Report of the Auditing Committee

Of Kent County, Md.

To The Honorable Board of County Commissioners for Kent County.
Gentlemen:

In compliance with an act of the General Assembly of Maryland, passed January, 1904, and in harmony with our appointment as Auditors for Kent County. We have examined the Books, Accounts and Vouchers of the County Commissioners' Office, The Board of Education, The County Treasurer's Office, The Trustees of the Alms House and the Dog License Fund.

This Audit deals chiefly with the Levy of 1920 and 1921 when a rate of $2.50 on the $100.00 was declared for County purposes.

This report also gives the Source of Revenue for Kent County for 1921 and 1922 as shown by the Books of the County Commissioners January 17th, 1922.

The Auditors began their work on October 10th, 1921, but were very much handicapped by the conditions existing in all the departments examined. In some departments there were some vouchers missing, and many payments were made without proper authority.

We would recommend that the Clerk to the County Commissioners, the Superintendent of the Board of Education, County Treasurer, and the Clerk to the Alms House Trustees be required to make a detailed statement of the previous year's work, presenting vouchers for every expenditure made.

We would especially call attention to the present system of rebating taxes charged in error. The Court has advised this Committee that no person has authority to make any change in the Assessments as levied, except by order of the County Commissioners, as published notice is given to enable tax payers to revise their assessments prior to the striking of the Levy in June of each year.

We again call attention to the expenses of the Alms House and Farm, The cost for keep of inmates is about $360.00 each per year. The Farm account shows a net loss of $188.70, which together with taxes and interest lost on money invested would make a total loss to the County of about $1,000.00 for the year placing a value of $9,000.00 on the Farm. We therefore again recommend the sale of the Farm.

Respectfully,

WM. G. SMYTH,
H. CLAY BROWN,
J. RAYMOND SIMPERS
County Auditors.

EXHIBIT 1.

SUMMARY OF ASSESSMENTS FOR 1920-21 ON BOOKS IN COUNTY COMMISSIONERS OFFICE.

Real and Personal	$12,165,566.23	@ $2.51	$305,355.71
Extra Real and Personal	251,715.00	@ 2.51	6,318.04
Shares of Corporations	248,578.03	@ 2.51	6,239.31
Bank Shares	374,658.03	@ 1.00	3,746.58
Securities	709,047.00	@ .30	2,127.14
Millington Building Association	1,361.22	@ 2.51	34.17
Mutual Fire Ins. Co., of Kent Co., Md.	63,630.00	@ .30	190.89
			$324,011.84
Levy for 1920-21 Includes Orders 1920-21			$214,077.03
Levy for 1920-21 Includes Certificates 1919-20			98,521.34
			$312,598.37

EXHIBIT 2

A STATEMENT IN DETAIL SHOWING HOW AND FOR WHAT PURPOSE THE LEVY OF 1920-21 WAS APPROPRIATED.
PAID BY ORDERS ISSUED 1920-21.

Roads and Bridges 1st District	$6,325.35	
Roads and Bridges 2nd District	6,303.02	
Roads and Bridges 3rd District	6,370.73	
Roads and Bridges 4th District	1,079.08	
Roads and Bridges 5th District	3,635.09	
Roads and Bridges 6th District	5,368.84	
Roads and Bridges 7th District	3,565.93	
Roads and Bridges Miscellaneous	3,793.33	
		36,441.37
Road Engineer's Salary	$1,699.92	
Road Engineer's Traveling Expenses	317.39	
		$2,017.31

COUNTY COMMISSIONERS' SALARIES.

