

Taxers: By Henry P. Boynton: Before economic and history classes (150 students) of Case School of Applied Science; Mercator Club—subject, "The Earth and Its Owners;" Kiwanis Club of Lakewood, Ohio—same subject. By Virgil D. Allen: Before Gyro Club, on "How Taxes Make a Town Grow." By E. W. Doty: Before five classes of seniors studying economics, civics and history in Cleveland's East High School. By Charlotte L. Smith: Before Forensic Club, a girl's debating society in East High School; 250 students in High School of Shaker Heights, a suburb of Cleveland; Exchange Club; high school in Bedford, Ohio; classes in Shaw, Detroit, and South High Schools of Cleveland; Brooklyn Grange of Brooklyn Heights Ohio; Boyd Business College; Thursday Night Club, an organization of young women; 100 nurses belonging to the District Association No 4 of the Ohio Association for Graduate Nurses. In some of the meetings, especially so in schools, keen and intelligent interest was maintained by the questions asked. Copies of Henry George's essay, "Single Tax—What It Is and Why We Urge It," were distributed. Several other engagements, it is certain, will be filled too late to report in the December number of THE REVIEW.

"THE Meaning of Free Industry" was the subject of a Single Tax lecture, delivered by John C. Lincoln, of the Lincoln Electric Co., of Cleveland, Ohio, before the Unity Club of that city, December 3. Harry J. Willock, of Pittsburgh, addressed the Cleveland Chamber of Commerce, December 18. The Cleveland Single Tax Club is sending its list of local speakers to all the schools of Cleveland and numerous suburbs.

Oregon

IN a total vote of 116,000 the State Income Tax was carried by the narrow margin of 494. In Multnomah County which includes the city of Portland the vote was 14,572 ayes and 26,437 noes, a majority in opposition of nearly 2 to 1. This is significant as showing the growing unpopularity of the income tax. It was carried in the state, curiously enough, by the votes of the farmers if we are to judge by the large adverse vote in Portland. We say curiously enough, since farmers have not the same opportunity of escaping their share of the income tax as has the business man more familiar with the legal devices of evasion.

The large adverse vote is, however, a cause for congratulation. We imagine that J. R. Hermann is to be credited with a share in the result, which was so near a victory for the opponents of the Income Tax.

C. J. McLemore, of Portland, is on his way East in the interests of the Oregon movement. A warm welcome will be given him on his arrival in New York.

SOME are so innocent as to favor giving a government bureau \$1,000,000 a day to spend, and then be surprised when an investigation seems necessary.

John Z. White's Appointments for November and December

KALAMAZOO, Mich., Exchange Club; Saginaw, Mich., Exchange Club; Grand Rapids, Mich., Association of Commerce; Kiwanis Club; Rotary Club; Lansing, Mich., Rotary Club; Bay City, Mich., Exchange Club; South Bend Ind., Optimist Club; Fort Wayne, Ind., Kiwanis Club and Exchange Club; Cincinnati, O., Gyro Club; Montreal, Can., Reform Club; Calvary Church, Men's Club; Forum; Rutland, Vt., Exchange Club; Albany, N. Y., Exchange Club; Fall River, Mass., One Week; Boston, Mass., Brotherhood of the Kingdom; New Church Club; Lions' Club; 20 Century Club; Worcester, Mass., Rotary Club; Auburn, Mass., Men's Church Club; Danvers, Mass., Rotary Club; Springfield, Ohio.

Toronto

AFTER much jockeying on the part of the local assessment board and the city council the Single Tax measure will be submitted to the voters in January. The *Globe* has insisted that regardless of the merits of the proposition it was the duty of the city council to submit the measure to the people. The temptation to disregard the petition has been very strong, and had the authorities dared they would have openly defied.

That danger is now happily past and the wise course has been adopted of submitting the measure and instituting a campaign of education against the dangers that impend should the voters adopt this modified form of Single Tax. We are therefore fully prepared for a "campaign of frightfulness." Terrible images will be conjured up to drive the voters away. Already we are hearing of disasters that in out-of-the-way and wholly unheard of places have followed the adoption of the Single Tax.

South America

WE learn from the *Revista del Impuesto Unico*, (*Single Tax Review*), of Buenos Aires that that city has abolished all taxes on improvements and will derive most of its revenue from land values.

As the tax will be a light one we must again warn our readers that the result of this new movement will probably be without any social effects. When we reflect that the tax on land values in that city of nearly two million is only about one third of what it is in New York, we may anticipate a movement of land speculation resulting from the exemption of improvements. It is only a question of keeping on, however, and this depends on the spirit of the Single Taxers in the city and the Single Tax party of the Argentines. We shall continue in hope and faith.

We join in congratulation to the Argentine Geogist's on the occasion of the 2nd anniversary of the *Revista del Impuesto Unico*, official order of the Argentine Single Tax

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 consummate 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 justify 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 Saenz 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

IT 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 occurred 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