From a New Jersey Realtor

THE following letter has been addressed to the realtors of New Jersey:

Existing New Jersey land and tax laws encourage the holding of land by absentees and estates for an indefinitely long time. This is against the business interests of realtors, who, like all business men, are in business to make all the transactions in their particular line that can be made. In no other business do the laws of a state encourage the holder to hold on so long to an object, or commodity, of purchase and sale.

Prices of manufactured and agricultural commodities are subject to fluctuation, and the law offers no inducement to hold for increased prices. There is a widespread belief that the way to make money is to buy land and hold it until the price advances. Land is often willed in such way that it cannot be sold for a long time, and often the heirs voluntarily continue to hold for a hoped-for increase in value. The realtor rarely has a commission to sell for such holders, and in fact, often has a buyer at a good price, and the holder refuses to sell. Then the brokers' efforts go for naught.

The state legislature encourages this condition in failing to recognize that the site-value of land is automatically created by mere increase in population and social services; that it is a publicly-created value and not a privately-created value to be privately appropriated. Instead of levying sufficient taxes on this publicly-created site-value to pay the expenses of government, the legislature impose taxes on privately-created property, such as buildings, machinery, commodities, earnings, etc., to balance the budget.

The lower the tax is on site-value of land the easier it is to hold sites indefinitely for an increased sale price, or rent. Such practice restricts industry and housing in cities, and agriculture in the country, and thereby retards the rightful development of any community.

Some may think the realty business is helped by land speculation, but on second sober thought they will realize that the material success and prosperity of realtors depends largely upon the prosperity of the community in which they operate. Any place where development of industry is retarded by law is a poor place for realtors.

A tax on dogs is levied, not especially for revenue, but to suppress dogs. A high license fee on saloons was levied years ago largely to restrict saloons. Just so will a tax on industry drive industry away and keep others from coming in. That is now the condition throughout New Jersey, and as cost of government, and the tax on all forms of labor products is increasing year by year, the ceonomic burden becomes more unbearable.

As has been rightfully said, the earth is the mother, and labor the father of all wealth, and any restriction put on the application of labor to land (and New Jersey tax laws do this) increases the army of unemployed.

Try as we may to find a source of revenue to replace the tax on labor products that will not again rest on labor products, we shall find none except the publicly-created site-value of land.

There is a rapidly increasing sentiment and demand for more public revenue from site-value, and less from industry, farms and homes. A bill will be introduced in the coming session of the New Jersey Legislature to enact this, and it is especially to the interest of all realtors to help advance it.

> —HOWARD HARDIMAN, President, Perth Amboy Real Estate Board.

A New Year's Message to Mayor Walker

SUBWAYS AND SLUMS

HON. JAMES J. WALKER. Sir,—The solution of the problem of the subways and the slums still confronts your administration and no amount of denunciation, protestation or palliatives will remedy the condition. Surely you know the solution for the disgraceful conditions that now exists in our city—where the majority of the people are crowded in the subways closer than the law allows cattle to be herded in cattle trains and are forced to live in slum tenements in which sunlight never enters many of the rooms. The people have been patient, and long suffering, Mr. Mayor. The time has come for a solution of this problem. The only solution is to abolish the present evil system of taxation and collect the entire rent of land (produced by population) for all public needs and by so doing solve the subway and slum problem.

The schools, fire houses, police stations, boardwalks, bridges and subways for which the people are now taxed increase the rent of land sufficiently to pay for said improvements. In fact the increase in the rent of land due to the building of subways if annually collected by the city would be enough to pay for, maintain, and operate the subways without the payment of fares. Unfortunately the city collects only 25 per cent. of the yearly rent of the land for public needs leaving 75 per cent. (\$500,000,000) uncollected in the pockets of Land-Lords thereby forcing the city to levy a tax of hundreds of millions of dollars on the people. As the tenants in the city constitute 90 per cent. of the taxpayers you can imagine the crushing burden of unnecessary taxation they now bear.

As for the slums, they are due to withholding from use and keeping inadequately used approximately 70 per cent. of the land in the five BOROUGHS and the collection of the entire rent of land for public needs and the abolition of all taxation would also solve the slum problem, for then there would be no penalty for putting land to use, nor profit in keeping land out of use as there is at present.

