

Real Estate Record and Builders Guide

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EDITORIAL

Beginning of Better Days

Revival of building industry is concededly dependent on a plentiful supply of mortgage money and on activity in general business which will cause demand for space in old buildings at high rentals or new buildings on terms that will justify their erection under existing conditions in the labor and material markets. The situation has not been entirely clarified in the two months since the armistice was signed and there have been some unexpected developments in world politics which have tended to delay the readjustment of conditions so that sound business judgment would justify commitments in the building line.

But it is undeniable that there are signs of improvement in both the money market and in business generally, and that in less time than it took to adjust itself to war conditions the country is getting into shape for resumption of normal activities on a basis that will be profitable.

Announcement is made that in the basic steel commodity inquiry for plates and other products is active at prices that will facilitate operations of both producers and consumers, and that during December the peace-time buying was much larger than had been anticipated or generally supposed. Wages in the steel industry are in the process of adjustment, at a slightly lower scale, due to the shutting down of some plants or a smaller percentage of operation, with consequent surplus of labor instead of a shortage. These conditions make for stability, but at lessening cost of this important article in building construction.

With respect to money the general situation is reflected on the Stock Exchange, where call loans are effected at $4\frac{1}{2}$ per cent. instead of 6 per cent., the ruling figure during the period of restriction of loans under pressure of governmental influence, showing growing ease in the general money market. One of the large mortgage loaning institutions has publicly announced that while money is still limited the amount available for mortgages has been increasing during the last few weeks. These are indications of what may be expected in the near future.

Merchants are depending in great measure on the development of foreign markets for many lines of goods to offset some of the deterrent factors in the local situation. That the country is going about the work of obtaining foreign trade in large amounts is evident. There is in process of formation an organization in which all the principal banking houses are interested for financing foreign trade through dealings in acceptances. This business has already reached \$800,000,000 and with the new company to foster it this important and necessary adjunct of international trade should soon reach figures comparable with the amounts transacted by English and French banks.

Of equal interest is the formation of companies, or associations of manufacturers, for export trade under

the provisions of the Webb-Pomerene law which permits unification for foreign trade, with immense capital provisions to ensure continuous operations in the foreign field under the expensive conditions existing there which is essential to the establishment of business on a basis that will be eventually profitable.

The copper and brass producers, the steel manufacturers, the textile associations, and the chemical and rubber interests have already perfected organizations for export trade with capital in some instances running up to \$100,000,000. Marine insurance has been provided for and the scouts of trade, headed by such representative business men as Charles M. Schwab, Bernard M. Baruch and Edward N. Hurley, are now abroad drumming up business.

They will get it. And New York financial institutions will largely finance it. New York real estate cannot fail to be favorably affected by the immense amount of business which will be done through this port.

A Good percentage of every dollar engaged in foreign trade that goes through The Narrows will remain in this city for reinvestment, and that means more business, more buildings, high rents and high prices for property in the area available for the needs of the people doing business and living in the world's most prosperous city.

Where Are the New Revenues Coming From?

All good citizens are interested in the so-called moral issues which have been coming to the front during the past decade and which have played such a prominent part in the politics of many states. Naturally, opinion has been divided as to the merits of some of these issues, the difference of opinion quite often being due to a broader conception of effect on the part of some citizens than on the part of others. The latest case in point is the Federal Prohibition amendment, which this week has been adopted by enough additional states to make it soon a part of the Federal Constitution.

Advocates of personal liberty naturally are indignant over the action of the individual states which have declared in favor of a bone-dry nation. Whether this action is, as they assert, an assault upon personal liberty is bound to depend upon the point of view of the individual. Although the Prohibition amendment has been adopted by many small states but still awaits the action of New York and some other of the great states of the Union, doubt has been created whether the Legislatures voting for the amendment have truly represented the majority of people in the entire nation on the subject. It is certain that the California Legislature did not act in accordance with the wishes of the majority of the citizens of that state as recently expressed at the polls.

In view of the adoption of this amendment by the required two-thirds of all the states, however, it is timely to discuss another phase of the matter. Property owners, the men and women who pay the taxes

of the country, have more than a moral or theoretical interest in the week's developments. They are confronted by the practical problem of going down into their pockets to produce the millions on millions of dollars of revenues which up to now the Federal, state and municipal governments have derived from taxes on the liquor, wine and beer industry. In the State of New York alone the officials at Albany are confronted with the problem of raising by some other method about eleven million dollars a year to offset the losses in revenue which the state will sustain through Prohibition. The taxpayers of the City of New York will be called upon to raise in some other way additional millions of dollars to offset this loss. The problem of devising new revenues to recoup the National Government for the losses it must meet through internal revenue taxes will be one of the most difficult before Congress.

