

course, obtain a return of the tax in the ordinary way.

And now with a few words as to appeals in the case of over-assessment, &c., we must bring our paper to a conclusion. Appeals are in all cases heard by the District Commissioners, unless the appellants (possibly from a desire not to disclose their business to a Commissioner who may be a neighbour or rival in trade) elect to appeal to the Special Commissioners. There are two classes of appeals—those made during the course of the year of assessment and before the assessments are completed, and those made at the end of the year of assessment. The first of these is, of course, to obtain a rectification of the assessment before payment of the tax; the second is to obtain repayment of the tax in cases where the profits have not reached the average returned. In all cases notice of appeal should be given to the Surveyor of Taxes

for the district, at least ten days before the appeal meeting. In the case of persons desirous of claiming a return of duties at the end of the year of assessment, on account of their profits having fallen short of the amount assessed, such claim must be made within twelve months of the end of the year of assessment, and a full and complete return of profits must be made for the three years ending with the year of assessment. It should be borne in mind that there is no cost to the party appealing, whether the appeals be heard by the Special or District Commissioners.

Such is a slight view of the income tax in its relation to the public. In so brief a paper it is of course impossible to deal with all the cases and complications that might arise, but it is hoped that at any rate much general information has been afforded, which may be of real practical service.

A FEW GERMAN CURES.



GENERAL springs and sea-side places are naturally in all countries the favourite resorts, not only of invalids and health-seekers, but of those whose ideas of pleasure are inseparable from society. The French and Italians as nations are noted lovers of society, but, as far as I have had means of judging, they do not necessarily combine their summer pleasure with "cure-making" any more than we English do. They visit spas and the sea-side, but they are contented to collect together in any healthy, breezy spot, where they can have the largest amount of enjoyment gregariously. They speak of their "villeggiatura"—their country-season—while we alone look forward with delight to the mere "going to the country"—the real country. With the German and Austrian it is quite otherwise. They *must* spend their summer in "making a cure" somewhere and some way. In society you hear them ask, as a matter of course, "Where are you going to make the cure this summer?" although the persons addressed may be pictures of blooming health. The South Germans and Austrians possess their grand Alpine valleys, with emerald lakes and cool forest-glades, but they are rarely satisfied there unless undergoing a "cure;" their idea of variety in summer-pleasure being a variety of "treatment." However, as they also, like the French and Italians, are gregarious, they must get their treatment sociably, and therefore Germany and Austria abound with all sorts of "institutions" for "cures," even amongst the High Alps.

There is a party of water-curers opposed to the system of Priessnitz, who sing the praises of *hot* water, and recommend it to be drunk in large doses as a specific for all ills, from a cold in the head to a typhus fever, and also to be taken by persons in health as a preventive.

Then there is another set who patronise the Roll-cure (Semel-kur), which consists in eating a huge quantity of dry rolls, and nothing else, and drinking only the smallest possible amount of liquid.

I once met a lady who underwent this treatment for six weeks at an "Anstalt" (institution). Her ailment had been an acute attack of rheumatism, and she said that she certainly did get free from it within the prescribed time; "But, ach!" she added, "the cure was too powerful for me, and it quite undermined my health; I have never recovered from the effects of it." And this was two years after the poor thing had endured the ordeal of the roll-cure!

By-the-by, I believe the chief business of a roll-cure doctor is to look at his patients' tongues, as the treatment is carried on, until the tongue becomes "quite black, and hard as wood."

The Goat's Whey cure (Molken-kur) is a pleasanter one. It was once prescribed for me.

The servant used to awaken me at about five o'clock on a winter's morning, by clinking a glass close to my ear, and then, before I could collect my senses, that of feeling would be quickly roused by a tumbler of almost boiling whey touching my lips, and in spite of all entreaties, I had to drink off two great glassfuls without stopping. In vain did I at first rebel.

"Ah! Walburg, *do* let it cool, just one moment!"

"No, no, gracious Fräulein; the maiden has a thousand other places to go to, and she is in a hurry for the jar."

"But you can pour the whey into a jug, Wally?"

"Pour it into a jug! Ach, heilige Marie! What for an idea! It would do away with all the good of the cure; you must drink it hot from the jar. Here, Fräulein, drink, g'schwind (quick)!"

