

It is to be taken to be divested for the purpose of arriving at the site value and of which it would be necessary to divest the land for the purpose of realizing the full site value; and the site value as reduced by those deductions shall be taken to be the site value.

The total value of minerals means the amount which the fee simple of the minerals if sold in the open market by a willing seller in their then condition might be expected to realize; and the capital value of minerals means the total value after allowing such deduction (if any) as the Commissioners may allow for any sums which are proved to the satisfaction of the Commissioners to have been spent on boring or other operations carried out by the owner or his predecessor in title for the purpose of bringing the minerals into working, or where the minerals have been partly worked such part of those sums as is, in the opinion of the Commissioners, proportionate to the amount of minerals ungoten.

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For purposes of valuation and revaluation—"a new Domesday" as the London Post calls it—the following provisions are made:

(1) The Commissioners shall, as soon as may be after the passing of this Act, cause returns in such form and containing such particulars as the Commissioners may require to be obtained from all owners of land, declaring the total value and the site value respectively of their land as estimated in each case by the owners, that value being declared separately as respects each piece of the land which is under separate occupation, and if the owner thinks fit as respects any part of any land which is under separate occupation, and being estimated as on the 30th day of April, 1909. (2) Where land comprises minerals a separate return shall be made under this section of the value of the minerals. (3) If any owner of land is required by the Commissioners to make a return under this section and fails to make such a return within the time, not being less than thirty days specified in the return, he shall be liable to a penalty under section fifty-five of the Income Tax Act, 1842, and that section shall apply accordingly, but the penalty shall only be recoverable in the High Court. (4) Owners of agricultural land in Ireland may, if they think fit, make, but shall not be required to make, returns under this section.

If the Commissioners on examination pass these returns they will be adopted as the "original total values" and the "original site values" respectively. If they object, and the owner amends the return to their satisfaction, then also adoption takes place; but if amendment is refused or is unsatisfactory when made the Commissioners will value for themselves. Should duty become payable while these negotiations are in progress it will be assessed on the owner's return and the difference (if any) afterwards adjusted. In the year 1914 and subsequently in every five years returns will be called for in order that there may be a revaluation of undeveloped land and minerals.

Socialism in Germany.

A special dispatch from Berlin to the New York World, published on the 6th, reported a startling expansion of socialistic influences in the German army. "Hundreds of thousands of soldiers in the German army," said this dispatch, "most of them the young men, are socialists at heart, secretly imbued with socialistic doctrines. The German military authorities are alarmed at the socialistic campaign carried on, especially among the recruits. Captains have just received the strictest orders to keep socialist literature out of the hands of their men. Twice a week the soldiers' lockers are to be searched and all printed matter in them is to be carefully examined. All soldiers found with socialist pamphlets or leaflets will be severely punished and literature offensive to the government immediately destroyed. Equally severe are the new regulations governing beer shops, public houses and restaurants in garrison towns. Soldiers are forbidden to patronize any such establishment where Vorwaerts, the chief Socialist organ, or any journal of such stripe, is to be had or which is known as the resort of workmen inclined to socialism." On the other hand, the Socialist leaders are intensely active in spreading the knowledge of their tenets among the soldiers. An association has been formed by a leader in the Reichstag for the express purpose of reaching soldiers, particularly recruits, and dampening their military ardor. To them the agents of the association secretly supply books which describe the cruelty, folly and wickedness of war, the evil effects on the state of a huge standing army and the uselessness of a military career. Socialism is strongly tincturing not the German army alone; its doctrines are spreading through every Austrian barrack, a fact causing the Vienna government profound anxiety."

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A Brave Man Is to Go to Siberia.

The extraordinary discovery by the Russian revolutionists last January (p. 154) that their trusted leader Azeff was in reality an *agent provocateur* of the Russian police, luring young persons of revolutionary tendencies into the perpetration of acts of violence, and then secretly denouncing them, led to interpellations of the police department as to Azeff's character and affiliations. Response was frankly made by Mr. Lopukhin, who had been director of police of the Department of the Interior. He denounced Azeff as an *agent provocateur* of the worst type. Azeff had fled, but the Government, not desiring such exposures, promptly indicted Mr. Lopukhin on charges of high treason. The denunciation of Azeff had not been Mr. Lopukhin's only offense in the eyes of official Russia. Though a Liberal in politics he had been at the head of the political police, and a conspicuous member of the inner