Georg H. Cannan	$699.96	
Nicholas V. Walters	699.96	
Athrur H. Brice	699.96	
		$2,099.88
Clerks of County Commissioners' Salary, John Medders		$1,140.00
Supervisor of State Tax Com. Salary, Owen C. Smith		999.96
County Treasurers' Salary, Merrick Clements		1,999.92
State's Attorney Salary		1,200.00
Janitor's Salary		300.00
County Commissioners' Office Expense		704.52
Alms House		3,996.94
Orphans' Court, salary and supplies		1,500.50
Contract Printing		1,000.00
Pensions		854.00
Water Rents		122.00
Miscellaneous		571.72
Registrations and Election		4,596.98
Charities		133.22

TOWNS OF KENT AS APPLIED TO ROADS

Betterton	312.00	
Rock Hall	333.00	
Galena	209.00	
Millington	342.00	
Chestertown	2,286.00	
		3,482.00

TOWNS OF KENT COUNTY ON BANK SHARES AND CORPORATIONS.

Chestertown	$600.00	
Millington	29.91	
Rock Hall	20.00	
Betterton	13.90	
Galena	.69	
Chestertown	95.45	
		$759.95
Schools		$118,996.97
Hospitals		1,960.80
Health Office and Jail Physician		917.64
County Demonstrator and Domestic Science		756.35
Galena School Fund		6,000.00
Lateral Roads Fund		21,525.00
		$214,077.03

PAID BY CERTIFICATES ISSUED 1919-20.

Circuit Court Expenses and Witnesses Fees	$2,937.09
Magistrates and Constables	1,113.50
Court House and Jail	9,389.02
Kent and Queen Anne's Counties Joint Account	774.07
Audit Committee's Salary and Expense	229.39
Refund of Taxes in Error	241.14
Miscellaneous	1,891.96
Wharves and Landings	12.88
Treasurer's Office Expense	581.93
Assessments Local	62.16
Hospitals	1,136.16
Registrations and Elections	6,091.08
Morgan Neck Bridge Keeper's Salary	106.60
Alms House	5,390.16
Expenses on New Assessments	98.53
Health Office and Jail Physician	68.36
Betterton-Still Pond Roads	24,063.27
Still Pond Station to Still Pond Road	3,978.25
Orphans' Court Supplies and Salary	193.71
Turner's Creek and Bloomfield Road	1,181.55
New Equipments for Roads	9,325.43
County Demonstration's Allowance	715.50
Morgan Neck Bridge Repairs	23.50
County Nurse's Salary	1,064.75
Road Work Before Levy	648.32
Special Road Work Near Tolchester	2,321.11
Special Road Levy	24,860.92
Charities	21.00
	$98,521.34
Total Orders	$214,077.03
Total Certificates	98,521.34
	$312,598.37

EXHIBIT 3.

SUMMARY OF ASSETS, REAL AND PERSONAL AND LEVIED BY COUNTY COMMISSIONERS AND CHARGED TO TREASURER.

			AMOUNTS
Mutual Fire Ins. Co.	63,630.00	@ .30	190.89
Balance in Treasurer's Hands June 12th, 1920			9,862.69
Cash Paid by County Commissioners			6,291.07
Real and Personal	$12,165,566.23	@ $2.51	$305,355.71
Extra Real and Personal	251,715.00	@ 2.51	6,318.04
Shares of Corporations	248,578.03	@ 2.51	6,239.31
Bank Shares	374,658.03	@ 1.00	3,746.58
Securities	709,047.00	@ .30	2,127.14
Millington Loan Association	1,361.22	@ 2.51	34.17

CASH PAID BY COUNTY COMMISSIONERS

Taxes Uncollected 1919-1920	$5,290.58
Taxes Uncollected 1918-1919	1,649.16
Total	$340,165.60
Balance from 1919-1920	$9,862.69
Collected on Real and Personal to June 15, 1921	286,611.50
Uncollected from Real Estate and Personal to June 15, 1921	25,062.25
Collected on Corporations to June 15, 1921	5,010.83
Uncollected on Corporations to June 15, 1921	1,228.48
Collected on Bank Shares to June 15, 1921	3,746.11
Uncollected on Bank Shares to June 15, 1921	.47
Collected on Securities to June 15, 1921	1,705.08
Uncollected on Securities to June 15, 1921	422.06
Collected on Millington Loan Association to June 15, 1921	4.09
Uncollected on Millington Loan Association to June 15, 1921	30.08
Collected on Mutual Fire Ins. Co., to June 15, 1921	190.89
Cash from County Commissioners	6,291.07
Collected for 1919-20	285.54
Uncollected for 1919-20	1,363.62
Interest Collected 1918-19	8.34
Total Credited to Treasurer	$340,165.60

