

see that the effect of the single tax is to kill speculation and promote improvement. After a while they will see this, and then will come a struggle by the speculative element to repeal the law. Just now even opponents of the single tax are delighted to find that they are not taxed on their homes, lawns and shrubbery, and that the unkempt vacant lot next to theirs (which they had wished to buy, but found the price put up a notch or two every time they tried), pays as much taxes as theirs with its improvements."

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Protection Prosperity.

Our English brethren whose memory or reading does not go back to the "hungry forties" of British protection, and are therefore easy dupes of plutocratic employers and politicians who plead for a revival of British protection under the name of "tariff reform," might find food for thought in the report just issued, of a special committee of the Social Service Commission of the Federal Council of the Churches of Christ in America.

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This committee consists of the Rev. Charles Stelzle, chairman, and the Rev. Josiah Strong and Paul U. Kellogg,—all of high standing and wide fame in this country. It was appointed to investigate a labor strike at the South Bethlehem steel works (p. 254), part of the steel trust, which is one of our highly protected interests. The special occasion for its appointment was the fact that a question of Sabbath observance was involved in that strike. It is evident from the lengthy report that a thorough and impartial investigation was made.

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The strike appears from the report to have originated in a demand by the workmen for abolition of unnecessary Sunday work, but to have extended as it progressed, to demands also for higher wages and a shorter work day. Not only is Sunday work mercilessly exacted of more than a quarter of the workmen, but the work day for more than half is 12 hours long, and the tendency with the rest is steadily toward that inhuman limit. When the 54-hours a week workmen of "free trade" England incline to listen to the siren song of British protectionists who call themselves "tariff reformers," let it be remembered that at South Bethlehem, Pennsylvania, in "protected" America, the workmen in one of the best protected of all our industries, have to work from 70 to 80 hours a week. And let it be noted that for this

killing pace, they are paid on a scale of wages which, though it may "look good" in money terms to British workmen, "leaves no option," according to this church report, "to the common laborers but the boarding-boss method of living, with many men to the room," and that under it "American standards are impossible."

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Another American document that should interest the British workman who wants Great Britain to return to protection for the sake of the British workingman, is a recent report by the Department of Labor and Commerce, on wages in Germany. This report of the protection officials of a protection country, upon wages in another protection country, both countries having wildly boasted of their prosperity under protection, shows that on an average the workmen of Germany do not get wages enough to cover the cost of living. Although their average income is as high as \$521.72 a year, their necessary living expenses average \$531.70—making a deficit of \$9.98.

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All of which goes to show from experience that however advantageous protective tariffs may be for some employers, they fall upon workingmen as a heavy burden.

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Tax Reform in Michigan.

An elaborate leading editorial on taxes in Michigan, which appeared in the Grand Rapids Herald on the 6th of June, although suffering from intellectual wanderlust, makes an excellent suggestion. In its wanderings the article refers to the ore mines of the Upper Peninsula and the salt mines of the Saginaw valley, apparently approving a proposition that the product be taxed by tonnage. This seems to be the demand of the farmers' organization. But evidently such a tax would become part of the cost of production and tend to increase prices and to obstruct industries affected by the cost of producing ore and salt. The true kind of tax is ad valorem, and the true place for it is not upon the product but upon the mines whether they are used or not. It is urged that an ad valorem assessment of the mines is impossible. This is a pretense. Any mines that are capitalized and have stocks and bonds on the market can be valued. Even if not so capitalized, the physical property can be appraised. There is never any difficulty in valuing property except when the owners are politically powerful and want to sidestep their obligations. But passing from that