

ought to be the sole source of public revenue.

Of the same character is the opposition in the Illinois legislature to the exemption of manufacturing and mercantile corporations on the value of their capital stock. The motive of this opposition is tenderness for the tax-dodging beneficiaries of valuable privileges. No privilege is represented by the value of a mercantile or manufacturing company's capital stock. That value consists in the value of the company's tangible property, which is already taxed as such. To that extent the taxation of the stock of those companies is double taxation. Moreover it is a tax upon something which the company does not receive from the public. It is their own product. If the value of the capital stock represents anything more than this, it is either the value of their landed property or the value of good will. The landed property can be taxed directly with greater fairness; and good will ought not to be taxed at all. Good will value is the value which a business house secures by earning a reputation for good service; and everybody ought to be encouraged to acquire that kind of value. To tax the good will of a store is as idiotic as it would be to tax the attentiveness and politeness of its clerks. The effort to show that the stock of a mercantile or manufacturing concern is the same thing as the stock of a street car company is arrant nonsense. The value of street car stock represents but little tangible property and no good will. It consists, in enormous proportions, of the mere vested legal right to the exclusive use of the public streets for street car service at extortionate rates of fare. The tax that justly and wisely reaches such capital stock becomes both unjust and unwise to the extent that it reaches the capital stock of unprivileged corporations.

An Illinois Judge, Henry V. Freeman, of Chicago, has plainly

spoken a word that has long been wanted from the bench, in a city where prosecuting attorneys count their fidelity by the number of their convictions, and policemen turn torturing inquisitors instead of performing their single function of arresting persons accused of crime and holding them in custody until released by due process of law. Judge Freeman expressed himself in a lecture on "Legal Ethics" at the University of Chicago on the 20th. "In many cases," said he, "facts in favor of the accused are purposely and wrongfully withheld by lawyers and police in their efforts to secure convictions regardless of justice." This criticism upon the mania for conviction, as if conviction and justice were interchangeable terms, was peculiarly well-timed, though doubtless unintentionally so, for on the very day of Judge Freeman's lecture one of his associates on the bench, Judge Barnes, insulted a jury for finding a verdict of not guilty in a case in which he, had the law imposed that duty on him instead of imposing it on them, would have found a verdict of guilty. The accused was charged with larceny. He proved, evidently to the satisfaction of the jury, that he was too drunk at the time of the act to have formed the intent to steal, without which intent the taking of the property was not larceny. So the jury acquitted. And thereupon this judge denounced them from the bench with language and in a manner that ought to subject him to impeachment if indeed it would not. The craze for convictions has demoralized policemen, prosecutors, some juries and some judges. Isn't it high time, as Judge Freeman intimates, to inculcate a wholesome sense of the importance of administering justice regardless of convictions instead of piling up convictions regardless of justice?

The facility of the white man at finding excuses for doing by others what he strenuously objects to having others do by him, is a curi-

ous study. Here in our own Southern States, for instance, the native American Negro is solemnly assured that this country is a white man's country, with a white man's civilization, and that the Negro must not be allowed to participate in its government because, whether intentionally so, or not, he is an intruder. In Africa, on the other hand, the white intruder as solemnly assures the native African Negro that Africa is a country where the white man is called to bear the burden of civilizing the Negro, and that the Negro must not be allowed to participate in its government because he might interfere with the beneficent purpose of the intruders. So here you see it and there you don't, and it all comes to the same thing in the end—a civilization which, in one form or another, makes slaves of the many and masters of the few. White civilization has gone so far in South Africa now that, not only are the native Negroes not allowed to vote on the laws that govern them, but the white intruders alone are allowed to own land. A native who has no right to any place on the soil of his own country seems anomalous, and no wonder the native papers are cynical about it. But then it is true of this country also, and not with reference to Negroes alone, but whites as well. The majority, the vast majority, of American children are born landless and remain landless unless they give their labor to some fellow mortal and compatriot for the right to a place on their common earth and in their common country.

The dean of the University of Chicago School of Education, Prof. Geo. H. Locke, hits the mark in the center when he advises his students to shun specialization, predicting that the age of the specialist has gone, and characterizes specializing as knowing only one one thing, which "is just as bad as knowing nothing." Of course comprehensive knowledge and special skill in one line is a good thing. It is what makes division of labor effective. But it has been