How these new sources of revenue are to be found it is difficult to predict. The leaders in the movement for national Prohibition have been resourceful and persistent and their efforts have been crowned with sudden success. To them falls a large share of the responsibility for devising new sources of revenue to take the place of the revenues lost through their successful campaign. But will they either feel this responsibility or devise the new plans?

Bomb-proof Men

Anybody who thinks that this nation will not be able to handle successfully the problems of reconstruction will do well to take into consideration a vital fact of which there is abundant evidence on all sides. There is no doubt that American manhood, that part of it that has been most active in winning the war, has been injected with the microbe of Pep. The lackadaisical youth who was content with a job that would merely feed and clothe him and give him movie money now wants a chance to show what he can do with the brains and body that nature gave him but which his life in the army has taught him for the first time to use to advantage.

It is not surprising to read advertisements of dollar-a-year men who are returning to private business for opportunity to make use of the knowledge they have acquired and the ability to accomplish things which they have gained in the big work of putting this country into leadership in the world war. They had experience and executive ability or they would not have been chosen to solve the nation's problems. They are now efficiency post-graduates. But with most boys it is different. They never had and never expected to have a hand in the big things of life. If they gave it any thought at all they looked forward to being followers, not leaders, in the busy world. At best they were admirers of the foremost men, not emulators of them.

But the Plattsburg training served to jog them from a sluggish acquiescence in a happy-go-lucky existence to confidence in their ability to lead. Participation in the great adventure at the risk of life or disfigurement, the knowledge gained that organization, thorough preparation, attention to minute detail, the forehanded collection of overwhelming stores of munitions and

weapons of war, the value of unity of action, the importance of individual initiative, the irresistible power of courageous attack, all these and other things they learned to know and feel and it has made new men of the boys of yesterday.

At the United States Employment Service Bureau and through the advertising columns of the newspapers they are asking for jobs where they can make use of their newly-acquired talents. The business men who have had so much to complain of, in the past, in the helplessness and inattention of their employes will find these boys alive to their opportunities, energetic and faithful in the prosecution of their work, full of ideas and the courage to carry them out alone and unaided.

In the army the soldier who makes good wins promotion. If his courage carries him through the well-nigh impossible task and he succeeds where many have failed he is decorated.

Business generals should enlist these young, ambitious, courageous, impetuous, go-ahead buddies. They'll make their mark. Then promote and decorate them.

An Interesting Reminder

The recent death of Theodore Roosevelt has reminded a long-time reader of the Record and Guide that this publication might qualify as the "original Roosevelt prophet." This reader calls attention to an editorial paragraph which appeared in the Record and Guide on April 26, 1884, as follows:

"Theodore Roosevelt heads the New York delegation to the Chicago Convention. How would he do to head the ticket nominated at Chicago? His record is a splendid one for a dark horse. The Democrats of this State piled up a tremendous majority for an ex-Mayor of Buffalo for Governor whose name had scarcely been mentioned before the convention met. Theodore Roosevelt might be equally available as a Presidential candidate, although he has never been more than a State Assemblyman."

Thirty-four years have passed since the foregoing paragraph appeared in the Record and Guide, and it is interesting to recall it in view of the subsequent career of the remarkable American to whom this reference was made in these columns so long ago.

Editor of Record and Guide:

In my opinion, and I have over 30 years' practical experience in the management of estates composed of real and personal property in the City of New York, the state comptroller says nothing new, simply the talk of politicians, to place a tax on mortgages annually, or for three or five years to run, at the present rate of the recording tax or more; most informed persons know that any tax on mortgages is paid by the mortgagor and therefore an additional burden on the owner and indirectly on the tenants, no matter what laws can be made to the contrary, and enforced; to place a tax on personal property and an investment in excess of the present rate is also not good business judgment.

In my mind the only just tax is a tax on income over a certain amount, to be paid by everybody and on every kind of income, including the politician's salary.

J. F. S.

New York, January 16.

REAL ESTATE SECTION

Hearing at Albany on Realty Board's Tax Bills on Feb. 5

Opening of the Campaign for Relief of Real Estate at This Early Date Makes Action by Legislature Probable

(Special to the Record and Guide.)

