



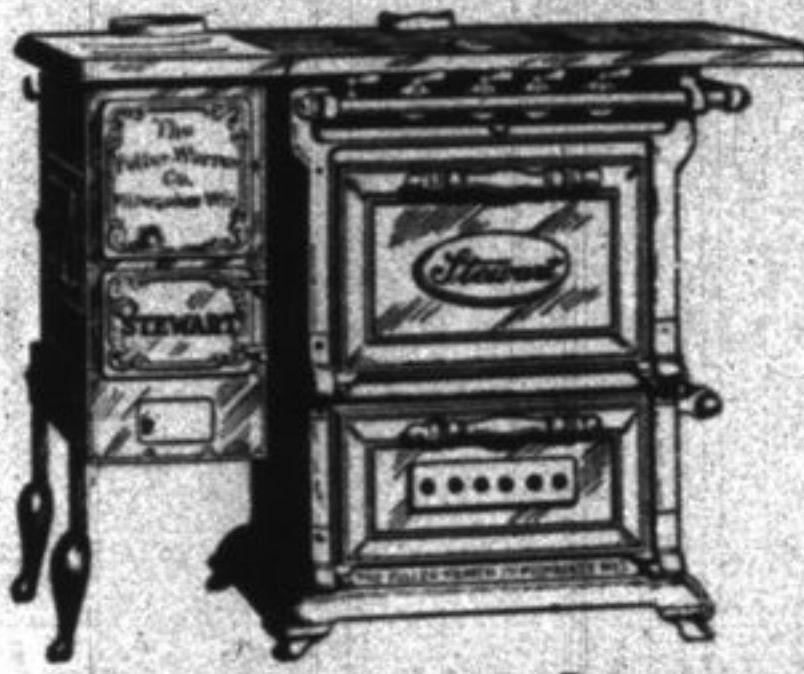
The New Cottage Gas Heater

is made with a view to attractiveness as well as economy. It is an ornament to any room. We have them in three different sizes.

The Kitchen Heater

is a "Coal Attachment"

that can be connected to any GAS RANGE. It burns Coal, Coke, Wood or Refuse. The fire can be started with Gas if desired.



Heater attached to Gas Range

North Shore Gas Company

Harder's Hardware

We have the agency for the celebrated

"King Bee" Hot Blast Heaters

These stoves are guaranteed to keep fire for 36 hours without attention. There are thousands of these stoves in use that are giving perfect satisfaction. These stoves burn any kind of fuel.

"When you need Hardware, think of Harder, they go together"

HARDER'S HARDWARE

Telephone 180
12 West
Central Avenue
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The Equipment of Your House For

Electric Service

AS A

Christmas Present

will be appreciated by the member of the domestic firm who runs it, and enjoyed by all the family, for a

WIRED HOUSE

is a more comfortable and convenient house. It enables you to use the best of all Artificial Light and Appliances that assume all the household drudgery.

Any houseowner can take advantage of our plan of wiring houses at cost, payable a little each month for 2 years

A telephone call on our office or a postal card will meet an immediate response with particulars

Public Service Company

OF NORTHERN ILLINOIS

COUNCIL DISAGREES ON BOND PAYMENT

(CONTINUED FROM PAGE ONE)

credit of the special assessment accounts established and maintained, and the existing shortage provided for, and I believe that such credit can only be established and maintained by legal methods, and that the discharge of the existing shortage should be made in a legal manner.

Any method not warranted in law, might establish a precedent of small consequence at the present, that would have a serious result hereafter. The present shortage is the result of years of improper records and practices in collecting and disbursing special assessment funds. The remedy lies in adopting and following legal methods of defraying the present shortage and following legal methods of procedure and accounting from this time onward in the special assessment work. The present condition is due in part to the failure of the city to pay its part of the assessments caused by having lived beyond the corporate income.

Respectfully submitted,
ERNEST S. GAIL,
City Attorney.