This whey used to be sent from the "institution" in stone jars, and how they kept it so hot I could not understand.

Every one has heard of the Grape cure, and visitors to the Salzkammergut must know of another favourite "cure," the Schlammbad—a bath of thick, briny mud from some neighbouring salt-mine, in which the patient lies buried to the chin for a certain number of hours, until the mud hardens into a mould. But of all the cures the "Hunger-kur" is one of the most dreadful.

At a school in an out-of-the-way German town where we had been "finishing our education," one of my *compatriotes* broke down in consequence of the living, which we English girls found unpalatable and insufficient. Amongst her ailments she got a sort of inflammation of the eyes, for which the doctor (a "real allopath") kept her in a darkened room for six weeks, and then for six weeks more without going out

of doors, and after that, as a last resource, he prescribed the hunger-cure. Poor girl! she had been undergoing that "cure" for many a month, but the Herr Doctor knew nothing of it, and there was no means of telling him privately, so she had to submit to the Hungerkur. And the hunger-cure means that the patient is only given two or three ounces of white bread and one wine-glass of water in the twenty-four hours—at least, till extreme weakness sets in, when an ounce of meat may be added. This patient went home to England blind of one eye, and with the sight of the other barely safe; but of course she was not a fair "case" for the merits of the cure; she left off "unfinished." I have seen Germans who went through to the end of the prescribed time, and not only survived, but even said they felt better. L. F. B.

GARDENING IN APRIL.



IN the little talks that we have had about gardening at intervals for now some considerable time past, let it always be remembered that we have never attempted great things. Our gardening has always been on a limited scale. To enter upon the *spécialités* of our subject—such, for example, as the rearing of a particular and rare orchid, would, though an interesting, be an almost endless task. We cannot all of us afford the time,

or the money, or the land for the cultivation of orchids. They are very beautiful and very wonderful—some of them so marvellous in their perfection and structure, and so eccentric in their appearance, as to make us doubt for a moment whether they belong to the vegetable world at all—but we find turnips and potatoes more practical, roses and geraniums sufficient to delight us, apples and pears, currants and gooseberries, &c., in our kitchen garden more than enough for our purpose. We want, then, to deal with everyday life in a matter-of-fact and common-sense way. But, on the other hand, if we want a stimulus to our exertions in our quiet acre, there is perhaps no better way of exciting our enthusiasm than by having a morning walk round the extensive gardens of—say some ducal estate, or those of some wealthy old county squire, where everything is conducted on a large scale and with a lavish hand. There may, on the other hand, be a momentary feeling of despondency, occasioned perhaps by the reflection, "Oh, this is quite beyond my capabilities, I cannot possibly attempt the tithe of what I see here;" but this little impulse of disappointment is as quickly displaced, not only by the pleasure derived from the sight of such horticultural perfections, but

also by the lessons that we are learning from the gardener who may be escorting us.

One man, we observe, is hoeing the early-sown turnips, and onions, and carrots: he seems to be destroying a good many of the young plants, as well as the weeds, towards which he shows no mercy, and we come to the conclusion that we shall not sow our seed so thickly; for what, we say, is the use of sacrificing so many plants afterwards? Among the turnips and carrots, the gardener only leaves one plant to every six inches of ground. The cabbages, we remark, are making fine progress, and the most forward are going to heart; as yet, however, these hearts are nearly green all through; but the most advanced are being tied in tightly with an ordinary bit of matting, so as to whiten the inside of the cabbage earlier than would be the case if left to itself.

On the gravel walks, too, they tell us that the winter, so severe as it has been, has made the paths unusually soft and rotten, so that we see men rolling it down to get it well together and into its place. But we will not anticipate in too cursory a way, by this ramble round the squire's garden, what we may have to say in our directions for home, whither we will therefore hasten at once.

Here, then, we are once again in the solitary greenhouse. We have no other. It is our conservatory and our green-house, and perhaps our grapery, all in one. We have in it two or three fine myrtles, a couple of orange-trees, of which we are especially proud, for just now they are in full flower, and by their overpowering scent they in a measure remind us of some of the wonderful fragrance we remarked in the houses at the squire's. What, however, is just now troubling us a little, is that our stock of cuttings, taken last August, although they all look in very good condition, yet is going, or rather growing, ahead so fast that we feel we are getting overcrowded; and we know that to attempt to begin