

From state church to public-law church

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The integration of church and state that the Reformation created in Basel lasted for almost four centuries. The Reformed church was administered by the council, its pastors were paid from the church and school fund and from the general revenues of the city. Its property was public property. Other confessions were tolerated only within narrow limits: Catholic worship was not permitted in the city until the nineteenth century, while the Jewish community, as Part A showed, was only able to re-establish itself after emancipation.

The nineteenth century brought religious freedom and the separation of the confessions from the state. The Federal Constitution of 1874 guaranteed freedom of belief and worship throughout Switzerland, after which the cantons reorganised their relations with the churches. In Basel-Stadt, a constitutional reform at the beginning of the twentieth century separated church and state: the Evangelical-Reformed church, the Roman Catholic church and later the Christian Catholic church were recognised as autonomous corporations under public law, with the right to levy church taxes on their members. The state withdrew from their administration.¹

Basel-Stadt is today one of the most secular cantons of Switzerland, where the membership of the recognised churches has declined considerably. The church tax is collected by the churches themselves from their members. It has a limited significance for companies, which in Basel-Stadt, unlike in several other cantons, do not pay church taxes. The separation of the churches from the state, and the absence of a church tax on legal entities, is a factor in the tax conditions for companies in the canton, which Part G examines.

The history of the church property of Basel, from the endowments of the medieval Church through the secularisation of 1529 to the separation of 1910, illustrates the changing relationship between public and private, religious and secular, in the management of collective wealth. The

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endowments that the council administered after 1529 served purposes defined by their religious origin, even when the institutions that had founded them had disappeared. The modern foundations of Basel, which Part E examines, continue this tradition of dedicated wealth serving defined purposes under legal supervision.

1 Notes

1. On the separation of church and state in the canton of Basel-Stadt (constitutional amendment of 1910, in force 1911) and the recognition of the churches as public-law corporations with the right to levy church taxes, see the constitution of the canton of Basel-Stadt (Constitution of 23 March 2005, § 126 ff.). Dates to be verified. ↩

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