League. The anniversary number, Sept. 1923, which has just come to hand, shows as frontispiece a reproduction in miniature of the front page of Henry George's *The Standard*, of August 3, 1889, with a portrait of Henry George inset.

The justifiable satisfaction of the Argentine Georgists over the progress of their movement is expressed in the following announcement:—

"Our anniversary coincides with the sanction of the Tax on Land Values apart from improvements by the Municipality of Buenos Aires,—the first triumph of the Georgist doctrine in our Capital City, which for us represents a decisive initial advance toward the achievement of our aspirations.

"The ever-increasing acceptance accorded to Georgism in our country encourages us to persevere in our campaign with greater energy; and to this end we shall not omit any effort to respond to the ever-increasing attention which the producing classes are showing toward the Single Tax, in their anxious desire for freedom from the present infamous fiscal system, by means of the establishment of that regime of social justice which Henry George expounded with such consumate genius."

La Nacion, Organ of the conservative classes in Buenos Aires, refers as follows in its issue of Sept. 14, to the effects of the new land value tax now in operation in that city, in substitution of the general property tax:—

"According to statements of city officials, the new tax ordinance, as far as it affects the general property tax, is beginning to produce the results anticipated.

"As is known, the rate applied to the value of land apart from improvements has favored the majority of house owners, but not those who own vacant lots and buildings of only one story built on lots in the high-price districts.

"Since the application of the new tax has begun, the Municipality has granted a large number of permits for advertising on the street boardings the sale of vacant lots in districts where up to the present the owners did not build and would not sell.

"Moreover, the Municipality has succeeded in acquiring for 800 pesos per square metre a large piece of land needed for the Diagonal Avenue President Roque Saenz Pena at its intersection with Florida street.

"On the other hand, the Municipality has begun to receive numerous petitions for building permits, which justifies the expectation that at the end of the current year new and important buildings will be erected.

"Meanwhile the Mayor is endeavoring to speed up the arrangements for continuing the work on the Diagonal Avenue, President Roque Saenoz Pena, at the earliest possible date."

If you start at the wrong end in doing even a desirable thing in government, you are likely to make the tangle worse, as is often done with a shoe lace.

Recent Deaths

T is a very long obituary record that confronts us for the last few months.

We have already briefly noted the passing of J. W. Bengough in Toronto at the age of 72. Mr. Bengough died in harness. He had just completed a successful lecture tour, when illness overtook him. There are many of us who recall his "chalk talks," and the admirable cartoons which he used to illustrate his simple and convincing expositions of various phrases of our philosophy.

Mr. Bengough was born in Toronto in 1851. At the age of 22 he published a humorous weekly in that city which he named *Grip*, and his cartoons excited much comment, and gave him an international reputation. His work appeared in the London *Daily Express*, *Morning Chronicle*, and *St. James Gazette*. In 1899 he was appointed professor of elocution at Wycliffe College, Toronto.

Three years ago the Single Tax Publishing Company revived the publication of his Primer of Political Economy in Words of One Syllable, and in a few months the whole edition of this useful and remarkable tour de force was disposed of. Personally Mr. Bengough was a lovable man. His correspondence with the Review extended over many years, and we had learned to regard him as a friend. His loss will not soon be replaced.

WILLIAM L. ROSS

THE death of Mr. Ross which occured in Camden on October 23, comes as a great shock. He had but recently retired from his California work and returned home.

Will Ross was born in central Pennsylvania in 1859. His parents were of Dutch Irish extraction, but American born. When the Civil War ended John and Elizabeth Ross moved their family to Kentucky, where the manufacture of charcoal iron was being carried on. Both Will and his father were iron workers, Will entering that business when quite a young man. He left the iron mills when about thirty.

Will and his father were members of trades unions, and when Henry George spoke in Cincinnati sometime in the eighties, a Henry George club was formed of which John Ross was a member. He was a convert to Free Trade and the Single Tax several years before the Anti-Poverty campaign in New York and was an early and devoted reader of the *Standard*.

Later Will Ross came east and in 1892 was a member of the Philadelphia Single Tax club, spending much time in studying and learning to speak in public.

He never lost faith in the ultimate emancipation of the race through the remedy offered by Henry George. To him the Single Tax was a religion and he had discarded about all there was of the conventional kind. That he was the ideal leader for such a campaign as the militant Single Taxers have undertaken in California

