

of the board of public service to allow non-professional baseball games in the public parks on Sunday. It seems that there is a puritanical law on the statute books of Ohio, which forbids Sunday ball playing; and, as this is interpreted to apply to non-professional as well as professional playing, the board has been obliged to interfere with the boys of Cleveland who wish to play in the parks on Sundays. As might be inferred, a group of clergymen of the pharisaical variety are the strenuous leaders in demanding the enforcement of this modern blue-law. It is interesting to observe the civic antics of pagan pietists like these. They look calmly upon the robbing of their city, by liberal cash contributors to their church treasuries; but they turn pale with puritanical horror at the sight of a boy and a bat and a ball in the ball grounds of the public park on Sunday. Why is it any worse on Sunday to play at ball in a park than to play at religion in a pulpit?

Auditor Wright, of Cuyahoga county, Ohio, who is doing his best to secure fair assessments of railroad property, is meeting with the same obstacles from his fellow auditors that Mayor Johnson encountered before Wright's advent (p. 19) and when the whole auditorial outfit were evidently sub-agents of the railroads. At one meeting of the board, held in Cleveland on the 15th, Wright's request that Prof. Bemis be heard, called out an objection from a fellow auditor, who said that all the auditors present had either listened to Bemis or were familiar with his material. Wright disposed of this objection with neatness and dispatch as well as with a certain degree of illumination as to the objecting auditor's motives. He asked the objecting auditors some questions about the railroad under consideration which developed a degree of ignorance of the subject so dense that all further objections to hearing Bemis were withdrawn. But it made no difference with the final decision. Most

of the auditors were on hand in the interest of the roads, and they acted up to the full measure of their corporate obligations. The road in question was the Cleveland & Mahoning Valley, the gross earnings of which have increased since 1897 fully 50 per cent., while the tax assessment—not the tax, but the tax valuation—has increased only 1 per cent. The auditors of Ohio are making good campaign material for Mayor Johnson.

The effrontery of these Ohio auditors was especially refreshing when the tax assessment of the N. Y. P. & O. railroad was made, which occurred on the 14th. As was reported by the Cleveland Plaindealer—

early in the meeting and before the board had commenced to vote on the different schedules, it became apparent that a determined effort would be made to sidetrack Prof. Bemis, Mayor Johnson's tax expert. After Auditor Wright had made a brief plea for a reform in appraising the railroad under discussion, and requested permission for Prof. Bemis to speak, the feeling against Bemis took the form of long arguments, numberless questions and counter-arguments, which held up the question of allowing Prof. Bemis to speak. Finally, however, Auditor Wright pounded vigorously for order and demanded a vote on the motion. Auditor Wright virtually insisted that Prof. Bemis address the board. Fifteen minutes were allowed for that purpose and Prof. Bemis outlined his ideas and arguments.

When the work of valuation began, the railroad's agent, Mr. Talcott, was allowed to address the board in the interest of the road. But when Prof. Bemis requested one minute to reply, in the interest of the county, the auditorial friends of the railroads shouted him down with demands for a vote. Then the farcical proceedings went on, as reported in the Plain Dealer, in this manner:

A motion to appraise the rolling stock at \$3,000 a mile, the same figure as that of last year, was amended to read \$3,500. The secretary announced a victory for the friends of higher valuation, but upon closer scrutiny of his list he corrected himself, and the rolling stock went again this year at \$3,000. Then the buildings were appraised at the same old figure, \$228.35 a mile. A spirited attempt to boost the valuation

of the main track was made, but after a long wrangle and many votes the old figure, \$9,000, went through. An attempt was first made to appraise this at \$12,000 a mile, and when this was defeated by the board an attempt toward a compromise was made, with \$10,000 as the figure. Even this was not satisfactory, and it ended in renaming the figure of a year ago, \$9,000. A motion to appraise the second track at \$5,000 was made by Auditor Smith, of Portage county, which is \$1,000 above the return of last year. Tax Agent Talcott at this point arose and remarked that the old figure was only \$4,000. A compromise was effected at \$4,500. After that brief and spasmodic efforts were made to boost the valuation of different schedules, but, except in a few rare cases, the railroad's figures were accepted by the board without a murmur. A trifling increase in the total valuation over that of last year was made, but this was only one-half per cent., or, in round numbers, \$15,922.

In the Associated Press report of the consolidation of the two street car systems of Cleveland, the outside world is informed that "Mayor Johnson is credited with being largely interested" in "the construction of a system of 3-cent fare lines." The obvious intention is to convey an impression that Mayor Johnson is financially interested in the company—the only company, by the way—which stands ready to carry passengers in Cleveland for a three cent cash fare. This would imply that there is a good profit in fares at three cents, and that Mayor Johnson is scheming to get some of it. But if that is true, what do Senator Hanna and other street car magnates all over the country mean when they insist that three cent fares won't pay?

Following close upon the remarkably small majority with which the British ministry defeated the bill for the taxation of land values (p. 44), the London County Council has approved the principle of that bill by a sweeping majority. The committee of the Council recommended approval of the bill itself; but when the Council came to act upon the report, the bill had already been beaten in Parliament. Consequently a motion to amend was made in the Council. This amendment substituted for ap-