Oct. 22, 1912, 8 p. m.
Filed at the committee meeting after meeting.

Since the meeting the Mayor has addressed the following letter to the aldermen, the city clerk and the city treasurer:

"The grounds of my disapproval are as follows, to-wit:

The report of Edwin A. Warren, City Clerk, and City Comptroller was rejected at the meeting of the members of the city council, assembled as a committee of the whole council, called to consider the said report on October 22, 1912, after due deliberation and the receipt and consideration of the written opinion of the City Attorney, E. S. Gail, filed at the said meeting. Aldermen Fearing, Kimble and Stevens voting "Aye," and Aldermen Bell, Buckley, Vetter and Kline voting "No" on motion made by Alderman Fearing to adopt the said report of the city clerk, and carry into effect its recommendations, Alderman Doty being absent.

Said resolution involves directly and indirectly, the expenditure of money from the city treasury, and the same was not referred to the city clerk for engross-

WANTED, FOR RENT, FOR SALE

FOR RENT

- To RENT—6-room cottage, McDaniel and Fairview Ave. Reasonable price.
- All or part of 56-acre farm, Green Bay Road, Ravinia. 10-room brick house, barns, orchard etc. snap rental. Murray & Terry, ofc. op. depot. tf
- FOR RENT—Several modern houses and flats for rent. L. N. Berube, telephone 711-L. tf
- FOR RENT—Five-room cottage, modern improvements. Address M. D. this office. 37
- FOR RENT—6-room flat with bath and electric lights. Telephone 753-W., 213 McDaniel Ave. pd

FOR SALE

- FOR SALE—A beautiful home, cheap. Inquire of W. E. Brand. 37
- FOR SALE—Big chance for investor. Must have money and will sell ten shares in the fastest growing manufacturing concern in Lake County, The Pfantstiel Electrical Laboratory. No long distance investment, but at home where you can watch it grow. Address box 311, North Chicago, Ill. 38 pd
- FOR SALE—A large Stewart base burner. Will sell cheap. Telephone 814-W. 37 pd
- FOR SALE—Poultry house, 150 ft. wire and 5 cedar posts at a bargain. Bert Skidmore, 212 W. Vine Avenue. 37
- FOR SALE—We have replaced six hot air furnaces with hot water plants. Some of the furnaces are in good condition and for sale at a small price. We have also a 900 ft. American hot water boiler which was replaced by a larger one, for sale at half the price of a new boiler and guaranteed good as new. T. H. Decker & Co. 126 E. Central Ave. Tel. 201. 36-37

SITUATIONS WANTED

- SITUATION WANTED—Expert automobile mechanic and chauffeur desires change, expert repairer, careful driver. Best references; married; would accept permanent position. Address box 633, Highland Park, Ill. 37-pd

WANT A SITUATION?—J. M. Donsing can supply positions for men and women by day or week. State Bank Building, telephone 263. tf

HELP WANTED

-WANTED—Two English women want situations in one family. Plain cook and chambermaid. Address Miss Boges, 1829 Kenilworth Ave., Rogers Park, Chicago. Pd 37

-WANTED—Girl to learn. Reliable Laundry. Telephone 107. tf

LOST

-LOST—An Airedale dog named Bob. Finder please return to 121 Lake Avenue and receive reward. 37

MISCELLANEOUS

-BOARD AND ROOM—Private family having modern home, will give room with two meals if desired to Protestant gentleman who would appreciate refined surroundings. Address this office. C. M. E.

You are Cordially Invited to make use of the privileges of the CHRISTIAN SCIENCE READING ROOM On Second Floor, Erskine Bank Building Hours 9 to 12 a. m., 1 to 5 p. m. Maintained by First Church of Christ, Scientist, of Highland Park

Everything in Gents' Furnishings for Winter

And when you buy don't forget to ask for coupons entitling you to a chance on the following prizes:

- FIRST PRIZE Ladies' or Gent's 17 Jewel Elgin Watch
- SECOND PRIZE \$5.00 in Merchandise
- THIRD PRIZE \$3.00 in Merchandise
- FOURTH PRIZE \$2.00 in Merchandise

CHARLES M. SCHNEIDER

13 St. Johns Avenue

Telephone 331

ment, nor was it engrossed prior to its adoption.