Albany, Jan. 17.

Admitting that real estate is burdened to the limit, Speaker Thaddeus C. Sweet, of the Assembly, and Senator J. Henry Walters, majority leader in the upper branch of the legislature, admitted this week that they were seriously considering the proposal to enact an individual income tax law.

This admission came after a preliminary conference of tax experts invited by the New York State Conference of Mayors to give their views on the problems of taxation now confronting the state and municipalities. Of the seventeen conferees, sixteen were of the opinion that an income tax was the only plan so far suggested which would enable the State to meet the losses suffered by the falling off in excise and other revenues. State Tax Commissioner John J. Merrill was the only expert present who did not agree with this suggestion.

The tentative proposal calls for a tax on individual incomes of \$3,000 and over, the revenue derived to be divided between the state and municipalities. It is also provided to equip the State Tax Department with the means of checking up returns.

One of the most serious difficulties in the way of the experts who are considering the income tax scheme is the framing of the law so that it will reach wealthy men who claim residence outside the state. The New York City Real Estate Board has already caused to be introduced a measure which seems to meet this difficulty and it is probable that this bill will be given consideration.

Supporters of the realty and personalty tax bills favored by the New York City Real Estate Board have arranged with the chairmen of the Taxation and Cities committees of both the Senate and Assembly to hold a hearing upon these measures on February 5, at which this legislation will be discussed. These bills will be among the first important ones so to be considered. At the last session of the Legislature a hearing was not given until a few days before adjournment, too late to accomplish much in the way of smoothing out the opposition of a certain few influential legislators in the Assembly.

After such a hearing it will be possible for the advocates of these bills to get together with Comptroller Craig and other city and state officials who have ideas involving a listing system as a functional part of the proposed personalty tax measure and effect the compromise which is usually necessary to the passage of legislation embodying new schemes. It is agreed by practically every student of taxation who ever appeared before a legislative committee that some means of taxing personal property should be devised and generally the only disagreement that existed affected the means of imposing such a levy. As ex-Senator Elon R. Brown, who showed a lively interest in the Real Estate Board's bills last year, declared at the hearing given by the New York City Affairs Committee: "We are all agreed that personalty should be taxed, but somehow dislike each other's views as to how the thing should be done."

Assemblyman Seesselberg, who introduced this year the bill limiting the realty rate in New York City to 2 per cent. and imposing a rate of one quarter of 1 per cent. on personalty, as well as the measure taxing personalty where

located, is confident about the outcome of the present campaign for the relief of burdened real estate in New York City. In discussing this legislation, he declared that the fact that the tax limitation bill passed the Senate and died in the Rules Committee of the Assembly last year should accelerate the efforts of the advocates of the bills this year in order to stave off a similar fate toward the adjournment of the Legislature. His view is that a hearing should be held promptly and then an earnest effort made to push both measures through the Senate and Assembly, long before the Rules Committee is created.

Since the organization of the Legislature the New York State Conference of Mayors has been conducting a vigorous propaganda in the interest of the enactment of the forthcoming municipal ownership bill. This measure, which generally will be patterned after the so-called Hylan bill of last year, will be ready for introduction within the next ten days, according to William P. Capes, secretary of the Mayors' Conference. Although the opposition to this bill in the Legislature was very strong last year, it barely escaped passage in the Senate. The advocates of the measure, including Mayor Cornelius F. Burns, of Troy, one of the most active members of the Conference, are very confident of the passage of the bill at this session. They go so far as to declare that it will receive thirty votes in the Senate, counting, of course, upon the solid Democratic vote and eight or ten Republicans in the Senate.

The underlying reason for this strong confidence on the part of the supporters of the bill is the general dissatisfaction of up-state cities with the service the transportation corporations have been able to give under the five-cent fare. Rochester, Albany, Troy, Buffalo, Auburn, Rome, Syracuse and other up-state municipalities have come to the Public Service Commission first with complaints against the service furnished and then in opposition to the additional cent increase in fare which the corporations declare is required to cover the expense of adequate service. In some of the cities the fare is fixed at five cents by statute or agreement, and these conditions have hindered the Public Service Commission from passing upon the applications. The result is that neither the public nor the corporations are afforded any relief, in consequence of which the city officials have turned to municipal ownership as a cure-all for these traffic inconveniences.