COLLECTIONS FOR 1918-19 AND 1919-20 ARE INCLUDED IN THE AMOUNT PAID TO TREASURER BY COUNTY COMMISSIONERS

Total Expenditures	$308,425.42	
Taxes Uncollected for 1920-1921	26,743.34	
		$335,168.76
		$4,996.84
Interest Collected on Taxes for 1920-21		1,687.19
		$6,684.03

BALANCE AS PER TREASURER'S BOOKS

Balance as Per Treasurer's Bank Book	$6,508.97	
Balance in Treasurer's Hands	175.06	
		$6,684.03

ITEMIZED STATEMENT OF AMOUNTS RECEIVED FROM COUNTY COMMISSIONERS, (ENTERED ABOVE AS $6,291.67)

Received from Alms House Farm, Balance fro 1919-20	967.30
Demurage on Stone, Betterton and Still Pond Road	10.68
Cash from sale of mules, $600.0, $275.20, $277.50	1,152.70
Cash from State Roads Commission	357.50
Cash from Fines (Justices of Peace) $78.70, $55.90, $2.00	136.60
Cash from H. E. Taylor, Treas., delin. tax, $285.54, $473.34, int. $8.34	767.22
Cash from State Comptroller	81.82
Cash from W. K. Hackett	4.20
Cash from Treasurer of Maryland (Passenger & Bus Licenses	26.76
Cash from State Roads Commission (wharfage)	30.15
Cash from Gault Applegarth, miscellaneous supplies	10.00
Cash from A. Parks Rasin, clerk	25.27
Cash from C. F. Crow, supervisors of election	.60
Cash from Judge J. Henry Thompson, paid in error Dec. 7th	.50
Cash from A. Parks Rasin, suit from Cecil Co., Holstein Harvey & Son vs. Sarah Wenworth	100.50
Cash from West Disinfection Co., freight and cartage	2.73
Cash from Mr. Clothier, for corn	5.25
Cash from W. K. Hackett, keep of wife at State Hospital Cambridge	31.25
Cash from Alms House Farm, $758.30, $502.50	1,260.80
Cash from Merrick Clements, Treas., for bill paid Enterprise for dog law advertisement	2.00
Cash from Merrick Clements, Treas., for bill paid Kent News for dog law advertisement	11.75
Cash from Commissioners of Queen Anne's Co., settlement of joint account	584.57
Cash from W. K. Hackett, keep of wife at State Hospital, Cambridge	31.25
Cash from Treasurer of Franchise Tax	80.49
Cash from Merrick Clements, Treasurer, fromdog fund	502.43
Cash from Harry Griffith, Trustee, keep of L. H. Dreka at Springfield State Hospital	100.00
Cash from Gault Applegarth, private telephone calls	6.75
	$6,291.07

DOG LICENSE FUND.

June 1920, cash from Harry E. Taylor, Ex-County Treasurer		$439.43
May 17th, 1921, cash from sale of licenses for 1920-21		1,772.00
		$2,211.43
Total Disbursements Loss of Stock, Poultry, etc	$709.00	
Paid County Commissioners	502.43	
		$1,211.43
Balance on hand May 17th, 1921		$1,000.00

EXHIBIT NO. 4.

Statement of Alms House and Farm, showing expenditures from June 15, 1920, to June 15, 1921.

