfield on Tuesday the Tenth day of August AD 1875 at 10 o'clock A.M. by virtue of a commission issued by the Court of Common Pleas of Clearfield County, in the matter of the Independent School District of Union Township, and to said Auditor directed for the taking of testimony, and to ascertain the facts and report to said Court as to the amount to be made of the school funds between said Independent School District and Union Township -

Testimony -

John H. Clouser, produced and affirmed, says; - I reside in the Independent School District of Union Township, Clearfield Co. Pa. Have lived in Union Township about twenty six years - ever since it has been a Twp. There are three public school houses in Union Township. As near as I can estimate, the three school buildings with the lots belonging to them, are worth in the aggregate twenty five hundred dollars. None of these properties are within the limits of the Independent District.

At the last settlement, viz in June, 1875, between the School Directors of Union Township and the Auditors, it was ascertained that the balance due the School Board of Union Township was Eighteen Hundred and Seventy

one dollar, and Seventy two cents. This is the balance in the hands of the District Treasurer, collected and uncollected, due the Township for the year ending June 1875. None of the Taxes for unseated lands in the Township for the years 1874 and 1875 are included in the above balance. I am Secretary of the School Board of Union Township, was elected for three years and commenced in 1874.

The total number of children attending School in Union Township is One Hundred and Twenty Seven. This includes all attending between ages of Six to Twenty one in the whole Twp, including the Independent District. Of this number Fifty Six are within the limits of the Independent District.

There are about Sixteen Thousand acres of land in Union Township, and about one half of this is unseated. There are about Twenty Eight Hundred acres in the Independent District, about Six Hundred of which are unseated. Thus leaving about Seven Thousand four Hundred acres of unseated land in the Twp outside of Independent District. In June 1874 the Assessment on unseated land for School purposes was nine mills.

J. H. Clausen

Nathan Lines produced and affirmed says: I reside in Union Township, outside of the Independent District. Have lived in it ever since it was erected into a Twp. There are three School Houses in Union Township, none of them are within the limits of the Independent School District. Should think the School property including the lots and apparatus is worth about twenty five hundred dollars.

Nathan Lines

Joseph Schiefeld produced and affirmed says; I reside in Union Township, outside of the Independent District. Have resided there ever since it has been a Township. There are three School Houses in the Township, none of which are within the new District. The aggregate value of said property including houses, lots, and apparatus is about twenty four hundred dollars. I think the estimate of the number of pupils in the Township and in the new District as given by Mr Clouser is correct.

Joseph Schiefeld

D. E. Brubaker, produced and affirmed says; Have resided in Union Township ever since it was erected into a Twp, viz over thirty years. I am District Treasurer of the Twp, and live in the Independent School District.

+ There are three School Houses in the Twp. none of which are within the new District. Have made an estimate of value of the School property and should think it worth about Twenty two Hundred dollars. At the last settlement with the Auditors in June last, the total amount of School funds in my hands, collected and uncollected, was Eighteen Hundred Seventy one & $\frac{72}{100}$ dollars. This balance does not include the uncollected taxes for the year ending June 1875. I think the amount due the Twp for that year is about \$1500. Should think there are about 8000 acres of unseated land in the Old District, and about 500 acres in the new District.

There are about 127 children in the whole Township, about 56 of which are within the limits of the new District.

D. C. Brubaker

D. W. Wise, produced and affirmed says; I am the Treasurer of Clearfield County. On examining the Books in my office I find the amount assessed on unseated land in Mead Township for School purposes in 1874 to be One Thousand five Hundred Thirty one & $\frac{80}{100}$ dollars. This is the amount for the year ending June 1875, but not collectible till June 1876.

D. W. Wise

Testimony of witnesses produced qualified
and examined at place stated in foregoing
caption on the ... day of ... 1876.
The hearing having been continued by agree-
ment of counsel from Aug. 10th '75 to this time.
D. L. Krebs Esq. appearing as counsel for
Union Twp. and Geo. W. Fulford Esq. for the
Independent School District.

