

SCIENCE.—SUPPLEMENT.

FRIDAY, JANUARY 7, 1887.

TAXATION OF PERSONAL PROPERTY IN FRANCE, GERMANY, AND THE UNITED STATES.

WHEN Lord Rosebery was in Mr. Gladstone's cabinet as secretary for foreign affairs, he instituted some investigations through his diplomatic and consular officers that resemble closely those carried on by our consuls during the past decade in accordance with the system inaugurated by Secretary Evarts. One of Lord Rosebery's investigations had reference to the system under which personal property is brought into contribution for local or national purposes, and was undertaken by the British ministers at Paris, Berlin, and Washington. The returns have recently been embodied in a parliamentary paper, and present many points of interest. In France there are four heads of direct taxes,—the real-property tax (*contribution foncière*), the door-and-window tax, the personal-property tax (*contribution personnelle et mobilière*), and the tax on professions. The total amounts to be obtained from the first three taxes are first fixed by the budget, and are then divided and subdivided between the departments, *arrondissements*, and communes, until finally the share of each tax-payer is decided on. The *contribution personnelle et mobilière* is of two kinds. The first is a poll-tax of what is considered equivalent to three days of labor, and is payable by every Frenchman in France, and every foreigner of either sex who is not reputed indigent, and who is in possession of his or her 'rights.' The minimum of this tax is 1 franc 50 centimes, and the maximum 4 francs 50 centimes. The second form of personal tax is laid on all those liable to the poll-tax, and is proportioned to the letting price of the house or apartment each may inhabit. The assessors are the mayor of the commune and his adjoint or adjoints, and five citizens, termed *répartiteurs*, named by the head of the *arrondissement*, and changed annually. An elaborate system of councils provides for the assessment, collection, and payment of these taxes. Besides these main state taxes, there are so many *centimes additionnels*. These are of three kinds,—*généraux*, when for the exigencies of the state; *départementaux*, when for the departmental administration; *communaux*, when for the communal administration. A special category of *cen-*

times additionnels is also provided, the returns from which are granted to the ministry of agriculture or finance for special emergencies, such as the abatement or return of taxation to persons or districts which have suffered from floods, fire, hail, etc.

The tax on professions or trades (*patentes*) is also a personal tax, but its amount cannot, like the other three, be fixed beforehand. There is an official scale according to which each industry or profession is taxed; and the administrator of direct taxes determines the schedule into which each tax-payer shall be placed, and settles the *droit fixe* and the *droit proportionnel*. The *droit fixe* is based on the population and the nature of the trade or profession. The *droit proportionnel* is fixed according to the annual rental of the buildings or premises used for the exercise of the trade, industry, or profession. This *contribution des patentes* is due by every Frenchman or foreigner who exercises a trade, industry, or profession not included in the exceptions made by law. Mr. Edgerton, who has prepared the paper on personal taxation in France, remarks that the general tendency of late changes in the scale of this tax has been to abate the amounts paid by the smaller industries, and to increase those paid by the larger ones. For example: in 1880 the fixed *patentes* on bankers was increased from 1,000 to 2,000 francs.

The return for Germany in answer to Lord Rosebery's circular applies to Prussia only, as no direct taxes are levied for the account of the imperial government. But Prussia serves as a type of all the other German states, since their system and method of assessment are modelled on hers.

In Prussia all communes not having sufficient independent revenue to cover their local requirements may raise such necessary revenues, either by surtaxes (*zuschläge*) based on the rates of certain specified state direct taxes, or by special sanction from the state to impose special taxes, direct or indirect. The former alternative is the one usually chosen by such communes as have not an independent revenue from real property. The wealthiest communes dispense with these surtaxes altogether, while in the poorer communes the surtax is as high as 300 or 400 per cent of the state tax. The state taxes, which serve as the basis of computation for these surtaxes, are:—
(a) Personal: I. Class tax on personal net annual incomes under 3,000 marks; II. Classified income

tax on annual net incomes above 3,000 marks; III. Trading tax. (b) On real property: IV. Ground tax; V. House tax.

Under I. were put, in twelve classes, the incomes above 420 and under 3,000 marks; and the annual tax is from 3 to 72 marks, incomes under 420 marks being exempt.

