

has 364.78 square yards to each inhabitant, has proportionately more land than any other municipality.

Frankfurt-on-the-Main has just taken a step which has already been essayed by some of the principal German cities, and which may frankly be termed socialistic. It is the taxation of unemployed lands—"a rate on unearned increment of value"—much as was urged by the late Henry George. The town councils are permitted by law, and strongly encouraged by high imperial officials, to tax sites which have not yet been built upon, for the amount for which they could be sold. This policy has been adopted in Crefeld, Breslau, Aachen, Duesseidorf, Elberfeld, Charlottenburg, Kiel and Wiesbaden—among other towns. Mr. Horsfall calculates the following results from the introduction of the system in Halle: One owner of building land worth \$276,750, who now pays a tax of \$8.50, will have to pay \$685 a year. Another speculator who owns land worth \$361,500, and now pays only \$4.25 a year, will be taxed \$895. When this plan was introduced in Breslau in 1900 speculators paid into the city treasury in increased yearly taxes the sum of \$76,250. The following are the rates for increase of value upon which the Frankfurt-on-the-Main town council has decided: No tax is charged on an increase of less than 30 per cent.; five per cent. on an increase of from 30 to 49 per cent.; ten per cent. on an increase of from 50 to 74 per cent.; and 20 per cent. on an increase of 74 per cent. or more. Such effective rating of "unearned increment" has hitherto been unknown, says the *Soziale Praxis*, a well-known German publication.

The object of the tax is a double one—not only to depress the price of lands and prevent speculation, but directly to stimulate the building of houses. That Berlin is about to follow the example of Frankfurt seems to be evidence that this policy has demonstrated its value in the German empire. Whether it can ever be adjusted to meet American conditions is an entirely different question. But as the record stands it affords proof of the correctness of an English writer's statement that the German cities have advanced farther in the direction of what is known as municipal socialism. He adds that this is not the result of political propaganda, but of gradual development from their own experience, under the most expert guidance.

Tommy—Don't you want some of these cakes, Tottie?

Tottie—What's the matter wiv 'em?
—Chicago Examiner.

THE HOUSE OF LORDS AND THE FREE CHURCH OF SCOTLAND.

A HOUSE OF LORDS JUDGMENT AFFECTING \$20,000,000.

From the news columns of the Manchester Guardian of Aug. 2, 1904.

In the House of Lords yesterday judgment was given in the Scottish ecclesiastical appeal, deciding the ownership of property valued at some four millions sterling. The action stood as that of the General Assembly of the Free Church of Scotland and others vs. Lord Overtoun and others. The case arose out of the union between the Free Church of Scotland and the United Presbyterian Church, which was effected in Edinburgh in October, 1900. In the Free Church the union was approved by a majority of 643 against 27 in the General Assembly. A small number of ministers—about 24 out of about 1,100 belonging to the Free Church at the time of the union, mostly residents of the Highlands—disapproved of the union, and refused to enter the United Free Church of Scotland. These were represented by the pursuers and appellants in the action, and they claimed that they and those who adhere to them, alone represent the Free Church of Scotland and are alone entitled to the whole funds and property of the Free Church, which are held by its general trustees. The successors of these trustees now hold the funds and property on behalf of the United Free Church. An alternative claim of the appellants was to share these funds and property along with the United Free Church. The Second Division dismissed the action and gave judgment for the respondents, confirming the decision of the Lord Ordinary to the same effect. Hence this appeal to the House of Lords.

The appellants complained that the Free Church in uniting departed from the principle of a State establishment and embraced voluntarism, and qualified or abolished the Westminster Confession of 1643 as its creed. On the other hand the respondents maintained that these two principles were not fundamental principles in the constitution of the Free Church as it existed from 1843 to 1900, and that the General Assembly possessed full legislative power to effect the union.

THE INCONGRUITIES OF THE SITUATION.

From the editorial columns of the Manchester Guardian of Aug. 9.

The actual facts of the situation today, as described by the Edinburgh correspondent of the Times, are such as to threaten the religious life of Scotland with a temporary paralysis which, if prolonged, might end in ap-

athy. The ministers of 28 congregations who, in opposition to the wishes of the remaining 1,000 congregations, are now in possession of the temporalities of the Church, amounting to some five millions of realty and personalty, have by their victory incurred a burden of responsibility which it is beyond their power to bear. They have churches and they cannot fill them; they have chairs and they cannot appoint to them; they have pulpits and they have not the men to occupy them. One may go further and add that, while they have wealth to be devoted to causes which they cannot maintain, they have also causes to maintain for which they have not the wealth. For the home mission halls which they now possess have, under the terms of the trusts, to be carried on, but the endowments afforded by these particular trusts are not sufficient for the purpose unless supplemented by such voluntary munificence as the dispossessed majority alone can provide. They have too much for one purpose and too little for another, for they cannot divert the funds of one trust to the purposes of another.

Under these circumstances, it is to the interest as well as to the reputation of the "Highland Host" to agree with their adversary quickly before endless litigation arises over the application of local and particular trusts. Nay, taking higher ground, they owe it to that peace which the world cannot give to mete out mercy and equity to the unsuccessful respondents.

THE FREE KIRKERS AND THE WEE KIRKERS.

From the editorial columns of *The New Age*, of London, for Aug. 11, over the signature of A. E. Fletcher.

Sunday last was a memorable day for Scotland. Eleven hundred ministers of the United Free church read to crowded congregations a manifesto of the nature of a death warrant. According to the decision of the highest tribunal in the land, these 1,100 clerics have no right to the pulpits they occupy, and in a few weeks' time if the law takes its course they will be liable to ejection from their churches and manse. No event since the famous Disruption of 1843 has created a greater sensation north of the Tweed than the ruling of the House of Lords in the appeal case against Lord Overtoun and other trustees of the funds of the Free Church. When that church federated with the United Presbyterians four years ago, and the two bodies became one under the title of the United Free Church of Scotland, it was thought that a great advance had been made toward Christian unity. There were, however, 27 of the Free Church ministers—old stagers