

There are in the United States at this time 359,030 miles of railroad track. These tracks rest on land. This land has a value. Tax it on its full value. Railroads have terminals, usually in the most central portions of the cities which they enter. Tax to the full these terminal values.

If the vast land holdings of the railroad corporations, their rights of way, the land of their terminals, the value of their timber and mineral and coal lands were taxed to their full value, a mighty step forward in the way of progress would be made. The stolen birthright would be restored.

ADDRESS OF FRANK W. GARRISON AT THE JOHN SHERWIN CROSBY MEMORIAL MEETING.

PHILADELPHIA SINGLE TAX SOCIETY, PHILA., MARCH 12, 1914.

John Sherwin Crosby belonged to a generation of reformers whose lives may be said to have fallen within the classic period, when the eloquence of Henry George was enlisting the world in the new crusade against unjust taxation. I cannot speak of Mr. Crosby as one of his intimates, but even my inadequate tribute is not without a certain fitness as offered to one who took part in a similar meeting held in New York in memory of my father.

I have heard it whispered that reformers are rather given to memorializing one another and basking in the sunshine of mutual admiration, and as I desire not to err in that direction, I shall not attempt a eulogy. Suffice it to say that John S. Crosby was a man whose charm of manner and intellectual equipment put measurably within his reach the higher prizes in his profession, and he might have excused himself from assuming the handicap of an unpopular agitation. But, responding to a generous and compassionate nature, he hastened to sustain a brief for all who suffered from oppression and misery under a false and cruel economic system.

Times have changed since then, and it is no longer considered a sign of mad eccentricity to confess the Single Tax faith. The world is growing dangerously tolerant, and has almost ceased to brand us as "anarchists," "socialists," or "communists," in the sense that we are thirsting for a sort of French Revolution and an opportunity to despoil the rich. Henry George is almost universally spoken of with respect, and even our opponents are apologetic at not having read *Progress and Poverty*.

Only in the very fastnesses of monopoly does the name Henry George still evoke a figure of terror. It was Josiah Wedgwood who said that "To the House of Lords 'socialism' means something ridiculous about 'promiscuous love,' something merely immoral, but the word 'Henry George,' suggests actual robbery. In the House of Commons he was only 'a half-educated fanatic,'

but in the House of Lords characterization was unnecessary, he was 'a man called Henry George,' in every accent of horror."

Very much this sort of thing was customary in New York when John S. Crosby threw the prestige of his distinguished abilities on the side of justice. Such unhesitating obedience to an enlightened sense of duty comes with added grace from a professional man, for nowhere so thoroughly as in the professions does a man become impregnated with conservatism and conformity to current ideas. Froude might have had him in mind when he said, "That which especially distinguishes a high order of man from a low order of man, that which constitutes human goodness, human greatness, human nobleness, is surely not the degree of enlightenment with which men pursue their own advantage; but it is self-forgetfulness—it is self-sacrifice—it is the disregard of personal pleasure, personal indulgence, personal advantages remote or present, because some other line of conduct is more right."

If we need an illustration of the work accomplished by such dedicated lives, we have only to realize that the real estate interests of New York are now using as a weapon to fight the Single Tax principle embodied in the Herrick-Schaap Bill a proposal voluntarily to surrender a part of the future unearned increment. They hope by inoculating themselves with the Single Tax virus to escape the full force of the malady of justice. And while New York is giving very earnest attention to a once-despised doctrine, Boston is given a lesson by the little city of Houston, Texas. A certain Prescott, writing from the State House in Boston, offered to supply the names of personal property owners in Houston whereupon a certain Pastoriza replied for the Board of Assessors as follows:

"I have your letter offering to secure assessments of personal property and charge \$1.00 per name for same. In reply will state that this city has ceased to act in the capacity of a thief. We do not tax personal property; we consider it common, every-day stealing to take in the form of taxes any part of that which a man earns himself. The land values of Houston produce more revenues than we need and we don't have to subject our citizens to the ordeal of the seventh degree, or put them in a position where they will have to lie, perjure themselves, and send their souls to Hell. If you will read Progress and Poverty by Henry George, you will get a line on what I am talking about."

If such changes have come about during the short life time that we are here to commemorate, the work of Crosby and his associates must have been faithful and efficient. It is because of them that we can say that

"... the pure law
Of mild equality and peace, succeeds
To faiths which long have held the world in awe;
Bloody and false, and cold."

And it behooves us, who accept this tradition, to bring to the work as much energy and unselfishness as we can draw from such examples. The

words of John S. Crosby, uttered over the body of his great leader, are as pertinent as ever: "The struggle in which Henry George spent his life was one for the benefit of all mankind. I call upon you to keep up that struggle and to carry on that fight until victory is won."

LAND VALUE TAXATION.

By **MRS. HENRY MARTYN BRIGHAM.**

The cause of almost all present poverty and distress is to be found in the inequality of opportunity to use land. The Jews by their laws made a periodic redivision among the different families—the time being the Jubilee year. Most primitive people had similar land laws, either prohibiting alienation or providing for redivision. Many years before Christ, Tiberius Gracchus, the tribune, foretold the people of Greece what would happen if the lands became concentrated in the hands of a few, while the many became tenants. Pliny complains that large estates ruined Italy. Bishop Latimer, in the reign of Henry VIII, inveighed against the encroachment of the nobility upon the common land, and pointed out the dangers to the people. Turgot and Quesnay during the old regime in France, prescribed a nationalization of land as the only cure for the ills which they saw overwhelming the land. But these men were too far in advance of their time, and they and their followers were but voices crying in the wilderness; and, indeed, while they appreciated the fact, none had a sufficient practicable remedy to suggest. The Greek and Roman laws, ceding to each soldier's family a few acres of land or the French proposal to make land national property—all these were either futile makeshifts or impossible of execution without a fearful upheaval of the existing state of things.

HENRY GEORGE'S BIG IDEA.

It was not until an American realized that the cause of the increase of poverty with the advance of progress was the monopolization of land, and began to bend his tremendous constructive intelligence to the task, that a method was proposed, just, expedient, practicable, to lead men out of bondage into freedom. That man was Henry George.

His reasoning was simple: Man is a land animal, and can draw his subsistence only from the land. All that we consider as wealth is taken from the earth, and is transmuted by the skill of man into its final shape, for the satisfaction of some human requirement. Thus, all wealth is the result of labor acting upon the land, and if every man could apply his labor to land, following his peculiar talent to produce some particular object, then it would follow that all the wealth wrung by him from the ground would be his, call it wages,