

munity come along 10 or 20 years later and condemn a block or more in order to make public playgrounds. It is our thought, therefore, that whenever these private groups desire to relinquish these lands as golf courses and move outwardly as occasion and habit indicates, the community ought to step in and take possession under some equitable arrangement.

One plan which suggests itself to us is that the golf club might be released of all real estate taxes on the basis that it will sell to the community at its original purchase price or at an approved value at the time the plan becomes effective, whenever they desire to close up the golf links and move elsewhere. In the meantime, the community would obtain the equivalent taxes thus omitted through the increased value of the surrounding land, which always follows the location of a golf course.

On the basis that taxes would average 1% of the actual value, this capitalization again in 33 years would pay for the original cost of the land, which is the basis of amortization of land loans under the Federal Land Bank system.

The community is not taxed for schools, roads or many public facilities, which would otherwise occupy the area of the golf course area so that it really is not furnishing as much service to the golf course area as it does to the surrounding area, thus again not losing a great deal by the non-remittance of taxes.

Greenkeepers Show Space Going Fast

CLEVELAND, O.—Chairman Fred Burkhardt of the show committee of the National Association of Greenkeepers, which is to hold its annual convention and exhibition at Hotel Statler, Buffalo, Feb. 13-16, states that the week following mailing of contracts to prospective exhibitors saw more than 50% of the available space bought.

Allotments made up to October 23 were: Spaces: No. 1, Toro Mfg. Co.; No. 2, Ideal

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Power Lawn Mower Co.; No. 3, Worthington Mower Co.; No. 4, Golf Course Supply Co.; No. 5, Pennsylvania Lawn Mower Works; No. 6, Jacobsen Mfg. Co.; No. 10, Buckner Mfg. Co.; No. 11, J. Oliver Johnson, Inc.; No. 14, John Bean Mfg. Co.; No. 15, L. R. Nelson; No. 19, Milwaukee Sewerage Commission; No. 21, Hardie Mfg. Co.; No. 22, Roseman Tractor Mower Co.; No. 23, L. J. Reade Mfg. Co.; No. 24, Fate-Root-Heath Co.

In addition to Chairman Burkhardt the show committee consists of Louis M. Evans, John MacGregor, John Morley, Emil Loeffler, David L. Rees and Al Schardt.

Officials of the organization are satisfied that all space will be sold quickly. Arrangements are being perfected for a program that will arouse a lively buying interest and give the exhibitors a splendid run for their money.

The program committee is at work on a line-up that will present as speakers prominent authorities in greenkeeping and covering a wide range of the important and practical subjects of value in the maintenance and construction of golf-courses.

YEAR'S ADVANCE SURVEYED

(Continued from Page 8)

and draw big crowds if the menus and arrangements are enticing.

Back of the house the managers have shown development during the past year along lines that are strictly country-club rather than groping adaptations of hotel and restaurant practice.

The manager's responsibility is being broadened for, if he stands in the way he should with a first class club, he is being entrusted with details of the house business development campaign. This is but the beginning, for if he makes good in this respect he finds himself a candidate for the general management of the club, a title and a duty that has been getting a great play during the past couple of years. On paper the general management looks fine and one of the outstanding needs of the manager's group is the development of men to fill this sort of a job. One of the troubles of the plan in actual practice is that the element of diplomacy is neglected in the relations with the outside execu-