By a law passed in 1883, all incomes under 900 marks were exempted, and the remaining classes relieved from one-fourth of their tax; the instalments due in July, August, and September of each year being remitted.

Under II. are put the incomes over 3,000 marks; and they fall into forty classes, the tax ranging from 90 to 21,600 marks, the latter on an income from 720,000 to 780,000 marks. The pay of persons in the standing army is exempt from state taxation, and has only this year been made liable to local taxation. In assessing the communal surtaxes, only half the salary of government officials is taken into account. An annual net income is construed to be the net income derived from all descriptions of property and occupations after deducting interest paid on proved debts, amounts paid in other taxes, and costs of production. Deductions are also allowed in special cases where the tax-payer has a large family to support. The assessment of this class tax is intrusted to a board composed of the president of the commune and of members elected by the communal representative body, all classes of tax-payers being represented as far as possible. Each tax-payer is duly notified of the class in which he is placed, and opportunity is offered him for protest or application for deduction.

The system of assessing III., the trade tax, is quite complicated. Persons liable to this tax are distributed into classes, ranging from large trades down to hackmen. The individual assessment is thus determined: each class, except the highest, is subdivided into four sections, and a medium rate is fixed for each section in each class. This medium rate, multiplied by the number of persons liable for taxation in the first three sections of each class in the case of towns, and in the fourth section in the case of a *Kreis* or circumscription, represents the total annual amount of the tax for which the town or *Kreis* is liable, and which it has to collect for the state. If the medium rate falls too heavily on any members of a class, they are assessed less, and the rate is raised for those members of the same class who are better able to pay. Steamers pay an annual tax of 0.75 of a mark for every horse-power; and carriers by land, with two horses and upwards, pay an annual tax of 3 marks for each horse.

The report on the United States is prepared by

Mr. Helyar, second secretary of legation at Washington, and is based on the works of Burroughs and Cooley, and on some details gathered by Mr. E. J. Reinck of the U. S. treasury.

A HAIRY HUMAN FAMILY.

THE superabundance of hair in certain members of the human family is one of the important problems of anthropology. Dr. Ecker named this phenomenon 'hypertrichosis' ('On the pilous system and its anomalies,' analyzed in *Revue d'anthropologie*, 1880, p. 170). In Ecker's third class, or 'dog-men,' are included those subjects in which the hypertrichosis is general. In 1879 two Russians, father and son, were exhibited in Paris, who were good examples of this anomaly. The case of Barbara Ursler, reported in 1639-56, is reviewed by Dr. Ecker, with an illustration, in *Archiv für anthropologie*, xi. 1879, p. 176 (see also *Globus*, xxxiii. 1878, Nos. 12 and 14; and Stricker, 'Ueber die sogenannten Haavmenschen, Frankfurt-a.-M.,' 1877, p. 97; Bernhard Ornstein, in *Archiv für anthropologie*, xvi. pp. 505-510; Dr. O. Fraas, *Archiv*, xiv. 1883, pp. 339-342; Mme. Clemence Royer, 'Sur le système pileux,' *Revue d'anthropologie*, 1880, pp. 13-26).

Adrien Teftichew, of the government of Koscroma, Russia, mentioned above, was, at the time of his exhibition in Paris, fifty-five years old. It was from his appearance that this type received the name of 'dog-men.' His forehead, cheeks, eyelids, ears, and nose were covered with long, smooth hair. The neck, body, and extremities were covered with hair, but not so long as that upon the face. The son Theodore did not differ materially in this respect from his father.

The Birman family, as described by Ecker, consisted of Schwé-Maong, thirty years old, his daughter Maphoon and her two sons, — three generations presenting this anomaly. Moreover, the lower jaw of Schwé-Maong had only four incisors and the left canine; the upper jaw, only four teeth; the molars are entirely wanting, their place being filled by fleshy gutters on the gums. Even the alveolar processes are supposed to be absent.

Schwé-Maong affirms that he never lost any teeth, and that the eruption of his permanent teeth did not take place until he was twenty years old. Maphoon also lacks canines and molars, whose places are supplied by the fleshy gutters with which she does her masticating.

Dr. Ecker further describes the famous Mexican danseuse, Julie Pastrana, and a child named Possassi, of Hufeland, described by Dr. Beverne in 1802.