

clothing," said Socrates, "and bought wool from a herder; would you or he pay the taxes upon it?"

"Why he would pay the tax upon the sheep," answered Flatulus, "while I would pay the tax upon the finished product."

"And the merchant to whom you sold the cloth, would he pay a tax?"

"Certainly; he would be taxed for the privilege of dealing in wool, and for the amount of stock he carried."

"So that you would each pay a tax; be fined by the government, for your labor in adding to the general wealth?"

"Yes, I suppose so. Somebody must support the state, and who should it be but the owners of wealth?"

"It should be the owners of wealth. But are you sure that they do it? Would not the herder of sheep figure in the tax upon them as a part of the cost of raising them, and add it to the price he asked you as a manufacturer?"

"Perhaps so. Indeed it seems reasonable to suppose so."

"And you, as a manufacturer, would you not add to what the wool cost you, your taxes upon it, and also your rentals and expense for labor? Could you derive a profit from your business otherwise?"

"As a prudent man I would be compelled to do this."

"And would not the merchant add to the price he charges the consumer, all that he had to pay you, as well as his own taxes and expense for labor, rent and what not?"

"Yes, he would be compelled to do so. Else there would be no incentive for him to continue in business."

"So that in buying cloth you, as a consumer, pay the herder's, the manufacturer's, the merchant's taxes, as well as their rentals and expense for labor. You also pay them a reasonable profit, which represents their wages, but this and the original cost of the material you use is comparatively small. Also you pay your landlord's taxes, in your rent, and your butcher's and baker's taxes and rents. In fact, it is the purveyors and owners of wealth who escape taxation, for they shoulder the entire burden upon you, the consumer. It appears, then, that you are entitled to what nurturing you receive at the hands of the state. You are its mainstay."

Whereat Flatulus exclaimed: "Alas, you rob poverty of its only consolation—ignorance!" and proceeded to join the cabal that accused Socrates of seditious utterances.

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The irresistible high handshake chanced to meet the immovable low handshake.

Whereupon they gave each other the cold shake and passed on.—Chicago Tribune.

THE DES MOINES PLAN AT WORK.

From the Report of a Committee of the Alpena (Mich.) Chamber of Commerce, as Published in the Saginaw News of March 6, 1909

The citizens of Alpena now have under consideration the adoption of the Des Moines plan of commission government. In order to acquire definite knowledge of the workings of this form of government and to present the information at the disposal of the people of Alpena, that they might move intelligently in the matter, a committee of the Alpena Chamber of Commerce was appointed to make a special study of the commission administration. The report of this committee, which is signed by W. B. Roberson, chairman, J. Charles Wood and J. J. Potter, is a highly interesting document and presents such a complete and intelligent survey of commission government that The News prints the report in full:

"Your committee appointed to investigate the commission form of city government beg to report as follows: We have made a rather exhaustive study of the subject in most of the cities where this form of city government is in vogue. We, however, will confine our report mainly to the so-called 'Galveston' and 'Des Moines' plans, inasmuch as practically all of the cities in this country operating under this form of municipal government have adopted the plans in vogue in either one of the above mentioned cities. . . .

"Strictly speaking, the so-called 'Commission' is not a commission in any sense of the word, but is a city council elected at large, ward lines being eliminated. The usual number of councilmen under this system is five, one of whom is mayor. The term of office in each case is two years. . . . The effect of these provisions [and others which the committee enumerates] is to establish the first fundamental principle upon which the commission form of city government is based, viz.: the concentration of responsibility upon a small body of men and the direct responsibility of each individual of the council to the people through a department.

"At this point the two kinds of commission government—namely, Galveston and Des Moines—diverge. Under the Galveston plan, as operated in Leavenworth, there are no express provisions for safeguarding the interests of the taxpayer other than under the usual form of city government; while under the Des Moines plan there are five eminent safeguards provided which establish the second fundamental principle—namely, the expression of the public will in fixing the responsibility. The five safeguards referred to are: . . . The recall. . . . The initiative. . . . The referendum. . . . All appointive officers and employes of the city with certain specific exceptions must pass a satisfactory examination before they are entitled

to enter the city's employ. . . . Any person running for a city office at a general election who attempts to trade support with the view of favoring certain people if elected, or who pays any man to vote for him either in money or employment, commits a penal offense punishable by fine or imprisonment or both.

