

## IN MEMORIAM

We extend our sympathies to the bereaved relatives of Isaac Mackenzie, of Inverness, Douglas Macdonald, of Glasgow, and Mark Wilks, of Borden, in Hampshire.

ISAAC MACKENZIE, who died on December 19, was a veteran Highland land reformer known and respected over a wide area around Inverness, especially among the crofters whom he often visited in the course of his business travels. For many years leader and hon. secretary of the Highland League for the Taxation of Land Values, frequent contributor to Inverness papers, helpful organiser of many a campaign, patient and persistent missionary in his visits to many a home, to his memory high honour is due.

The *Glasgow Herald*, of December 27, gave a long obituary notice to DOUGLAS MACDONALD, whose death at the comparatively early age of 55 has been a considerable shock to his friends in both business and political circles. His keen interest and active participation in public affairs, which engaged him in a number of fields, had to be largely abandoned last year on the grounds of health. He had been president of the Henry George Freedom League (incorporating the Scottish League for the Taxation of Land Values) giving many years' service to its cause. In politics a Liberal, he contested the Tradeston division of Glasgow as a Parliamentary candidate on two occasions and in 1943 he took over the leadership of the Scottish Liberal Party by his election as president in succession to the late Lord Meston. His loss and the loss of his influence in these circles will be felt.

In MARK WILKS we lose a co-worker and subscriber to LAND & LIBERTY whose activity was much taken up in promoting the sentiment for Land Value Rating in his part of the country.

## DOUGLAS J. J. OWEN

It is difficult to realise after many years of close comradeship that Douglas Owen is no longer among us. His sudden death on December 27, at the age of 61, has deprived his family and friends of one who was to them an indispensable member of the circle. In 1913 he was led by a friend to read *Progress and Poverty* and in that book he found a cause worthy of his life's devotion. He was essentially a religious man and in Henry George's gospel of economic justice and freedom he saw the practical fulfilment of the injunction to love one's neighbour as oneself. With true missionary zeal he at once endeavoured to influence others, and for more than thirty years he worked ceaselessly with voice and pen as a member of the Manchester Land Values League.

His courage and loyalty to what he regarded as duty was shown, in the first World War when he suffered more than two years' imprisonment for refusing to bear arms—an experience which probably affected his health permanently. To his Quaker and political friends and acquaintances his name became synonymous with the Henry George policy, and his obvious sincerity wore down ridicule and won respect and agreement. A keen sense of humour combined with his natural gifts as speaker and writer made him a welcome visitor and speaker at religious, political and other meetings throughout Lancashire and farther afield.

The Manchester League, without Douglas Owen, is woefully handicapped. I will not dwell on my personal loss beyond saying that throughout the years, in times of difficulty, success or failure, I turned to him and was cheered and encouraged by his dauntless optimism and sound advice. In the wider field, in London and beyond, his wise counsel and gifted pen will be sadly missed. To his wife who shared his enthusiasms, and to his daughter, the heartfelt sympathy of many friends is extended.

ARTHUR H. WELLER.

On behalf of the readers of LAND & LIBERTY who have so often been indebted for the articles over the initials D. J. J. O. and the many who have had the privilege of his personal acquaintance, a special tribute should be paid to the memory of Douglas Owen. The loss which the movement has sustained will be felt far beyond the Manchester area in which his activities were mainly centred. He was for many years a member of the United Committee and there his place will be difficult to fill. His prominent work in the Society of Friends and in the temperance movement and for Land Value Taxation and Free Trade was well stated in the obituaries published in the *Manchester Guardian*. We associate ourselves with the tribute Mr. Weller has paid to this colleague who endeared himself to every one. Our sympathy goes to Mrs. Owen and her daughter in their bereavement which is deeply shared by Mr. Weller himself and all his co-workers in the Manchester Land Values League.

## JOIN OUR INTERNATIONAL

4, Great Smith Street, London, S.W.1.

The International Union for Land Value Taxation and Free Trade (Mr. Ashley Mitchell, hon. treasurer) invites enrolment of readers of LAND & LIBERTY everywhere, the minimum membership fee being 5s. (or \$1) yearly with supplementary donation of any amount for aiding its work. The objects of the Union are thus stated: 'To stimulate in all countries a public opinion favourable to permanent peace and prosperity for all peoples, through the progressive removal of the basic causes of poverty and war, as these causes are demonstrated in the writings of Henry George. Specifically, towards the realisation of these objects, the Union favours the raising of public revenues by taxes and rates upon the value of land apart from improvements in order to secure the economic rent for the community and the abolition of taxes, tariffs, or imposts of every sort that interfere with the free production and exchange of wealth.'

In addition to the membership fee there is the subscription (5s. or \$1 yearly) for LAND & LIBERTY payable by the members who desire to have it.

President of the Union, E. J. Craigie, Adelaide; chairman of the Executive, Austin H. Peake, England; hon. treasurer, Ashley Mitchell; secretary, A. W. Madsen.

## LAND VALUE POLICY

Land Value Taxation is not taxation on land, but on the value of land. Thus it would not fall on all land, but only on valuable land, and on that not in proportion to the use made of it, but in proportion to its value. It would thus be a tax not on the use or improvement of land, but on the ownership of land, taking only what would otherwise go to the owner as owner, and not as user of the land.

In assessments under Land Value Taxation all value created by individual use or improvement would be excluded, and the only value taken into consideration would be the value attaching to the bare land by reason of neighbourhood, public improvements, etc. Thus the farmer would have no more taxes to pay than the speculator who held a similar piece of land idle, and the man who on a city site erected a valuable building would be taxed no more than the man who held a similar site vacant.

Land Value Taxation would call upon men to contribute to the public revenues not in proportion to what they produce or accumulate, but in proportion to the value of the natural opportunities they hold. It would compel them to pay just as much for holding land idle as for putting it to the fullest use.

By taking for public uses that value which attaches to land by reason of the growth and improvement of the community, it would make the holding of land unprofitable to the mere owner, and profitable only to the user. It would thus make it impossible for speculators and monopolists to hold natural opportunities—such as valuable land—unused or only half used, and would throw open to labour the illimitable field of employment which the earth offers to man.

Meetings to promote 'Progress and Poverty' classes were held on December 3 at the Wallasey Liberal Association, and on December 9 at the Leyland Methodist Fellowship, both being addressed by Mr. E. J. McManus on 'The Land Question and The Henry George School of Social Science.' On the same subject, meetings have been arranged for January, viz., 9th, Co-operative Youth Club, 300, Park Road, Liverpool (Mr. E. J. McManus); 16th, Mersey Branch Co-operative Women's Guild, Rock Ferry (Mr. E. J. McManus); and the Bromborough Co-operative Women's Guild (Mr. F. R. Jones).

Arrangements have been made for a Public Meeting on the rating question to be held in Kidderminster on January 29, addressed by Mr. A. W. Madsen, to which all members of the Town Council will be invited. Recent meetings addressed have been: Open air meeting at the Marble Arch under auspices of the London Liberal Party, also the Fulham Liberal Association (Mr. J. H. Palmer presiding) which had extensive reports in the local papers.