The first Municipal Ownership bill made its appearance in the Senate this week, introduced by Senator George F. Thompson, of Niagara. This measure, which is radical in the extreme, authorizes municipalities to acquire and operate not only transportation, gas and electric lighting corporations, but grain elevators, milk factories, coal yards, refrigerating plants and to own and operate agricultural machinery. This measure represents the extreme in municipal ownership. That it will not pass is generally conceded.

Several bills in which real estate in New York City will be interested were introduced in the Legislature this week. They include:

By Assemblyman Hamill, providing that property acquired by New York City for the erection of a court house shall be

(Continued on page 72)

42d Street Association Demands Many Improvements

Concerted Movement to Increase Importance of Thoroughfare as a Business Centre—
Traction Problem To Be Taken Up

FORTY-SECOND STREET, for many years the center of the White Way, is going to turn its attention to the serious side of life. At a meeting of prominent property owners and business men held yesterday at the headquarters of the Forty-second Street Association it was decided to enter upon an active campaign for the improvement of conditions affecting this thoroughfare and the nearby districts.

Mr. Walter J. Salmon, the president of the Association, presided at the meeting and after a general discussion of the conditions prevailing at present he said:

"Now is the time for all owners of property and the business men on and in the vicinity of Forty-second street to get together and demand relief from some of the intolerable conditions we are confronted with. While the officials of the city and the transit companies wrangle over personalities the public, as usual, is made to suffer. For years we have remained silent while the residents of Brooklyn, Staten Island, Harlem and the Bronx have dictated what in their judgment was best for Forty-second street. Most of us who are directly interested financially and otherwise in the street have had nothing to say. In the meantime the subway conditions have become intolerable, congestion has increased until it seems that the proverbial sardine box is a roomy palace compared to the stations and cars of our own little transit tube.

"In getting together as we have now done and decided to take the initiative I suggest that our Association concentrate upon obtaining such improvements for our district as the following:

"Adequate subway service to and from the two present subway systems; to improve street traffic conditions, notably at Fifth avenue, Pershing and Times Squares; enlist proper recognition and support on the part of our public officials; encourage hotel and amusement enterprise development; increase sales at retail stores by adding to the prestige of the street as a shopping center; improve building conditions so that new building enterprises may be encouraged; obtain tenants; and to provide a system of transfers to and from the Forty-second crosstown lines that will be equitable to the transit companies and to the public. In fact, we should devote our energies and abilities to a concerted movement to intensify this thoroughfare as the hub of the Greater City. These projects are all of the reasonable and possible kind.

"Projects of more or less magnitude depend for their accomplishment upon the organized and energized efforts of our citizens. The individual alone can accomplish little. Only through financial and numerical strength can effective and constructive progress be made. A body of one thousand civic workers united into an association have almost no limit to what they can do for the betterment of the business and civic interests of this community, and considering the delays and blunders recently made by officials and others in the laying out of the subway and other so-called improvements in our midst, it is time for us to unite and step in and have a voice in the matters that directly affect us."

Mr. Salmon is a large real estate owner and has been president of the Forty-second Street Association, since its organization in 1913. He will personally direct the campaign.

Mr. Edward W. Forrest, formerly secretary of the Federated Civic Associations of New York, has been appointed secretary of the Forty-second Street Association. He has for several years been an officer of the Harlem Board of Commerce and at the head of many of its activities and is well known throughout the city and State through his activities in civic affairs.

Among the projects advocated by the Association are the following: Increase sales of retail stores by adding to the

prestige of the street as a shopping center; improve pedestrian and vehicular traffic conditions; obtain adequate subway service to and from the two subway systems; accelerate new building operations, obtain tenants; obtain an improved lighting system commensurate with the importance of this thoroughfare; eliminate "schlag" stores from 42nd street and improve mercantile conditions; induce all river and Sound steamers to land at 42d street piers; obtain improved and enlarged public docks at 42d street and East and North rivers; endorse erection of bridge across the Hudson River at about 42d street; secure transfers to and from all 42d street crosstown lines on a basis equitable to the public and the companies; obtain extension of motor bus route through Broadway to intersect "Times Square"; obtain escalator at Sixth avenue and 42d street.

Secure new paving on street where needed; reduce noise of street surface cars; encourage hotel and amusement enterprises and development of same; bring about by legislation or otherwise, uniform inspection of buildings by the various departments of the city and State; protect property owners against unjust claims and violations; reduce fire risks and insurance rates; maintain highest standard of police protection.