Testimony -

J. H. Clouser produced and sworn. Says -
I am Secretary of the School District of Union.
I live within the limits of the Independent Dis-
trict. Two of the School Directors live in the
new District, viz: John A. Brubaker & my-
self. I have within me and now produce the
Secy. minute Book for Union Twp. ^{Jan 23} ~~showing~~
minutes of proceedings from June 8
1874 to 13 Nov 1875. The report entitled
"An Annual District report" to the Super-
intendent of Clearfield County, dated
1st June 1875. Shows resources in ex-
cess of liabilities \$1414.72 This is for the
School year ending on the first Monday
of June 1875. This report shows the An-
nual District from all sources \$1877.72 Also
amount of unsettled bills against the
Twp. \$457.00 leaving balance as above
\$1414.72 The minutes of Aug 28th 1875 show
that viz: "Moved by J. H. Clouser and Second-
ed by L. A. Brubaker that H. Stowell and

1863

+

+

J. Henry be a Committee to see D. Dressler if he will give one Hundred and Seventy five dollars for School House at Story Ridge. This committee reported that Mr Dressler would not take it. There was a meeting of the Sch. Board at Story Ridge Sch. House on Oct 2nd 1876; at which a committee composed of Mr T. Johnson, Joseph Schofield, and David Melty were appointed to appraise the same. That at a meeting held at Rockston October 30th 1876 the committee agreed with David Dressler that he should pay \$40. for the lot, the School Board reserving the right to remove the buildings. At a meeting held Nov 13th 76 the building was sold for \$41. This is one of the three School Buildings in the Township outside of the Independent District.

At a meeting of the Board at Rockston on March 27th 1874 as appears of record in the minute book. (I was not Secretary or a member of the Board) the building of the Spruce Hill School House was let at \$757. and the David Melty School House at \$945. The sum of \$11.25 extra were paid on the Spruce Hill House. And the sum of \$120. for outbuildings, the sum of \$9.25 for surveying. \$9. for clearing lots on both of said buildings. Also the sum of \$25. extra was paid on the Melty School House. The lot for the Spruce Hill School House was donated by

Estimated
#2,113.24

Craig & Blanchard.

Cross Ex by John H. Telford Esq.

The prices given above do not include include the furniture and apparatus in the buildings. ~~The~~ ~~prices~~ include all except for stores and pipe, which I estimate as being worth in all the sum of \$79,74. The Spruce Hill lot is worth \$75. In my testimony heretofore given I estimated the Spruce Hill property at about \$400, which I believed was about correct. The State appropriation for the District of Maine for the year ending June 1875 was \$110,67. This item is not included in the settlement. The reason of this is that the District do not get it until they report to the State. Supr the number of months the schools are kept open - I think this was paid in October - It belongs to the School year ending June 1875.

Re Ex. by D. A. Krebs.

This appropriation was paid I think in October last.

J. H. Benson

Hearing continued to the day of
April 1875 at 10 o'clock AM.

S. I. Kelner appeared and affirmed says - I
 am one of the School Directors of the "Independent
 School District" and am Secretary of the Board.
 The Board of Directors were elected on 3rd day of
 July 1875 under a previous order of the Court.
 We organized on the 8th of July 1875. On that
 day the board bought a lot for School purposes
 and appointed a committee to put up a School
 House - They proceeded with the building and
 finished it about the 6th day of November.
 It costs \$1094.96 It is a frame building,
 about 25 by 38 feet, one story with porch.
 It is lined inside and painted both inside and
 outside - We have a Male Teacher employed,
 viz M. A. Reams who commenced teaching
 in that School House in the latter part of Nov.
 He is to teach five months at \$35. per month.
 On July 8th 1875 the board of the Ind Sch.
 District levied taxes both for building and
 School purposes for the current year - viz:
 at the rate of eight mills on sealed property
 for each of said taxes - The building
 tax amounted to \$172. - and the School tax
 to \$206.22 The difference arises from the
 minimum occupation tax not being taxed
 for building as it is for School purposes -
 The Union Township School Board built a
 new ~~School~~ House outside of the Independent

8 mills

★

172
 206.22
 378.22

+

#

District this last summer about the months of July or August. It is known as the Home Camp School House. The Independent School District incurred the following liabilities in addition to the cost of building as aforesaid. viz: For the lot #2 - - - - - \$25.00
 For clearing off lot &c - - - - - 169.29
 " out buildings - - - - - 80.00
 " Furniture to Bancroft & Co - - - - - 196.04
 " freight & Stationery paid by Banker - - - - - 123.49
 " fuel - - - - - 15.50

1094.96
 508.32
 1603.28

The Secretary is to have \$10. per year for his services - - - - - ~~508.32~~

Cross Ex by D. L. Krebs Esq for Union Sup Sch Dist.

