

the length of time during which a lot has remained in the same hands. Kiauchau remains unique in that the tax is imposed by the Government and not by the municipality, and is collected every twenty-five years instead of on the transfer of land, as is done elsewhere.

Let us take Frankfort as the first German city to resort to the new means of raising the municipal income. According to the original scheme (modified in 1906), the increase on property up to 30 per cent on the value (15 per cent by the 1906 amended scheme), remained duty free, anything above this paying 5 per cent (2 per cent since 1906), up to 130 per cent, after which 25 per cent was imposed. From this was excepted property which had not changed hands during the last twenty years, for which a special scale of charges came into force, as follows:

(a) Improved Property.

1	per cent in the case of 20-30 years' possession.
1½	per cent in the case of 30-40 years' possession.
2	per cent in the case of 40+ years' possession.

(b) Unimproved Property.

2	per cent in the case of 20-30 years' possession.
3	per cent in the case of 30-40 years' possession.
4	per cent in the case of 40-50 years' possession.
5	per cent in the case of 50-60 years' possession.
6	per cent in the case of 60+ years' possession.

These charges are levied irrespective of the amount of increased value, save in the event of proof being brought that there is no such increase. For all other land the retroactiveness of the tax is restricted to the twenty years before the change of hands.

Generally speaking, however—and in this respect Frankfort is an exception—accretions of land value up to 10 per cent for improved property and 5 per cent for unimproved are duty free. Essen and Gelsenkirchen, in the Westphalian industrial region, extend this to 20 per cent. As to the rate of the tax, it ranges from 3 per cent as a minimum up to 25 per cent as a maximum. The point at which the maximum rate comes into force is generally high, varying from 90 per cent to as much as 500 per cent in small localities. Hamburg claims a percentage on all unearned increment at the rate of 1 per cent up to M. 2000, and 5 per cent on more than M. 40,000 increase of value. If, however, the increment is more than 10 per cent of the purchase value, a supplementary tax of from 10 per cent to 100 per cent is taken. If less than ten years have passed since the last transfer, a supplement at the rate of 25 per cent of the tax is charged. Dortmund and Gelsenkirchen take 3 per cent as the minimum, and then move up the steps of 1 per cent, till a maximum of 15 per cent is reached at Dortmund and 20 per cent at Gelsenkirchen.

When one turns to the computation of original values, the picture is still more kaleidoscopic. Liegnitz, for instance, goes back as far as 1870. Other communes take the current value tax of the year before or after the unearned increment tax

is introduced as basis. This heterogeneity is one of the difficulties in the way of the application of the tax to Imperial purposes, for every commune is influenced by local interests and conditions.

Certain reductions are made in almost every case. In addition to the discrimination against unimproved property already mentioned, deductions are made for taxes paid, for contributions to municipal improvements, and the length of time that property is held also, in some instances, carries with it a rebate. Cologne excepts farm lands within the city limits worth less than a certain figure. At Leipzig from two-thirds to one-sixth of the tax is remitted in the case of improved property held from five to twenty years, and five-sixths to one-half in the case of unimproved property. In all places in Saxony, with population of from five thousand to twenty thousand, improved property is not liable to the unearned increment tax.

The governmental table of the financial results of the tax per head of the population is somewhat misleading, inasmuch as it stands to reason that in smaller places the contribution of the individual must often be much higher than it is in the large cities. Thus, in the rapidly growing outer suburbs of Berlin, for example, Reinickendorf, Weissensee and Pankow, the tax amounts to approximately M. 4.50 per capita as compared with M. 0.50 at Breslau.

Of course speculators—and they are a great force in a rapidly expanding country like modern Germany—are up in arms against the tax. But it has come to stay, for, notwithstanding the fact that its imposition by the communes is optional, its popularity as an equitable and productive fiscal measure is increasing.

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## BOOKS

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### SERMONS BY BISHOP WILLIAMS.

*A Valid Christianity for Today.* By Charles D. Williams, D. D., LL. D., Bishop of Michigan. Published by the Macmillan Company, New York, 1909.

Churchmen find valid Christianity in its sources, the practical minded in its present character; or, as the author crisply puts it, the former know it by its roots, whereas the latter would know it "not by its roots but by its fruits." It is to the practical minded, therefore, that this churchman's present preaching is addressed.

Can the church, he asks, "invigorate our moral and ethical life?" Can it "raise up a new generation of seers and prophets such as the age imperatively demands? Can it meet the need of a universal religion felt by an expanding and unifying world? Can it moralize our industrial, political and commercial life and humanize our social life?"

