

him go to Boston on the invitation of Senator Lodge and make the same speech there. This was the speech in which Funston excited the Lotus eaters to cheers by suggesting that American anti-imperialists ought to be hanged. He says now that the suggestion was wholly abstract—quite Pickwickian; but it certainly had in it much of the spirit of the hangman. In the interview which Senator Patterson took for his text, Funston defended his method of capturing Aguinaldo as being within the rules of honorable warfare. It was to that point that Senator Patterson mainly addressed his speech; and when he finished, Funston's military crime had been laid bare. The speech appears in full at page 3,550 of the Congressional Record of March 27.

Gen. Sir Robert Stewart, the British military officer in charge of the "commercial" shipments of mules from the British army station at New Orleans, on board British transports, to the seat of war in South Africa, seems to have the proper notion about the matter. In an interview with a Chicago paper this week, while a guest at the Auditorium Annex, he said:

Mules will continue to be shipped to South Africa as long as the almighty dollar rules America. England is not at all alarmed over the investigation at New Orleans. There is no denying that mules and horses are shipped to South Africa by our government, and it is nonsense to talk of stopping it.

Gen. Sir Robert Stewart is not very complimentary, but he apparently understands the weakness of the nation of whose people the British government buys mules and horses.

The Nebraska Independent, of Lincoln, propounds a question which it says its editor has asked—

a thousand times of single taxers, and while he stands ready to be convinced, not one of them ever attempted to make reply.

The Independent's single tax acquaintances must be exceptionally reticent, or else the Independent's editor is not quite so open to conviction

as he thinks. This is the question in substance, for the Independent does not put it in question form:

Since the community or population gives value to everything, why is it not right to tax all values given by the community to the full amount, if it is right to tax to the full amount the value given by the community to land?

The Independent is confused by elliptical forms of expression. In the first place, the phrase "to tax values," is simply a short cut for expressing the idea of taxing in proportion to values. Values themselves are not taxed. Men are taxed. Values are only a basis of tax measurement; the question being whether we shall tax men in proportion only to their land values or to their other values. Again, when it is said that the community gives value to land, but that individual producers give value to such things as houses and merchandise, what is meant and what is by all students of the subject readily understood, might be fully expressed like this: The community alone gives value to land, since the thing to which that value attaches exists without human production; but the community and the individual producer together give value to such things as merchandise and houses, since value could not attach to them unless individuals produced them, value having no faculty for attaching itself to impossible things. In the case of land, the only factor is the value-producing power—the community; hence it is proper to say that the community gives value to land. No other thought is involved. But in the case of such things as merchandise and houses, there are two factors,—the value-producing factor, which is the community; and the house- or merchandise- or other wealth-producing factor, which comprehends only the workers who bring forth those things. And inasmuch as the wealth-producing factor is the prime factor—it alone making it possible for merchandise values, house values and other wealth values to exist,—we may with entire propriety speak elliptically of such values

as labor values. That is the principal thought involved. Consequently we say "labor values" in contradistinction to "land values." The reason why it is right to tax in proportion to land values, and not in proportion to labor values, though neither would exist but for society, is that the owners of land values neither cause them nor produce the thing to which they attach, the values being caused by society, and the thing, the land, being a common inheritance; whereas the owners of labor values (unless they have by force or fraud or laws of privilege—which are in the last analysis chiefly laws fostering land monopoly—unjustly acquired them from the producers) do produce the class of things to which those values attach, and without their having done so values would to that extent not exist. In its nature a tax in proportion to land values is a tax on monopoly, while a tax in proportion to labor values is a tax on labor

In common thought, air and light are supposed to have no value, and are not regarded as commodities at all. We speak of land as a commodity and know that it has varying values according to locality. And so accustomed are we to regarding it as a commodity that there seems to be no incongruity of suggestion in the phrase "my land," or "your land," as there would be in "my sunlight" or "your sunlight," "my air," or "your air," though private property in air or sunlight is essentially no more absurd than private property in land, all being common gifts. Nevertheless, air and sunlight are in fact private property and are valuable, as occasional instances of ownership remind us. One instance was recently reported by a New York paper. An unusually low structure, the Speyer building, is to be erected at Pine and Nassau streets, New York. As soon as it became certain that this low building would be a permanency, the adjoining lot, theretofore of equal value, was sold for \$75,000 more than