ALMS HOUSE EXPENSES

Fuel	$409.23	
Drugs	94.56	
Dry Goods, Groceries, Meats and Butter	2805.95	
Flour and Mill Feed	318.84	
Hardware	161.42	
Labor and Supplies	722.46	
Insurance	187.43	
Miscellaneous	324.62	
Ice Cream	37.75	
Physicians	150.00	
Repairs	392.84	
William Ford, Salary	300.00	
William Ford, Contingent Fund	50.00	
Miss Sue Ford, Salary	180.00	
Trustees, Salary	168.00	
Secretary and Treasurer, Salary	150.00	
Supplies, Secretary and Treasurer	18.86	
		$6471.96

FARM EXPENSES

Fertilizers	$274.07	
Repairs	359.74	
Miscellaneous	47.13	
Insurance	52.62	
Sheep	449.50	
Lime and Spreading	354.72	
		1537.78
Total for year		$8,009.74
Warrants provided for from previous year		304.37
		$8314.11
Orders in Levy 1920	$3996.94	
Certificates provided in Levy 1921	4200.46	
Alms House Warrants Not Presented to County Commissioners	116.63	
		$8314.03
Difference between Co. Com. Office and Alms House Warrants		.08
		$8314.11
Total Expenses of Farm for 1920-1921	$1537.78	
Total Receipts from Farm for 1920-1921	1349.08	
Net Loss from Farm	$188.70	
Paid County Commissioners for year 1920-1921	$1260.80	
Paid County Commissioners for year 1919-1920	967.30	
Total	$2228.10	
Balance Unpaid to Commissioners	88.28	
Total amount charged to Trustees (see Books of Trustees)	$2316.38	

EXHIBIT NO. 5

Report of the Finances of Board of Education of Kent County, Md., year ending July 31, 1921.

RECEIPTS

Balance on hand July 31, 1920, in all banks		$2513.46
Rosenwald Fund, not included in above balance		359.03
Total Balance		$2872.49
FROM THE STATE:		
Account School Population and Attendanc	$23,496.15	
High School Aid	5,900.00	
Free Book Fund	2,013.32	
Salaries of Office	2,400.00	
Colored Industrial Fund	1,500.00	
Total State School Tax		$35,309.47
State Free School Fund		429.70
Materials of Instruction		671.12
FROM THE COUNTY:		
For permanent Improvements (Outlay)	$5,675.00	
Repairs (upkeep)	6,142.00	
For maintenance and support of school	107,179.97	
Total from the county		$118,996.97
FROM OTHER SOURCES:		
Licenses		435.69
Tuition fees from Queen Anne County Pupils		505.00
SALES OF PROPERTY:		
Books sold	$97.11	
Large bell and barrels	3.50	
From coal in Worton District and refund from Turner & Son and Pa. R. R. Co	154.81	
Sale of Lambson School	336.00	
Sale of Hibernia School	75.00	
Total in sales of property		666.42
Refund from expenses of Supervisors		37.16
Rent of Massey Colored School, $15 for 4 months		60.00
Refund from Lucas Brothers, Inc., for supplies		17.80
Arthur H. Brice, transportation of pupils to Betterton School		50.03
Refund of light rent		2.46
Interest on money in Savings Dept. of Third National Bank		25.80
Interest on Rosenwald Fund		28.00
		$160,108.11

DISBURSEMENTS

GENERAL CONTROL:		
Office Expenses	$834.43	
Printing and advertising	353.77	
Board Members' expenses	300.09	
Salary of Superintendent	2400.00	
Travelling expenses Superintendent	400.00	
Salary of Clerk	1040.00	
Salary Attendance Officer	800.00	
Traveling expenses Attendance Officer	400.00	
Other Costs Control	176.41	
		$704.61

