

in cloth, is very reasonable.—ROBERT BRAUN, Budapest, Hungary.

VICTORIA.

I had hoped to announce ere this that a Bill had been passed through both Houses of Parliament to enable municipalities to levy their rates upon the unimproved value of land, but unfortunately the session ended without its having gone through all stages in the Legislative Assembly. It is hard to say whether it was legitimately crowded out by other business, or whether the Ministry as a whole was not so earnest as we believe some of its members were. We assume the Bill will be reintroduced, and we hope amended in some respects in an improved form to enable the ratepayers to more easily obtain the reform.

Mr. McHugh has arrived in Melbourne to undertake a year's propaganda work, and we are very much pleased with his personality and apparent power. He was to sail yesterday for Hobart in Tasmania where a Conference of delegates of the Labor Party from all the States is to be held. It is hoped that both on the voyage and in Hobart Mr. McHugh may be able to influence delegates for the principles he upholds.—A. C. NICHOLS, Eurora, Victoria.

GOOD NEWS FROM CHINA.

A newspaper informs us that China may under its new regime adopt the Land Value or Single Tax plan. Details are lacking, but the item tells the story, and behind it is the long and self-sacrificing labors of one man fighting a great fight almost single handed.

Dr. Schrameier gave in a German article recently the demands of the Chinese revolution as follows:

1. Overthrow the Manchurian Government.
2. Union of whole China under New Government.
3. Proclaim Republic under one President.

4. Everybody is owner of his lands, but present value of the land must be found out and put in the books and the value since accrued belongs to the government. Ownership in the future belongs as much to the nation as to the individual owner and both will divide the profits." Dr. Schrameier further says: "Last demand, without doubt, is the influence of the theory of Henry George whose books are known to Chinese through the writings of missionary Dr. Macklin."

This is not the Single Tax plan, but is the German *zuwachsteuer*. But Mr. Macklin is a Single Taxer and can be trusted to point out to the government officials the true direction. He has seen the president of the Chinese Republic and has talked with Wu Ting Fang, who Mr. Macklin informs us is posted on the Single Tax and is favorable to it. Mr. Macklin has won a great fight and he and the Chinese people are to be congratulated.

TAXATION OF THE UNEARNED INCREMENT IN GERMANY.

SOME RECENT FIGURES.

The Imperial unearned increment tax measure has been a law for only a year. This is too short a time for the figures concerning it to be sufficiently certain as a standard of judgment, but of themselves they are rather interesting.

In several suburban communities surrounding the city of Berlin the amount taken in on this tax during the months of September, October, November and December, 1911, was as follows:

Mariendorf.....	31,800 marks
Schmargendorf....	66,400 "
Steglitz.....	70,000 "
Britz.....	90,300 "
Grunewald.....	126,400 "

Half of this goes to the Imperial government, of the remainder, the community takes 40% and the Prussian government 10%. All of these suburbs are residential, with the exception possibly of Britz. The share that came to them in this short time

was a noticeable relief to the tax rate along other lines.

11,000 marks came in for the city of Berlin at one sale alone recently.

The city of Dresden, after nearly a year of the Imperial Tax, has now rearranged its budget and plans to take for its own city housekeeping 50,000 marks a year from the new source of income, leaving what runs over that for a sinking fund for the buying of land and building operations. Dresden has discovered that it can depend on this much at least and possibly more from the new taxation.

The little town of Rülstringen took in during the month of October, as its own share of the taxation on one sale of land within its boundaries, the sum of 65,000 marks.

There are more definite figures to be had from the communities which have had the unearned increment tax of their own, before the Imperial tax was introduced.

In 1910 the City of Chemnitz, a prominent industrial community, took in on this taxation the sum of 423,765 marks.

Munich had 195,000 marks for its own budget in one year from the new source of income.

The following figures from the kingdom of Saxony show the increasing benefit of the new taxation:

In 1908 the unearned increment tax brought in 69,602 mark, = 0.08% of all taxation and 0.7% of all indirect taxation.

In 1909 the new taxation brought in 448,090 marks = 0.47% of all taxation, = 4.16% of all indirect taxation.

In 1910 the figures were 1,327,901 marks = 1.30% of all taxation, = 12.29% of all indirect taxation.

These figures show the saving of the burden that would otherwise have to be laid on thrift and industry, show the source from which much money can be had for city improvements, for educational purposes, and the beautifying of municipal life. And it is only the beginning of a development which cannot yet be realized in all its possibilities.—GRACE ISABEL COLBRON.

POULTNEY BIGELOW ON THE EMPEROR.

In a little volume now out of print, entitled "The German Emperor", Mr. Poultney Bigelow has left his early impressions of the young prince with whom he spent so many pleasant hours. Many of Mr. Bigelow's comments are interesting at this time.

"The secret of the Emperor's power with the people," says Mr. Bigelow, "arises mainly from three causes:

First, his courage;

Second, he is honest;

Third, he is a thorough German.

If the whole country had to vote tomorrow for a leader embodying the qualities they most desired, their choice would unquestionably fall upon their present constitutional leader."

Elsewhere Mr. Bigelow says: "In force of character and intellectual power the present Emperor surpasses any of his predecessors, certainly up to the time of the Great Frederick."

Again: "The Emperor has given the protectionists of his country much offence by insisting that the burden of taxation should be equally distributed, that the people in one industry shall not be protected at the expense of another."

When William II ascended the throne one of his first acts was to drop the policy of hounding the socialists. It may be said in estimating the character of the Emperor that if he has said some foolish things he has done many wise ones.

GRACE ISABEL COLBRON.

(See portrait.)

Miss Grace Isabel Colbron, who is known to Single Taxers all over this land, and who is a graceful and effective speaker for the cause, is also a playwright, critic and reader whose work in these lines has made her known in other circles. Her work on the *Bookman* and her book reviews in the various literary periodicals, have been admirably discriminating and marked by character and distinction.

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