Obtain equitable assessments of property on and abutting this thoroughfare; oppose curtailment of pneumatic postal tube service; co-operate with all city departments in up-building 42d street; provide countrywide publicity for 42d street through the press; enlist proper recognition by city, State and Federal officials; complete project to continue Hudson Tubes from 33d street to Grand Central Station.

Hearing at Albany on Tax Bills

(Continued from page 71)

abandoned as a site for such a structure and empowering the Sinking Fund Commissioners, with the approval of the Board of Estimate, to improve and build other structures upon such site.

By Assemblyman Lyons, amending the Real Property Law, Section 232, by providing that an agreement for occupation of real estate in New York City which shall not particularly specify the duration of occupation shall be deemed to continue until May 1 next after possession commences.

By Assemblyman Goldberg, making it a misdemeanor in a city of the first class to refuse to rent an apartment to any person or family solely upon the ground that such a person or family has a child or children under fourteen years.

By Assemblyman Solomon, authorizing the Governor to appoint a commission composed of two Senators and three Assemblymen to investigate rent conditions and the relationship of landlord and tenant in Greater New York. This commission is empowered under the bill to recommend and frame remedial legislation for any abuses that are found to exist.

At a meeting of the Joint Sub-Committee on Legislation and Taxation and Real Estate Laws of the Real Estate Board of New York, held on Wednesday, January 15, it was announced that a hearing on the bill fixing a tax of 2 per cent. on realty and one-quarter of 1 per cent. on personalty would be held at Albany on Wednesday, February 5. As large a delegation as possible will be asked to attend this hearing so that the legislators may know the vast importance of having this bill become law. Arrangements are now being made to get in touch with every taxpayers' organization in the city, urging the importance of having their members attend this hearing and also to get in touch with their local Senator and Assemblyman and urge them to support the bill.

Questionnaire on Tax Problems Brings Out Many Views

Defects of Present Law Pointed Out and Suggestions Made as to How Other Revenue May Be Obtained

THE great interest which real estate owners, brokers, loaning institutions and others are taking in the tax question is reflected in the number and character of the replies which have been received by the Mayor's Committee on Taxation to its recent questionnaire.

The questions sent out were as follows:

1—In your opinion is the present system of taxation wrong?

2—What, in your opinion, are the fundamental defects?

3—How, in your opinion, can these defects be remedied?

4—Are you in favor of a tax on personal property?

5—Are you in favor of a State Income Tax and a Business Tax?

The following replies were among those received:

WALTER STABLER, Comptroller, Metropolitan Life Insurance Company:

1—I think there are many faults in our present system of taxation so far as New York City is concerned. I think the principal fault is that the city bears an entire disproportionate share of the State taxes. To my certain knowledge assessed values in other parts of the State are very much less than the assessed values in proportion to the values in New York City. I am of the opinion that careful investigation would develop facts that in many rural sections of the State assessed values do not exceed 25 per cent. of the actual values of the property. This means a serious loss to the City of New York whenever there are State taxes chargeable in the city budget, and I think there should be earnest effort made to correct this situation. The greatest fault in our present system is that real estate is called on to bear practically the entire burden and if the burdens are constantly increasing, there must be some other method found to lighten the burden for real estate. I think this needs the most earnest and careful investigation and consideration.

2—This question is answered in the above statement.

3—I do not pretend to be able to settle this question, but believe my answers to the 4th and 5th will have some bearing, and they are submitted as suggestions for consideration.

4—I am in favor of such a tax if it could be collected, but the amount collected on personal property up to this time has, I think, been more or less a joke when we consider the large amount of personal property there must be in the City of New York, which is not otherwise subject to taxation. Or, if there is not a large amount subject to taxation, then we had better do away with it entirely and endeavor to collect a tax in its place by some other means.

5—I am very distinctly in favor of a State Income Tax; particularly so far as individuals are concerned. The great success achieved by the Federal Income Tax seems to me to make it possible and desirable that a portion of the State taxes should be paid in the same way. While the reports of income to the Federal authorities made by individuals are confidential it would seem to me possible for the State to enact a law requiring that individuals submit to the State authorities a copy or—at any rate—a digest of the report submitted to the Federal authorities and on this information could be based the income to be paid to the State. As to the levying of a business tax, I am not so positive on this point. It is true that a very large proportion of the men doing business in the City of New York live in the States of New Jersey and Connecticut, Westchester and Nassau Counties, and these men pay no taxes whatever for the support of the City Government. This does not seem equitable and I would think it desirable if some fair means of taxing such persons could be devised.