INSTRUCTIONAL SERVICES:	Elementary Schools	High Schools	
Salaries of Supervisors, white and col.	$2650.00	.....	
Traveling Expenses of Supervisors	300.00	.....	
Other Expenses of Supervision	92.18	.....	
Teachers' Salaries	74,646.99	$28,908.90	
Textbooks	2,401.30	1,008.80	
Materials of Instruction	818.18	2,170.45	
Other Costs of Instruction	966.37	732.91	
Total Costs of Instruction	$81,875.02	$32,821.06	$114,696.08
OPERATION OF SCHOOL:			
Janitor's Wages	$3,209.50	$1,635.00	
Fuel	6,853.88	1,585.47	
Janitor's Supplies	264.32	92.54	
Other Costs Operation	860.18	272.25	
Total Costs of Operation	$11,187.88	$3,585.26	$14,773.14
MAINTENANCE OF SCHOOL PLANT:			
Repair of Buildings & upkeep of ground	$1,233.20	263.66	
Repair and Replacement of Equipment	788.21	80.16	
Other Costs of Maintenance	253.22	7.70	
Total Costs of Maintenance	$2,274.63	$351.52	$2,626.15
AUXILIARY AGENCIES:			
School Libraries	$15.24	$40.05	
Transportation of Pupils	2,175.60	1,861.81	
Community Activities	13.85		
Tuition to Adjoining Counties	104.98		
Other Auxiliary Agencies		.76	
Total Auxiliary Agencies	$2,309.67	$1,902.62	$4,212.29
FIXED CHARGES:			
Insurance			$868.03
Contributions and Contingencies			15.00
Other Fixed Charges			40.85
Total Fixed Charges			$923.88
DEBT SERVICE:			
Interest on Short Term Loan of $40,000			$241.60
CAPITAL OUTLAY:			
Land		$6.25	
New Buildings and their Equipment		5,255.32	
Alteration of Old Buildings		28.87	
Equipment of Old Buildings		$37.95	
Total Capital Outlay			$6,128.39
Total of All Disbursements			150,306.14
Balance on Hand July 31, 1921			9,801.97
			$160,108.11

The above balance is distributed as follows:

Kent County Savings Bank (General Fund)		$5,360.96
Peoples Bank (General Fund)		24.34
Chestertown Bank of Maryland (General Fund)		3.52
Third National Bank (General Fund)		5.03
Chestertown Bank of Md. (Book Fund)		35.56
Peoples Bank (Colored Industrial Fund)		174.34
Savings Department of Third National Bank		3000.00
$1000 for New Work at Galena.		
$2000 For New Work at Fairlee.		
Third National Bank (Savings Dept.)		461.19
Sale of Lambson	$336.00	
Sale of Hibernia	75.00	
Interest on last year's books	24.39	
New interest	25.80	
In Peoples Bank (Savings Dept.), New School at Gray's Inn (Rosenwald Fund)		737.03

CHECKS OUT

Savings Bank:		
No. 1264—	$40.85	Ethel Johnson
No. 1544—	4.80	Chesapeake Garage
No. 3434—	100.00	Gladys Culley
No. 3440—	100.00	A. J. Bolin
No. 3449—	95.00	Margaret Harris
No. 3450—	135.00	L. Nellie Pearce
No. 3466—	60.00	Mrs. J. C. Wood
No. 3479—	130.00	Caroline I. Smyth
No. 3483—	75.00	Frances Copper
No. 3486—	75.00	Jessie Wilkins
No. 3496—	150.00	Estelle J. Strang
No. 3499—	129.06	Helen Douglas
No. 3506—	110.00	Lilly Ferguson
No. 3510—	70.00	Mrs. S. E. Burgess
No. 3530—	65.00	Walter Copper
No. 3542—	215.59	W. S. & A. M. Culp
No. 3548—	3.00	Roy Jacquette
No. 3564—	80.50	J. D. Bacchus
No. 3572—	1,000.00	Edward J. Clarke, Treas.
No. 3431—	125.00	Margaret Ernest
	$2,763.80	
Peoples Bank (Colored Industrial Fund):		
No. 360—	$150.00	Emma L. Miller
No. 361—	8.41	
	$158.41	

EXHIBIT NO. 6.

Bonded Indebtedness of Kent County, Maryland

The following bonds are outstanding:	
4—5 per cent Old School Bonds	$4,000.00
42—5 per cent Kent School Bonds	42.000.00
14—5 per cent Additional School Bonds	14,000.00
Total Bonded Debt	$60,000.00

EXHIBIT NO. 7

Source of Revenue For Kent County, Maryland, for 1921-1922, Shown by Assessment Books of County Commissioners, Oct. 22, 1921.