Said resolution provides for the transfer of a balance amounting to \$96.56, remaining in Special Assessment No. 144, which was levied for the construction of a sidewalk on West Street from Bloom Street to Walker Avenue. The \$96.56 remaining in the assessment should not be used for purposes other than the payment of improvement bonds drawn against said assessment. The improvement bonds drawn against this assessment are paid, and this balance should be returned to the property owners in the form of a rebate.

To take \$3,466.00 from the bridge fund and place it to the credit of Special Assessment Accounts, which are short would be an appropriation of corporate funds for the payment of non-corporate purposes and prohibited by law. Such action would be clearly a criminal misappropriation of corporate funds for purposes other than the uses for which they were appropriated and collected, with no possible chance of ever being repaid or returned. Corporate funds may not be disbursed other than on warrants drawn on the city treasurer by order of the city council, stating the particular fund of appropriation to which the same is chargeable, and the person to whom payable, signed by the Mayor and countersigned by the City Clerk for a corporate purpose liability.

To transfer a "Special Assessment Adjustment Fund" amounting to \$2,216.68 would be illegal. This fund was created to harmonize differences existing between the books of account of the city clerk, and the city treasurer in special assessment monies. I believe that this fund will be properly adjusted and distributed in the respective special assessments to which it in fact belongs, when the present audit now being made by the special assessment accounts is completed. The transfer of \$289.13, interest accruing on City funds on deposit would not be advisable unless it appears that the whole of it or some particular part accrued to the respective special assessment funds in which a deficiency exists. (I assume that no one will seriously so contend.)

The City has recently issued short term bonds authorized at a special election held on June 1st 1912, to pay the City's portion of Special Assessment which were due in the years 1910, 1911 and 1912, amounting to \$18,000. As these bonds are paid, other bonds must be issued to meet the City's portion of Special Assessment now levied and maturing each year amounting to approximately \$6,000 annually. These items are liabilities of the City and must be paid at maturity to maintain our credit. The payment of special assessment bonds is not a City liability unless special assessment funds are collected by the City and used for corporate purposes, the City acts merely as a trustee to collect and disburse special assessment funds. If when the audit is completed it should develop that the City has used special assessment funds for corporate purposes the City is legally and morally liable to repay such amounts, if any, which amounts could be used to pay the improvement bonds in the respective assessments or rebates to property owners, if any be due them, as the case may be. If on the contrary, an insufficient assessment has been levied to pay the cost of a given improvement, a supplemental assessment on the property benefited is recommended. The existing deficiency is the result of years of improper records and handling of special assessment funds. To continue to borrow and transfer funds will not discharge the existing shortage but will continue to increase it.

We should first ascertain why the present deficiency of special assessment funds exists to pay special assessment bonds, whether the City or the owners of property benefited is liable and then in a lawful manner see that the bonds are paid.

Respectfully submitted,
JOHN OLIVER, Mayor.

Bondholders Want Information

The following letters were received by the council and referred to the Special Assessment committee:

Highland Park, Ill.
Nov. 4, 1912.
The Honorable Mayor and City Council,
Highland Park, Illinois.

Gentlemen:
I hold bond \$801 for \$100.00, due and payable July 1, 1912, together with interest coupon of \$5.00. Bond and coupon was presented to the City Treasurer on July 1, 1912 for payment. Payment was refused by the City Treasurer, account of there being no funds in assessment No. 108 against which bond No. 801 was drawn and coupon still remains unpaid.