WILLIAM H. WHEELOCK, President, Douglas Robinson, Charles S. Brown Co.:

Replying to your question number 1, I would say that the

present system of taxation is, to say the least, antiquated, and has been arrived at not by any well-defined plan of increasing taxation to cover increased expenditure, but simply to secure the necessary funds with the least possible effort, without regard to the fairness of the imposition of the tax.

The answer to number 2, in my judgment, is that the money needed for expenses of government is now in too great a measure secured from taxes on real property, and since the value of the land in the greater city of New York is so far in excess of any other area in the State of similar dimensions, this land has to bear an undue share of the tax levied.

It must be realized that in almost any other city the demands of the departments are much less rigorous, and enforced, and enforced with much less severity, so that, added to the burden of the tax in Greater New York, the owner has been obliged to expend very large amounts during the last ten years to comply with the modern orders of the various departments for the safeguarding of life and health, and the compliance with these orders has, so far as we can see, not caused an increase in the rent derivable from his real estate. During the last three years this work has been done at inordinate cost on account of the high prices for labor and materials.

A second fundamental defect, in my judgment, is the method by which the valuation of the parcels of real estate is reached. Injustice is frequently done, and sufficient account is not taken of the decline or increase in various sections of the city. I realize fully the difficulty of appraising property, especially when the appraisal of each and every parcel is attempted at the same time, and it is natural that inequalities must occur. The fact that to correct these inequalities lies partially in the pleasure of the Tax Department, and is attended with material expense to the owner, often precludes the owner's seeking a much-needed reduction in the assessment. I realize that the Tax Department is called upon to produce a given amount of money in any year to meet the increasing expense of government, but the almost arbitrary power resting in the Tax Department, due to the reasons outlined above, works a hardship, especially on the small owner.

A third fundamental defect is the uncertainty of the tax rate from year to year. All owners are justified, from the history of the past few years, in believing that they are going to be taxed an additional amount each year in their real estate, and this has the effect of discouraging the purchase of property, and hence is a contributing cause to lower values and to discourage the improvement of real estate with adequate structures.

A fourth fundamental defect—which might really be noted not as a defect but as a result of the present system—is that lenders on mortgage, realizing the increasing expenses for taxes and the compliance with the orders of the departments, are less willing to lend a fair amount on real estate than formerly. Their loans are also made almost entirely for three years, under the belief that if they lend for any longer time they are taking a grave chance of having the security depreciated by reason of changes in the value of the location, and the increasing inability of the owner of the property promptly to pay his mortgage interest, due to the increase in his expense.

Without assistance from lenders on mortgage, owners are unable to finance the construction of expensive fireproof buildings, or well-planned modern flats and apartments. The higher taxes and other increasing expenses forced upon the owner are, in turn, so far as possible passed on to the tenant in the form of increased rentals, so that it is fair to say that gradually rentals are being forced up in this city to a point which will, in my judgment, compel a multitude of business concerns and families to move elsewhere. It is fair to say

that nearby points in Jersey are being largely developed because of this fact.

The answers to your questions 3, 4 and 5 may well be combined. It is my belief, in the first place, that a State income tax is an absolute necessity. It is easily collected, and I believe it is a proper basis for taxation. Were it possible to tax personal property inexpensively and surely, it might well be that a personal property tax, a real estate tax and a tax on incomes would furnish the best method of securing the needed revenues for the State, but it has been proven that a personal property tax is impracticable, for various well-known reasons.

If it is the general consensus of opinion that the imposition of a State income tax would cause more people to claim legal residence outside of the State, effort should be made, by conferring with representatives of New Jersey and Connecticut, so that, if possible, similar taxes should be inaugurated in those States.

By the imposition of a properly graded income tax, the present tax on real estate should be reduced from its present high level to approximately 1.75, or even lower, and maintained at that figure. It is my belief that if some such arrangement could be made, the needed impetus for investment in New York City real estate would be given, which would mean the construction of well-planned and adequate structures, the producers of which would be more nearly insured a fair and satisfactory return on their investment.

Should such a condition be brought about, there is every reason to believe that the savings banks, life insurance companies and lenders on mortgage in general, would be more safeguarded in their investments, and would be encouraged to lend for longer periods, and at fairer rates of interest than have prevailed in the past. It would also be expected that out of the increased income secured by owners of real estate, something could be set aside to pay down the mortgage annually, and thereby not only increase the owners' equity, but gradually improve the lender's security, which is vital to any well-devised plan of real estate ownership and development in a city like New York.