"As to the practical operation of this type of municipal government we made extensive personal inquiry. The commission form of city government was first introduced in Des Moines by Mr. J. G. Berryhill, who, during a business trip to Galveston, became interested in the success of the plan in that city. He reported on the subject at the Des Moines Commercial Club. A voluntary committee of business men was organized to give publicity to this subject similar to the citizens' committee already organized in this city. In Des Moines, however, they foresaw the weakness of the Galveston plan and the result was the working out of the so-called 'Des Moines plan' with the safeguards surrounding the taxpayers and electors referred to above. After a vigorous fight the plan was adopted by the people.

"There were over forty candidates in the primaries, among whom were some of the ablest business men in Des Moines, as well as several politicians. Contrary to expectations the business men were beaten by good majorities and five of the old-time politicians were elected to the council.

"One of the first things one hears in Des Moines, if he is looking for information on municipal government, is the story of the police matter. When the matter of appointing the police marshal came up, three of the Council voted for a man who had worked to secure their election. The appointment was opposed by two of the councilmen, one of whom had charge of the department of public safety. Unwittingly one of the three above mentioned, who voted for this appointment, dropped some remark which led the public to believe there had been a promise made before election. This suspicion was furthered by the fact that the councilman in charge of the department of public safety opposed the appointment. It may be here remarked that the police come under the department of public safety. A petition for a recall on the councilman making the unfortunate remark was at once started. However, before it reached the Council, that body had had a meeting and quickly revoked the appointment and appointed a police marshal who met public favor. This little incident is simply illustrative of the fact that these politicians were not used to the new deal. In other words, they were not weaned away from the granting of favors not based on merit.

"This attempted recall opened the eyes of the Council to the new order of things and from then on all entered conscientiously into the spirit of the new 'system.' As an example of their change

of heart their appointee to the office of city attorney was a man who had been a member of the committee of twenty-five business men who had fought at every stage of the game the election of these politicians.

"Your committee endeavored to locate any opposition to this city government in Des Moines. The first opposition was met by a clerk in a cigar store, who said the commission was not popular. When asked to explain he stated that about the first thing the new Council did was to abolish slot machines. Of course it is an open question whether slot machines should be abolished, allowed to run openly, or be licensed. However, in Des Moines the City Council abolished them. Your committee interviewed about 140 people in Des Moines, and the only objection encountered was the one just stated, which of course was met with generally among cigar stores and saloons, where the abolishment of the slot machine had injured their business.

"Among the people we interviewed were business men of all classes, professional men and laborers. The universal comment was a statement of entire satisfaction. All agreed that the Council, even though they had been politicians, had given the city a magnificent administration. The bitterest opponents of the election of these men were hearty in their praise of the manner in which the city affairs were being conducted. It is the 'system' under which results can be accomplished by the elimination of partisanship. The most frequently heard comment is the expression of opinion that any abuse of public trust can be detected at once and the blame can be attached directly to the person at fault. There can be no shifting of responsibility. There is always some one person to blame and the 'system' singles him out."

BOOKS

IS PROTECTIONISM DYING?

The Passing of the Tariff. By Raymond L. Bridgman, Author of "World Organization," etc. Published by Sherman, French & Company, Boston. Price, \$1.20 net.

Because industrial forces are at work which tend to bring the world more and more closely together, this author believes that the palmy days of the home market theory of protectionism are "receding into the oblivion of distance," and that new ideas are tending toward the abolition of international tariffs so completely that "trade between the nations will flow as freely as it does between our sovereign States."

Although his prediction rests upon utilitarian experience, it but verifies the moral ideals of an older school of free traders, and the author seems