Real and Personal	$12,353,168.49
Extra Real and Personal	11,155.00
Shares of Corporations	112,364.34
Bank Shares	333,775.55
Securities	669,200.00
Trust Companies	44,471.94
Mutual Fire Insuranec Company of Kent Co., Md	58,820.00
Ordinary Business Corporations	116,860.23
	$13,699,815.55

EXHIBIT NO. 8.

Statement of Certificates Issued By County Commissioners and Witnesses' Certificates Issued by Clerk of Circuit Court 1920 and 1921 and Payable January 1, 1922.

Circuit Court	$3,770.96
Witnesses before Grand Jury April, 1921	72.32
Constable, April Term, 1921	4.50
Constable, October Term, 1920	1.63
Witnesses Criminal Cases, October Term, 1920	102.70
Witnesses before Grand Jury, October, 1920	172.26
Witnesses Registrations Appeals, October Term, 1920	5.64
Witnesses Criminal Cases, April Term, 1921	461.54
Witnesses Criminal Appeals, April Term, 1921	45.68
Magistrates and Constables	816.63
Court House and Jail	8,421.39
Kent and Queen Anne's Counties' Joint Account	1,079.34
Audit Committee, Salary and Expenses	412.39
Refund Taxes In Error	136.47
Miscellaneous	622.00
Wharves and Landing	4.43
Treasurer's Office Expense	469.41
Assessments, Local Special	602.78
Hospitals	1,576.38
Registrations and Elections	3,356.76
Lateral Road Expense	224.22
Alms House	4,390.16
Health Office and Jail Physician	142.80
Still Pond School Bonds	124.21
Still Pond to Still Pond Station Road	7,363.24
Orphans Court, Supplies and Salary	347.46
Morgnec Bridge Keeper's Salary and Repairs	113.55
County Demonstrator's Allowance	781.34
Treasurer of Kent County Tuberculosis Committee	1,057.38
Road Work Before Levy	1,689.50
Special Road Work near Tolchester	1,398.81
Rock Hall and Gratitude Road	22,290.28
	$62,058.16

Directors Produce Exchange Meet

The directors of the Kent Co. Produce Exchange met at the call of the chairman, Dr. H. P. Copeland, Jan. 20, in the Court House. The principal discussion was on the subject of improved roads for Kent Co. Co-operative building of improved roads was opposed, while a bond issue of $100,000, with certain provisions, was favored. Farm labor was discussed, but left to the Kent Co. Agricultural Council for action. The growing of tomatoes this year was discussed, but no definite action will be taken until the annual meeting of the Kent Co. Produce Exchange, which will be held on Tuesday, Feb. 28.

It was brought out during the meeting that the farmers who marketed their wool in the form of blankets and motor robes, through the management of the Produce Exchange, had cleared $1600 over and above all expenses and the market price of wool, on the 4000 pounds of wool, which were marketed in this way during 1921.

It was also brought out that the Kent County Produce Exchange had materially assisted its members during the past two years and had been especially helpful to those members who sued and won around $40,000, for broken contracts for tomatoes.

The membership of the Kent Co. Produce Exchange now consists of 174 farmers, all of whom have paid the required dues.

Women For The School Boards

From Princess Anne comes the news that a debate was held at the monthly meeting of the Parent-Teachers Association of the Washington High School, "Resolved, That a Woman Should be on the County Board of Education." After the affirmative and negative was debated, the decision was made for the affirmative. Now Wicomico is agitating the same question, but Kent is agitating, too. The Parent-Teachers Assocaition of the Chestertown Elementary School has named a committee to recommend a woman for the County Board of Education. All associations and clubs should consider this question, also the school budget bill and let county legislators hear from the people at home.