AUGUST HECKSCHER, 50 East 42d Street:

1—In my opinion the present system of taxation for New York City and the State is wrong, and it must be wrong because it has broken down.

2—The fundamental defects are that real estate cannot or can no longer bear so large a share of taxes. The reasons for this are patent to all. In the country at large we can still pay the taxes because the valuations are so far below actual values. In the City of New York where many of the valuations are in excess of values, and almost all are at least up to values, the rates now charged are confiscatory. They cannot be handed over to the tenants because they cannot thus be borne and the owners can no longer pay them.

It is possible that mandatory legislation would enable owners to proportionately hand down their taxes to their tenants. I doubt if that is possible. It goes without saying that if economies can be instituted—and they can—they will to that extent relieve the situation.

3. The remedy seems to lie in the limiting of taxes on real estate and in the apportioning of a part of them to personal property and occupation, etc., taxes.

4. I am in favor of taxing personal property only because other sources of revenue for taxation are no longer adequate. No personal property tax can succeed that is not of comparatively very low percentage and that does not compel the listing of property, as is done by our Federal Government now.

5—I am in favor of a combined State and city income tax and a business tax rather than a tax on personal property, but that also will need listing for the income tax to make it successful. Nothing is fairer than an income tax properly apportioned. A business tax may be less fair and less advisable. The proposed income tax should be a level percentage applicable in the same and unvarying percentage to all incomes beginning with say \$1,000. That will give everyone

who is a worker and reasonably on his feet some knowledge of taxation since he will contribute and will bear his share of the responsibility.

LAWRENCE B. ELLIMAN, Pease & Elliman:

In my opinion the defects of the present tax system are as follows: The character of the men actually making the assessments for the city has been prejudicial to the interests of the owners and city alike, as they have not been trained real estate men and have as a rule neither the experience nor the qualification to pass on the question of value. There have been some notable exceptions to this statement in the past, but the so-called "field men" as a rule could not qualify in a court of law as competent appraisers.

The fundamental defect in the whole taxation system is that practically the whole burden is placed on real estate and all sorts of experiments increasing the city budget have been tried; I refer particularly to social welfare work and city planning work, all of which may be excellent in their way, but real estate owners have not been able to stand the strain.

I am distinctly in favor of having the taxes as direct as possible and have brought home to every voter in the city the fact that he is personally responsible for the expenses of the city and in this way make him feel that he is responsible for the character of man he elects to office. While theoretically the tax in real estate is shifted to the tenant, and at the present time the increase has been partially shifted, in the long run it is determined by the question of supply and demand. I have seen a great many years when it was impossible to shift any of the increase of the taxes to the tenants on account of there being a greater supply of space than demand.

In the first place, I believe that there should be a poll tax, and that every one who lives and votes in the city should pay such a tax, as representation without taxation is absolutely wrong.

Secondly, I believe that the laws which explain what constitutes a residence in New York should be so corrected as to catch a great many people who do claim residence outside of New York City and yet maintain residences and do their business here in this city. In addition I believe that there should be an occupational low taxing of businesses and also of salaried employees and in fact, better still, a general income tax.

I am not in favor of the present tax on personal property, as I do not believe it can be fairly collected. A small tax on personal property I think could be collected; in fact such severe penalty could be provided for the non-disclosure of personal property that such a tax could be collected as personal property received the benefit of the police and fire departments and certainly should bear its fair share.

In conclusion, I am in favor of any reasonable tax which will relieve real estate which in my opinion must be accomplished very shortly or the city credit will be seriously menaced by the drop in real estate values.

ARGYLE R. PARSONS, Douglas L. Elliman & Co.:

1—Yes.

2—It places the burden of taxation so heavily upon real estate as to be confiscatory. It fails in its purpose, as beyond a certain point in the tax rate it tends to destroy the value of the thing taxed and the measure of destruction increases accumulatively with the increased tax rate. The present tax rate is so high that only the complete stoppage of all building has enabled owners to secure enough rent to partially offset this increased burden. With an adequate supply of rentable area this situation would not exist, and not only the present improved properties would depreciate in value, but further improvements, which in themselves increase the income from taxation, would not be made, thus preventing a further increase of income from this source.

3—By a fairer distribution of the burden over other taxable properties and a consequent reduction in the tax rate.

4—Yes, if sufficiently low to encourage the payment rather than the evasion of the tax.