The building of the Home Camp School House was since the election in the Independent District. I think it was contracted for before but am not sure. The above liabilities were contracted by the Independent District since the 3rd of July 1875.

Samuel J. Gehrett

John H. Clouser, produced and sworn says. I am a member of the Board of Directors of the Union Sup Sch Dist. and am Secretary of it. The contract for the building of the Home Camp School House was made on the 19th day of June 1875. It has been built since that time and school is now being held in it. The cost of putting up the building was \$935. This building is known

as School House No 2. All the other expenses connected with clearing off the said lot and carrying on the Schools in the Sup. in the three Houses for the current year, including the salaries of three Teachers for five months each, Secy's salary for the current year and \$10. for the last year, with fuel for all the School Houses, amount to \$660.40. The items appear as follows.

Building House No 2. - - - - -	\$935.00
Clearing ground for same - - - - -	80.00
Out buildings on " - - - - -	44.00
Fuel for House No 1. \$18.5 - - - - -	18.50
" " " No 2 - - - - -	15.00
" " " No 3 - - - - -	16.50
Pipe - - - - -	5.90
Secretary's salary for year 1875-6 - - - - -	15.00
" " " " " 1874-5 - - - - -	10.00
Salary of 3 Teachers 5 mo each @ \$30 per mo	450.00
Christ Saborde Hauling Stone - - - - -	4.00
I. B. Clouser writing article - - - - -	1.50
Total - - - - -	\$1595.40

1595.40
 \$495.
 \$1120.40

The Teaching and Secy's salaries referred to are not completed. It is the expense of the current year which ends June 1876.

The Union Sup. Board of School Directors laid a tax on sealed property outside of the Ind. District for the current year. It was levied in June 1875 after the new Board was organized. The levied at rate of 8 mills for School and 8 mills for School

purposes - The School and building tax with 5 per cent ^{deducted} collected, was \$110.53. The School and building tax levied with 5 per cent added was the further sum of \$656.92 making in all for both taxes - - - - - \$767.45

767/45

The State appropriation for current year - - - 110.53
Cross Ex - The expenses enumerated are for the school year beginning June 1875 and ending June 1876, with the exception of the \$10. for Day's salary for last year which was not included in settlement.

J. H. Blount

Geo. B. Goodlander produced and affirmed. Says - I am Clerk for the Commissioners of Clearfield County. There is no change in the assessed assessment in Union Twp for 1874 and 1875 or in the valuation. The valuation is in the aggregate \$153,180. - The assessment for school purposes for 1874 was at rate of 10 mills making \$1,531.80 and for 1875 at the rate of 16 mills making \$2,550.88. The aggregate number of acres of unseeded land in Union Twp, is according to the Commissioners land Book 1,494, acres. I do not know how much of it is in new district.

Cross Ex. The taxes for the year 1874-5 will be due in June 1876.

G. B. Goodlander

J. H. Brubaker produced and affirmed.

Says. As near as I can tell there are about
400 acres of unseated land of Milon Twp. in
the Independent School District. The rate of
taxes in Milon Twp for school ~~for H. Brubaker~~ and
building purposes for year commencing June 1875 was eight
mills for each tax, as in the Ind District. The Directors
of Milon Twp did not interfere with the Ind District for
that year.

J. H. Brubaker

I hereby certify that the foregoing volumes
were duly qualified and examined before
me at the times and place stated the forego-
ing captions and the various continuances
from day to day as stated - and that they
subscribed their depositions in my presence.

Amos Gordon

Auditor