

## PERCY McDougall

READERS OF *Land & Liberty* will greatly regret to learn of the death of Dr Percy McDougall which took place after a short illness at his home, Barcombe, Fallowfield, Manchester, on 22nd January. For 36 years he was officially connected with the land values movement in the Manchester area, being appointed Hon. Treasurer when the League was formed in 1906 and retaining that office until he became its President in 1938. His devotion to the cause led him to sacrifice time, money and professional advancement, and it is no exaggeration to say that apart from his duty to his own family, he lived and worked to promote the cause of economic freedom. On two occasions he stood as Independent Liberal candidate for Parliament in Rusholme, his sole object being to arouse interest in the Single Tax and induce people to read *Progress and Poverty*. As a man he was a lovable character; a staunch friend, generously patient, modest, and always considerate for others. He frequently encouraged his colleagues with his belief that "the truth is slowly soaking in."

In a lengthy obituary notice the *Manchester Guardian*, in addition to referring to Dr McDougall's political activities, gave the following particulars of his life which may not be familiar to many of our readers:—

Dr McDougall graduated in science at the London University and in medicine and surgery at Owens College, now the Manchester University. For 40 years he practised medicine in Fallowfield. But in his younger days he was by no means the typical staid family doctor. A lively sense of adventure took him to Klondike during the "gold rush." When he returned it was with little gold but with experience that no doubt satisfied his unconventional temperament. When the war of 1914-18 broke out he was 44 years of age, but the youthful spirit that chafed under routine was still active in him, and, determined to play a part in the field against Germany, he went to Belgium and enlisted in the Belgian Auto-Mitrailleurs.

In October, 1914, he obtained permission to serve as a motor-cycle dispatch rider in the British Army, a tough undertaking for a man of his years, and it is not certain whether he relished the action of authority which eventually transferred him to the medical branch of the service. When the war ended he was in control of a medical unit in Paris.

He was always a Liberal in politics, though on one occasion he sharply replied to an inquirer, "If you want to call me anything you can call me a Radical. I am a Radical."

**MIDLAND LEAGUE:** Chapman Wright, Hon. Secretary, 20 Cannon Street, Birmingham, 2.

The Secretary had satisfactory meetings in connection with the Severne Road Women's Guild on 15th January, and the Stechford Women's Guild on 21st January. The subject of addresses—"How to get Ideal Social Conditions"—was well received and useful questions and discussion ensued.

**THE UNITED COMMITTEE FOR THE TAXATION OF LAND VALUES, LTD.,** 4 Great Smith Street, London, S.W.1. A. W. Madsen, Secretary; F. C. R. Douglas, Assistant Secretary; W. R. Lester, Hon. Treasurer. (Telephone: Abbey 6665. Telegrams: "Eulav, Parl, London.")

In the death of Dr Percy McDougall, the Committee has lost a valued and greatly beloved colleague. It is many years ago since he dedicated himself to the Henry George cause, as to a religion that dominated his whole life both privately and publicly. In his profession as a doctor he never hesitated to persuade his patients that the world would be a better place if the reign of social justice that had been revealed to him as a possibility prevailed. The world sickness he wanted to cure he made his mission as much as, if not more than, the dispensing of medicines and medical advice to the many he cared for in ill-health. His zeal was of the self-sacrificing and passionate order ever exhorting others, devoting all the time he could spare to this education by faithful attendance at every possible meeting and generously giving of his resources. In all this service he has been most fortunate in the steadfast and unreserved support of Mrs McDougall to whom and to whose family we offer very sincere sympathy in their bereavement; and that we extend also to our co-workers of the Manchester League who have lost such a President and comrade.

A new catalogue of the Land and Liberty Library has been published. Prices have not been altered as compared with the previous issue. The books and pamphlets comprise something like 70 different titles. For parcels sent to one address containing 12 or more of any of the pamphlets or six or more of any of the books a discount of 20 per cent of the retail price is allowed. For home orders we pay the postage on such parcels; for overseas orders, postage is added at the rate of 2d. for each shilling's worth of books or pamphlets. We will gladly send supplies of this new catalogue to any readers who can use them to recommend our literature to their friends.

We must again thank readers of *Land & Liberty* for returning back numbers of the journal, which has enabled the office to fulfil trade and library orders in this country and abroad. Issues, however, of November and December, 1941, are very scarce. Can any readers oblige by returning them?

### OUR POLICY

The object of the Taxation of Land Values is to bring about the equitable distribution of wealth by the recovery of communal property—namely, the economic rent of land—for public purposes, and the abolition of all taxation interfering with or penalizing production and exchange.

A tax on Land Values is not a tax 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 what would otherwise go to the owner as owner, and not as user of the land.

In assessments under the Taxation of Land Values 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.

The Taxation of Land Values 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.

**MANCHESTER LEAGUE:** Arthur H. Weller, J.P., Secretary, Pytchley, Bean Leach Road, Offerton, Stockport.

Mrs Sumner addressed the Whalley Women's Co-operative Guild on 13th January, her subject being "The three R's, Reconstruction, Rent and Revenue." There is good evidence of the success of Mrs Sumner's efforts to interest the local W.E.A. teachers and students in the Georgian economics. At the end of the last session the Secretary told her that she was definitely right, although previously he had tried to discourage her persistent propaganda.

A student at a Manchester college, who is also a diligent student of Henry George—Mr Cecil Lees, Junr.—informs the Secretary that one of his teachers recently presented him with an "impressive-looking book" on economics in which the author criticizes land values taxation. It would relieve millionaires, he says, from heavy taxes, and as population is decreasing, the revenue would be a diminishing one. If these are the only sort of arguments the critics can use, comments Mr Lees, our task ought to be an easy one.

In Hull Mr L. G. Buckle continues his good work for the cause by writing letters published in the local Press, and also to the Finance Committee of the Hull Council.

Speaking at the funeral service of Dr Percy McDougall whose death is so great a blow to the League, the Secretary said:—

For nearly forty years I had the privilege of being associated with Dr Percy McDougall in the movement to which he devoted the greater part of his life. I do not remember that he ever discussed religion with me, but his life showed clearly that he was in a special sense a truly religious man. He was inspired by a noble ideal—to rid the world of the crime of poverty. This inspiration he got from a great teacher, as does a Christian, and like the Apostle Andrew, he toiled to bring his fellow-men into the light that shone upon him.

Dr McDougall spent nearly forty years in proclaiming these truths and advocating the Henry George method of restoring the divine bounty to the disinherited sons and daughters of the Creator. And though his brave spirit is now at rest, many of those who were influenced by his example are left to carry on the good work. In our grief at the passing of a dear friend we think of what we have lost. But after the dull ache of bereavement has eased, we can remember thankfully how much we have gained from the friendship and example we enjoyed so long.

**6d. A BIOGRAPHY OF HENRY GEORGE.** By Professor George R. Geiger.