

## CHARLES A. GARDNER

It is with deep regret that we have to report the death of Charles A. Gardner, of Cardiff. He had been seriously ill for many months and time and again when he rallied there had been at least some hope of recovery, but after the long struggle the end came on June 7 at his home, 217 Allensbank Road. He was aged 55. He was one of those who recognised the duties and responsibilities of citizenship in the highest sense. Assiduous in his day-to-day business occupation, he took a keen and vigorous part in public affairs, an ardent reformer, able and persuasive in the enduring campaign for upholding the equal rights of all, and thereby attaining the establishment of the just social state—and of such is the salt of the earth. As a young man in his teens and then member of the League of Young Liberals, he attended the economic classes in Cardiff conducted by the late Edward McHugh and from then his whole devotion was given to the Henry George philosophy. His mind had the scholarly bent and he was not only widely read in the best literature but he had an infinite capacity for laborious research. The Welsh League for the Taxation of Land Values, of which he soon became a member and lately the Hon. Treasurer, was indebted to him for much effective propaganda, an outstanding example of which was the telling leaflet, entitled "Cardiff states the Case," which among local authorities has had as wide a circulation as almost any publication of the movement. Another well-remembered contribution is the paper on "The British Municipal Demand for Land Value Rating," which he presented at the International Conference in London in 1936. Conductor of Economic Classes, writer to the newspapers, speaker at many meetings, his services were such that he will be sadly missed, as well as his lovable companionship. There should also be high tribute to his memory from his co-members of the United Committee for the Taxation of Land Values, and the editorial department of LAND & LIBERTY, for all his faithful and most helpful association. He is survived by his widow and his son, Norman, to whom and to their relatives we extend our sincere sympathy in their bereavement.

A. W. MADSEN.

In Charles Gardner's passing it is not too much to say that the Welsh League has lost one of its most able and, at all times, the most steadfast supporter of the Henry George cause in Cardiff and South Wales. As his closest associate, and he so often assisting with the secretarial and organising duties, I shall miss him more than any. He had been in poor health for several years, but appeared during the latter portion of last year to make a good recovery and had practically renewed his full business responsibilities in connection with the firm of W. J. Gardner (Cardiff), Ltd., the entire management of which devolved upon him and his brothers after the death of the father some years ago. In November last he collapsed whilst at work in his office and there followed the long period of severe trial in illness, in the devoted attention of his wife, constantly sustained in hope by his fortitude and determination. As a young man, with his distinctive literary gifts, he was engaged in journalism. He served in the 1914-18 war and on his return joined his father's firm. Often he spoke of his indebtedness to the late Edward McHugh for bringing him to the Henry George view at the economic classes previous to 1914, and his gratitude was evinced with a service to the cause which is beyond praise. Not least amongst his cares was his interest in promoting that economic teaching through his own classes and the helpful part he took in the courses of study conducted by the late Professor W. J. Roberts and by Mr. W. Birmingham, both of the South Wales University College. One of the best tributes to his memory would be the successful extension of this work, under the auspices of the Henry George School, in the South Wales area, a young and capable teacher of Political Economy emerging who would have something of Charles Gardner's vision and enthusiasm.

At the funeral ceremony on June 10, Mr. Edgar Buck and I attended as representatives of the Welsh League and of all friends in the Henry George movement. Treasuring his memory, to the bereaved widow and son and their relations, we convey our sincere condolences.

EUSTACE A. DAVIES.

## CANADA

The HON. ARTHUR W. ROEBUCK, speaking on Bill 86 to Amend the Continuation of Transitional Measures Act, Official Report, March 24, said: "It seems to me to be worth while to point out that at this time rent control is not the way to handle the problem of a shortage of houses. In our communities houses are taxed more heavily than anything else. We hear a good deal of criticism of the sales tax. It is 8 per cent. and, goodness knows, that is enough. There is fair ground for criticism, because the tax does a great deal of damage; but once the 8 per cent. is paid the taxpayer does not have to pay any additional sales tax, and from then on our governments do not interfere with his ownership of the goods on which he has paid the tax. But if a house is built, as long as the house stands, it is taxed every year an average of 4 per cent. of its value. That is the most drastic form of taxation that we have in our communities, and it has discouraged house-building and has increased the cost of housing for our people.

"Obviously, our approach to this problem of housing should be through the removal, by our federal, provincial and municipal governments, of the taxes upon houses and house-building materials. These materials should be free of tariffs and excise and all such taxes, and houses should be relieved of the annual levy that is now made on them by municipalities.

"On the other hand, we should increase taxes upon land values and make it more and more difficult for anyone to keep the cold, wet blanket of speculatively-held land around our communities. I say that because the greatest difficulty encountered by would-be house-builders to-day, in this great country of almost unlimited area, is that of obtaining ground upon which to build. If we did two things—if we made it easier to supply houses and more difficult to withhold the land needed for them, we would cure the housing problem by natural means and not have to resort to drastic measures, such as putting a government official in control of rentals.

"I received through the mails yesterday a paper from New South Wales, and I noticed these two sentences which are probably worth reading:—

"Taxes in New York are on what we know as improved value as distinguished from the New South Wales plan on unimproved value. All polls in this State as to the incidence of local taxes have condemned improved value taxes and have been in favour of unimproved value taxes."

"In New South Wales no municipal tax is levied upon houses, all the taxes fall upon the value of the land. That is the system we should have in this country, and I submit it would do far more for the people than can be done by rentals control, for it would by natural means encourage people to supply the houses needed, and at the same time it would discourage the holding of building sites for high prices.

HON. MR. HAIG: "May I ask one question of my honourable friend? Was that not advocated some years ago in New York by people who believe in Henry George's theory?"

HON. MR. ROEBUCK: "Of course, that is the theory of Henry George, one of the greatest of economic philosophers; and it has been advocated in New York. But the mere exemption of improvements from taxation is not the whole philosophy of Henry George. Of course, it follows the reasoning to be found in George's great book, *Progress and Poverty*, written many years ago. Some people have been impatient that his theories were not adopted immediately; but it sometimes takes a long while to get a bright idea into a dull head."

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