On examination of the records of assessment No. 108, I find that \$863.00 was assessed against the property owners, while the actual cost of the improvement was only \$589.25. The difference, \$273.75 was transferred to the credit of your general expense fund. The Statute of the State of Illinois provides that not more than 6 per cent of the cost of the improve-

ment shall be charged for the cost of collecting and other expenses of an assessment. 6 per cent of the cost of assessment No. 108 is \$51.30, and not more than this amount should have been charged, while \$239.45 in excess of this amount was charged or transferred. The records of assessment No. 108 also show that \$69.75 was returned to the property owners. In view of the above, \$269.45 should be transferred from the special general expense fund back to the credit of assessment No. 108.

The City Attorney has advised that the present City Council has no authority to pay back to assessment No. 108 what was taken, transferred or borrowed from it, that the City Council has no authority to make any provision for the payment of this bond No. 801. The City Attorney also advises the only legal means of having the bond paid is for the holder to enter suit in the County Court and obtain judgment against the city.

Has the City of Highland Park come to this that it can transfer funds from one account to another, spend the money and then repudiate its bonds and coupons, and assume that it has no authority to pay back to a fund what it borrowed or transferred from it. Is that actually the law? If this Council should authorize the sum of \$239.45 be taken from the special general fund and replaced to the credit of assessment 108, from which it was taken, are they doing an illegal act? Is it illegal to pay your obligations; are you criminally liable for meeting the obligations of the City? Is it the desire of this council that to collect on bonds and coupons that are due that the holder of such bonds and coupons must enter suit against the City and obtain judgment against the City?

I would be pleased to be advised what the City proposes to do, as to the payment of this bond No. 108, as sufficient funds were collected to redeem said bond and coupon attached thereto.

Yours very truly,
Fred Greenleaf

Ravina, Ill.
Oct. 9, 1912

To the Highland Park Council: Gentlemen:

I would like to know about the Highland Park Improvement Bonds. I am the holder of Bond No. 459 and have received no interest. Was put off from July and August first, then till September first, and now it is October.

When I came to the City Treasurer's office there was nothing there and my father is the holder of Bond No. 456 which was due July first and has neither received interest nor principal. I went to the City Clerk's office and he advised me to write you gentlemen a letter in regard to this matter, and greatly oblige.

P. C. Harder,
Ravina, Lake County.

Other Council Proceedings

Communication from B. H. Marshall requesting sewer connection for new buildings which the Exmoor Club are to build north of club property, referred to sewer committee.

Upon motion of Ald. Stevens a petition from Dennis Driscoll and others requesting a division of the amounts assessed against lots 3 and 4, McDaniels application was referred to City attorney for approval.

Alderman Vetter moved that the communication of C. N. Kimball requesting the vacation of Thorndale Avenue to Kimball re-subdivision and alley 133 last, east of same, be referred to Committee on Streets and alleys for report at next meeting. Carried. This Avenue is 60 ft. wide and about 500 ft. long and extends north from Fairview Avenue.

City Auditor Greenleaf reports that accounts of City Clerk and City Collector had been audited to Oct. 1st and all monies received by collector properly accounted for. The City Collector reports that all property owners assessed under special assessment No. 196, on which a rebate of \$170 had been ordered by the County Court, have been credited with the amount of the rebate on the unpaid installments.

Ald. Kimble moved that the Committee on Public Works be instructed to investigate the storm and sanitary sewer in the York Avenue subway and report to the City Attorney, also that the City Attorney take such action as he may deem advisable to compel the C. & N. W. and C. & M. E. to remedy conditions. Carried.

The recommendation of the Fire and Water Com. that the new proposition of the Village of Deerfield to pay 25 cents per cubic ft. for water for the first year and 15 cents for the succeeding 9 years and to pay all expense for connection and meter at the city limits, was concurred in.

Upon recommendation of the Finance Committee the bid of Barrow Wade and Guthrie of \$16 per day, the total cost not to exceed \$500, for auditing special assessment accounts and transcribing same to new record book, was accepted.

Upon recommendation of Mayor Oliver the council ordered an appropriation of \$148 for the purpose of installing a new furnace in the city hall.

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