Those and other penetrating questions are the

subject of the discourses, delivered on various occasions, which this full-minded and full-hearted bishop has now brought under a common title for a larger audience.

Here is an extract from the chapter on "the legal conscience," which indicates the spirit of all the chapters: "The world rightly looks to the church for moral vision and ethical leadership; and if she can not or will not fulfill that expectation, if she does not raise up a generation of seers and prophets, she must shrink and shrivel and become effete."

And in discussing "the value of a man," this extract shows the direction of the preacher's thought: "I sometimes think that our government itself is fast being made a machine for promoting commercial schemes for privileged parties rather than an institution for protecting the common rights of the common people and developing the patriotism of the average citizen."

The chapter on "the gospel of democracy" reads to organized religion the wholesome lesson that the Christian church, if she would be true to her commission, "must cut straight down through all the strata of society; she must break through all crusts and limitations of class consciousness of whatsoever sort; she must forswear all exclusive dependence on special clientages; she must open and keep open the way for a free circulation of the red blood of a common humanity throughout all the arteries and veins of our sadly divided body—political, social, and industrial."

Were organized religion as faithful to its functions as this Michigan bishop's book frankly and boldly demands, people of the church would not have occasion to wonder so much at its loss of influence with the masses, and the world would be a happier place in which to live.

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### MODERN GOODNESS.

**Latter Day Sinners and Saints.** By Edward Alsworth Ross. Published by B. W. Huebsch, New York. 1910. Price, 50 cents net.

The author of "Sin and Society" speaks again with the same accent in this small book. The evil conditions of modern society, its triumphant sinners and ineffective saints, the old-fashioned philanthropists, are once more haled before us. But Professor Ross brings a cheerful message. This very last decade has seen a great change. Many "philanthropists" are turning into "reformers." The difference? He states it well.

"The old-time saint 'went about doing good.' The new-time saint . . . goes about *checkmating evil*. And his is the more dangerous, the more heroic enterprise. Nobody objects to your doing good so long as you don't bother him, don't interfere with his particular graft. It was not because He healed the sick and made the blind to see that

Jesus was crucified; it was because He denounced the Pharisees and drove out the money-changers."

Yet there's a mistake here somewhere; and Professor Ross's illustration brings the trouble to light. No true reformer, nor any keen and candid opponent of his, will grant that iconoclasm is either his characteristic or most important work. He is a "reformer" because he is possessed of a "reform." It was neither for healing the sick nor for denouncing the Pharisees that Jesus met his death, but for "preaching a new gospel"—for spreading a doctrine which was fast turning Rome's obedient slaves into Judæa's thinking rebels. The winning over of the multitude to a new sanction—be it reason, conscience or communal justice—to an authority higher than the one in power, this, and this alone, poisoned Socrates, crucified Jesus and starves the prophets of today.

ANGELINE LOESCH GRAVES.

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### REAL ESTATE WISDOM.

**The Real Estate Educator.** A Repository of Useful Information for Ready Reference, especially designed for Real Estate Agents, Operators, Builders, Contractors, Manufacturers and Business Men. By T. M. Payne, author of "The Legal Adviser," "Business Educator," etc. Published by T. J. Carey & Co., 63 Fifth Avenue, New York. Price, in leather, \$2.00; in cloth, \$1.00.

A handsome specimen of the bookmaker's art, both as to printing and binding, this little volume is as useful as its title implies. There is little that real estate investors would likely wish to know, that does not seem to be set out in its pages, even to all necessary information as to the single tax proposed by Henry George. The latter may be, indeed, the most important of all the information given—and the title is not misleading in that respect—for the question of taxing land values and exempting improvements has come to be a factor in the minds of prudent real estate investors. Among the subjects regarding which advice is crisply given, are valuation, insurance, measurements, contracts, mortgages, leases, and evictions. A technical dictionary of 70-odd pages rounds out the volume, which aggregates only 246 pages and may be easily carried in a coat pocket.

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## BOOKS RECEIVED

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—The Red Flag and Other Verses. By Joseph A. Labadie. Published by The Labadie Shop, Detroit. 1910.

—The Wonders of Life. By Ida Lyon. Published by R. F. Fenno & Co., 18 E. 17th St., New York. 1910. Price, \$1.00.

—Abraham Lincoln. The Tribute of A Century. Edited by Nathan William MacChesney. Published