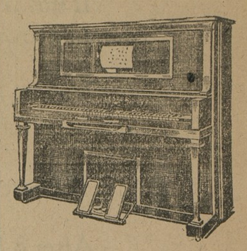
COMMITTEE OF ELEMENTARY SCHOOL

Postal Notes—In 1800 the United States had 903 postoffices; in 1920 we had over 52,000 postoffices. In 1850 the government issued 1,540,000 postage stamps; in 1920 the government issued 13,212,790,033 postage stamps. This shows the great progress made by the American postoffice in the past years.

—Leonard Pugh, the 14-year-old son of Mr. and Mrs. Robert Pugh, of North East, was rescued from drowning when he broke through the ice while skating on the North East mill pond the other day. He was rescued by Ernest P. McKeown, of Wilmington, driver of a truck for a transportation company of that city. He will probably receive a Carnegie Medal for his extraordinary bravery.

Don't Buy a Counterfeit!

When you invest in a Player-Piano, look carefully to the tone quality, expression and durability, for you must live with it a lifetime.



Be sure it will give you lasting pleasure and satisfaction all through the years. You will run no risk of a future regret if you get a

LESTER PLAYER-PIANO

Back of its reliability is the splendid reputation of a third of a century. And yet, with all its admitted superiority of tone and action and finish, it is as easy to own as one of the inferior kinds. We will gladly show you how.

Exchange your old player rolls,

They Are Worth 33c

regardless of make, when applied on the payment of a U. S. Word Roll.

Newnam's Music Store

Chestertown, Md.

Railroads Ask Repeal of Burdensome Law

SO-CALLED FULL CREW REGULATION IS COSTLY TO THE PUBLIC

TO THE GENERAL ASSEMBLY OF MARYLAND:

The undersigned Railroad Companies, all operating in the State of Maryland, join in a petition to your honorable body to act favorably on Senate Bill No. 74 introduced by Hon. Walter Mitchell which repeals the so-called full crew law enacted in 1908. This burdensome and wholly unnecessary law requires railroads to man all freight trains of 30 or more cars with crews of six men; viz: 1 Engineer, 1 Fireman, 1 Conductor and 2 Brakemen and 1 Flagman (3 Brakemen). This crew comprises one more Brakeman than the railroads need.

The petitioners respectfully urge the abolition of this extra Brakeman

BECAUSE, the employment of this useless Brakeman is an unnecessary burden on the railroads, and therefore, on the public, which after all "pays the bill." In 1919 the cost was $314,004, in 1920 $404,520, in 1921 (a year of business depression) $367,252, a total, during the past three years of $1,175,076. During the last ten years this law has cost the Railroads operating in Maryland approximately TWO AND ONE-HALF MILLION DOLLARS, without a single cent in return compensation.

BECAUSE, the extra Brakeman is not needed in the operation of trains. The Federal Government requires automatic couplers and air brakes on all cars and prohibits the use of hand brakes on trains. Two brakemen are sufficient. Then why a third Brakeman?

BECAUSE, the railroads are vitally interested in the safe and economic operation of trains, and are fully qualified to decide upon the size of the crews.

BECAUSE, this law places an unnecessary burden on the railroads and leads to high passenger and freight rates, in which the public is vitally interested. Industry and trade must be revived, which is possible only by removing unnecessary burdens and lessening of overhead charges. The stringency of the times will be partially relieved by the repeal of this law. This repeal does not mean more unemployment; it does mean the transfer of men from useless to useful occupations in other departments, where the money paid them will be more profitably expended in repairing locomotives, cars, tracks, etc.

BECAUSE, Pennsylvania and other states have repealed similar laws. The West Virginia Legislature refused to pass a bill enacting such a law. Virginia and Delaware are without such a law. Therefore, Maryland, alone in this group of States, is hampered by a full crew law.

We, therefore, appeal to your honorable body to repeal this burdensome and unnecessary law.

THE BALTIMORE AND OHIO RAILROAD CO.
THE PENNSYLVANIA RAILROAD COMPANY
WESTERN MARYLAND RAILWAY COMPANY
E. W. Scheer,
General Manager,
Baltimore and Ohio Railroad Co.,
Chairman.

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