S. T.

Vitale of Montevideo, Uruguay. Then follows a translation by F. Amayo Rubio, of an art':le entitled "The Re-establishment and New Intepretation of Liberalism," by Alex. Mackendrick, who states that "liberalism does not signify equality or fraternity, but simply means liberty, limited only by the liberty of others. . . . Monopoly is the antithesis and enemy of liberty." There also appears a translation of a letter from Mr. Joseph Fels dated Boston, July, 1911, addressed to "All Charity Associations." The number concludes with some maxims of political economy.

C. L. LOGAN.



Bodenreform.

How the new Imperial Increment Tax is working in Germany is hinted at in the returns for the last four months of 1911 from a few suburbs of Berlin, as given in Bodenreform for February 5. This tax has during this third of a year added to the income of five of these towns taken together-Mariendorf, Schmargendorf, Steglitz, Britz and Grunewald—a total of 384,900 marks (\$96,225). Of this, the Empire takes one-half and the local governments receive the other, a sum which it can easily be seen will in each community "help to unburden honorable toil and improve living conditions." On another page in the same issue of Bodenreform is an interesting table of real estate assessments in the towns of Greater Berlin. Almost all of these municipalities tax unimproved land at a higher rate—twice higher in many cases—than improved. Berlin proper is one of the few which does not value and tax improvements and land separately. Several towns will raise their rate on real estate in 1912, and among them is Schöneberg, which in addition to this general higher rate will impose a special rate higher still on all unimproved real estate in either of two locations that railroad stations and the new city park make more desirable.

A. L. G.



The Singletax Debated in the Swedish Parliament.

From Snallposten (Gothenburg) just to hand we learn that the Singletax question has been under debate in the second chamber of the Swedish Riksdag. The discussion seems to have been lively while it lasted, especially because of the misunderstanding of the subject which some of the participants displayed. It seems politicians the world over will try to learn and understand anything under the sun except the main subject of their calling, political economy. The fight was over a resolution introduced by a Representative, Mr. K. Lindhagen (Mayor of the city of Stockholm), calling on the government for a "speedy and thorough investigation of the land value question, and the presentation to the Riksdag of such bills as this tax question primarily calls for." The committee had reported adversely, and the discussion ended by voting the proposition down and out. So the cat will have to come back and is sure enough to do so. Both the Snallposten and the Budkavlen criticise Mr. Lindhagen mildly for not arguing the case more strongly and fighting for it harder, but to an outsider this hardly seems fair, considering that he is a Socialist, who believes, as he stated it before the previous Riksdag, that "land values can be separated into two parts: One is that which the owner has produced himself by his labor, the other is produced through society without any labor or expense of the land owner." One would rather think Mr, Lindhagen acted very nobly in consenting to present and plead the case of a party not of his own faith; and that the Swedish Singletaxers had better learn how to plead and fight for their case themselves, since they now have members of their own cult in the Riksdag.



The Red Knight sat down on the river's edge and broke out crying. He wept so bitterly that Alice felt sorry for him. She came back to where he sat and said, "I'm awfully sorry. I didn't mean to hurt your feelings." But the Red Knight only went on weeping.

"Please, do stop crying," said Alice. "Take out your handkerchief and wipe your eyes; come now."

"I can't," said the Red Knight. "I had my handkerchief in my hat, and my hat is in the ring," and he sobbed as if his heart would break.

So Alice took out her own handkerchief and wiped

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