Why not stop the futile advocacy of the proposed palliatives which are now wasting the time and money of the people and solve the subway and slum problem by abolishing the tremendous and unnecessary burden of taxation amounting to hundreds of millions of dollars now levied on the people, and collecting the entire rent of land for all public needs?

THE COMMONWEALTH LAND PARTY,
3 East 14th Street, New York City.

Death of a Distinguished Uruguayian Single Taxer

WE learn with profound regret of the death of Manuel Herrera y Reissig, to whose memory the adherents of land reform in Uruguay have just paid homage, and whose passing the adherents of land reform throughout the world will deplore.

He died at Bressanone, (Italy) July 17, 1927. He had taken part in the International Conference on Land Values Taxation at Copenhagen in 1926, and was one of the first to join the International Union, as a representative of Uruguay.

He was consul general of Uruguay at Genoa.

Born at Montevideo in 1864, of a family prominent in Uruguay and Argentine for a century, he consecrated his talents to the study and discussion of economic science in the reviews of those countries and elsewhere, notably the land reform ideas of Rividavia. The cause of Henry George has lost a devoted disciple.

Fairhope's Thirty-third Anniversary

FAIRHOPE, the flourishing Single Tax colony on the shores of Mobile Bay, Alabama, celebrated its 33rd anniversary on January 1. There was a fine programme accompanied by a dinner at which A. C. Campbell, of Ottawa, Canada, and John Emery McLean spoke. Mr Campbell told of the progress in Canada. Mr. E. B. Gaston gave, as is the custom at these anniversaries, a history of the colony for 1927, and interesting communications were read from Hon. George H. Duncan, James, H. Webb, A. E. Schalkenbach and others.

Mr. Schalkenbach, who is spending the Winter at Fair-hope but was called away by the death of his brother, wrote:

"No other mission could have taken me away at this time from adding my best efforts in appreciation of the noble purpose of those responsible for the demonstration that Fairhope presents today.

"In spite of my sorrows I rejoice with you all on this 33rd anniversary."

There was a musical programme which concluded the exercises.

Death of R. F. Devine

A NOTHER of our veteran Single Taxers to pass away is Robert Devine, of Erie, Pa., who died at the age of 67 after an operation for apendicitus on January 2.

He was one of Eric's prominent citizens and a successful business man, being president of the Eric Forge Co. He was born in Lake River, Schuylkill County, in 1860. His parents came to America when Robert was a child. His father served in the Union Army during the Civil War. In 1911 he was democratic candidate for mayor of Eric but was defeated by a small plurality

Mr. Devine was a convinced Single Taxer, helpful to all Single Tax activities. A subscriber to this paper almost from the beginning he was always ready with an assisting hand.

Rev. Herbert Bigelow officiated at the funeral services.

A New Industry

THE Sydney Standard tells us that Dr. Ehrenreich, an eminent scientist, is the promoter of a new industry. He shows the world that there are fortunes in sharks. Not the jewelry they incidentally swallow. It seems that the shark is a useful creature—capable of producing 21 useful articles.

Anyone who has seen the numerous sharks tumbling about in the shore breakers, as at Porto Rico, for instance, will wish that they could be utilized.

So a vessel called the "Istar" has been fitted out as a floating tannery. It will be the parent ship while motor boats will operate the nets to catch the sharks. Carnarvon, Western Australia, is to be the headquarters of this new industry. It has one very decided advantage. The ocean is free so that anyone can get busy catching sharks. No rent is required by a landlord before you can set up in business.

As the concern gets going and Carnarvon becomes prosperous, the land sharks will get busy. It is to be hoped that the eminent scientist will find a little spare time to devote to dealing with land sharks. It would be interesting to know whether he could get 21 useful articles out of them as well as out of the scavengers of the deep.

-BOLTON HALL.

\$100.000 To The Movement In Australia

THE announcement is made by Dr. Paul Dane, of Melbourne, that Mr. Cully has given £20,000 for Henry George propaganda in Australia. Dr. Dane speaks of it as "a great and wonderful stroke of fortune."

Following the example of Robert Schalkenbach a committee of 21 has been appointed to administer this fund.