

the duty of operating those public utilities which are in their nature monopolies.

“ A party with such principles would deserve to win, but would be strong enough to survive defeat, for in the end these principles must triumph if the American Republic is to survive.”



COMICAL TAXATION .. IN GERMANY ..

F. BURGENDORFF.

(*Expressly for the Review.*)

It is surprising how many different methods have been resorted to in the past to defray public expenses ; but perhaps the strangest of all, abolished so recently that I, though not an old man, have yet very distinct recollections of it, was the following :

From 1853 to 1857 I was an apprentice in the city of Altoona ; about one mile distant is situated the city of Hamburg proper. This city is, or was, surrounded by some obstruction or another, so that it only could be entered through six different gates. These gates were about eight feet high, some of them of elegant and elaborate workmanship.

From December 15th to January 15th they were closed at five o'clock. Ten minutes before closing a bell tolled ; after closing a toll of three cents was charged. It often has amused me to stand there while the closing bell was tolling, and watch the crowd waiting to get either in or out. The gateman would stand holding the gates' wing in hand to close it, but the horses of a team would prevent this, and by the time the wagon had passed the gate, the horses of the following team would again prevent the closing. Through this circumstance many a person could slip through, as the little gates for pedestrians could be closed easily. It was amusing to see a funeral procession in the afternoon ; it looked more like a racing contest, for it meant two shillings a person if not back in time.

These wise tax-law makers had made a provision to close the gates every half-month one half-hour later, so that from June 15th to July 15th the gates were closed at ten o'clock. But from ten to twelve o'clock the toll was doubled ; from twelve till opening in the morning it was doubled again. The opening of the morning, if my memory serves me, was also done every half-month one half-hour earlier.

I do not see how such a taxing scheme could ever have produced enough revenue to pay the expense of collecting it ; for, after the rush before closing was over, you would hardly see a person pass. The obstructions were mostly ditches ; but if after closing time you were caught on the ice of the river Elbe, you would be arrested.

Now, the city of Altoona had a similar scheme. It had only two such gates, and one could walk around it ; but of course it meant an hour's walk, or more.

I remember that I liked to go to the Hamburg Theatre ; of course, I entered the city gates before closing time, and then scanned my watch carefully. At three minutes before ten o'clock I left the theatre, so that I got through the gates on the single tax in place of the double tax plan. All this was abolished January 1, 1859.