

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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As a translator she has also done notable work, having to her credit translations of *Comtesse Coquette*, from the Italian of Bracco, and the *Fairy Tale*, from the German of Schnitzler, for Nazimova, and *Happiness in a Corner*, from the German of Suderman, played by the Donald Robertson players.

She has genuine talent as an actress and dramatic reader, and is an untiring worker in many fields. From her duties she has nevertheless borrowed sufficient time to contribute of her splendid talents and magnificent energy to the cause of industrial emancipation through the Single Tax, in the principles and details of which she is as well informed as any man or woman in the movement.

MIDDLETOWN, N. Y.

The Rev. Stannard Dow Butler, of Middletown, N. Y., preached a sermon at Christ Church in that city on March 10th in which after speaking of John D. Rockefeller and Andrew Carnegie as types of philanthropists, he said: "In my opinion the greatest philanthropist is Joseph Fels, the Jew, who has given a fortune to change the economic conditions that underlie the machinery of our social and industrial system." The *Middletown Argus* reported the sermon in part as follows:

"Mr. Butler touched upon the old Mosaic system of land tenure. The jubilee year, coming twice in each century when the land was given back to the people. From this it was an easy transition to the Single Tax theory. He spoke eloquently of the work in England of Lloyd George, how it was tending to eliminate poverty, the foul tenements; creating demand for labor, equalizing wages and giving men opportunity to grow. He illustrated graphically the injustice of the unearned increment of wealth, where one man could buy a hundred acres of land for a paltry sum and by its becoming the site for a big industry increasing its value a thousand-fold, thus making its owner rich without his having done anything to produce the wealth. The Single Tax, or tax only upon land, would have given back to the people

a part of this wealth which their labor had produced, instead of putting it all in the coffers of the one man who owns the title to the land.

Mr. Butler then touched with his usual illuminating and magnetic force upon the brotherhood of men. We hear a great deal of talk about brotherhood, in the meetings of fraternal organizations—in the fire companies. But it is all talk. They don't want to let in the Jew or the colored brother or even the universalist. What has religion done for the brotherhood of man? Has it eliminated crime, poverty, suicide? Joseph Fels is doing this work, and he is a Jew. But he knows no creed. His work is broad and deep. It is wide as the continent and goes to the root of things. He spends his money to create new conditions to effect a re-adjustment of the forces that underlie our social and industrial fabric."

The *Argus* says editorially in an elevated utterance:

"We honor the minister of a Christian church who has the courage of his convictions, and is ready to acknowledge in his own pulpit that the man who is most eminent for good works, of all his countrymen, had his character formed and fostered and brought to the richest fruition through the teachings of an alien religion."

Middletown seems to be waking up. From the recent annual message of Mayor Rosslyn M. Cox to the Common Council we extract the following:

"Every additional industry and each new house adds to the value of our business property in the heart of our city. Take for example Pronk's and Denton's corners on Franklin Square. Fifty years ago \$4,000 would have been a high valuation for either one of these properties; today they are easily worth \$40,000. The owners have done nothing to make this great increase in value; the growth of the city has caused it. Let the people, therefore, have the benefit of the increased values which they alone have made, by proper methods of assessment."

To hear some of the coal owners of Pennsylvania talk you would think they created the coal by their labor, and that