5—Yes, if levied moderately and not made confiscatory.

Building Managers Elect Charles B. Best President

Reports of Committees Show Association in Prosperous Condition—Annual Meeting Takes Up Question of Revolving Doors

CHARLES B. BEST was elected president of the New York Building Managers' Association at its annual meeting at the Park Avenue Hotel, on Tuesday night. Other officers elected were C. T. Coley, vice-president; J. Clysdale Cushman, secretary, and Lee T. Smith, treasurer (re-elected). The following members of the executive committee were elected to serve a full term of three years: Everett A. Brett, Gyon I. C. Earle, Charles A. Flynn, Robert R. Rainey and William T. Ropes. S. F. Carstein and Bleecker Leggett were elected members of the executive committee to fill the unexpired terms, respectively, of B. E. Martin and J. Clysdale Cushman.

Mr. Best, the newly elected president, has been one of the most active members of the association since its organization. He was its first treasurer and served for four years. He has also been vice-president and has been chairman and a member of many of the important committees. Mr. Best, who for the last three years has been manager for the Spingler and Van Beuren Estate, was for many years connected in a managerial capacity with William Cruikshank's Son. His office is at 65 Fifth avenue and his home at Bronxville, N. Y.

The growing importance of the New York Building Association and its steadily enlarging scope of activity, was exemplified in the annual reports of the chairman of the various committees which were read at the meeting.

William T. Ropes, retiring president, in his annual report briefly reviewed the work of the association during 1918. His report read in part:

"The membership has increased from 71 active members to 102 active and 5 associate members, making a total of 107 members.

"The financial condition has been very satisfactory. We, as a patriotic duty, bought \$250.00 worth of Liberty Bonds and contributed \$100.00 to the United War Work Campaign Fund.

"The war brought us many old problems in acute form, the most serious of all being coal, and next labor shortage, with the resulting very high cost of both. The most serious of our troubles at this time is the disposal of waste material.

"The regular committees have had a very active year and have accomplished much. Special committees were appointed covering Employment, Public Service, Coal, Ash Removal, Electric Metering and Standard Lease Forms. Some of these have finished and the others are still at work on the various matters.

"A large number of very important hearings on legislative matters were attended, at which we were able to prevent unfavorable action on some and secured important modifications in others.

"The association has taken its part in the various war activities. At the meeting of October 8, 1918, \$11,350.00 was subscribed by the members to the Fourth Liberty Loan.

C. T. Coley, as chairman of the Committee on Equipment and Supplies, presented an interesting report, stating in part: "During the past year, while prices were advancing by leaps and bounds and the scarcity of many supplies and articles of equipment were practically off the market, it was practically impossible for your committee in making a study of prices to make recommendations which would be of material benefit to the membership of our association. . . .

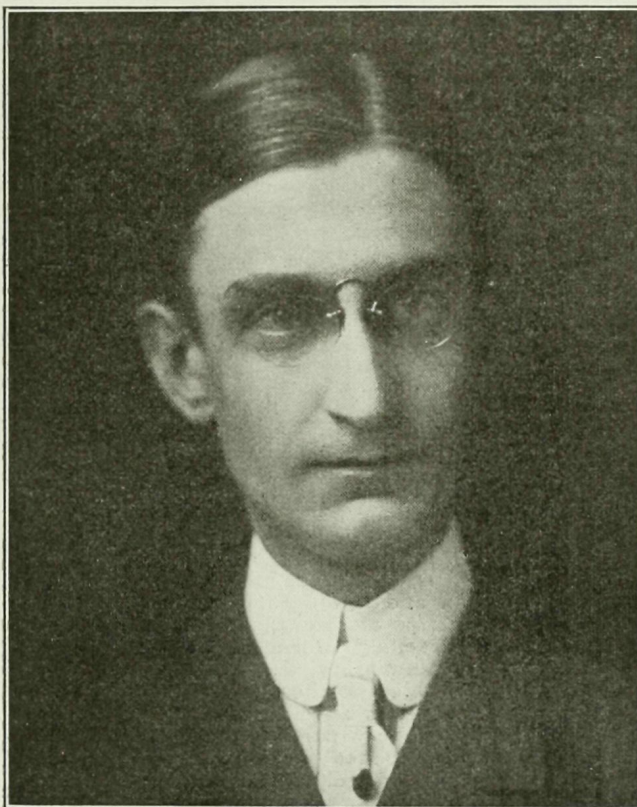
"Most building managers are now carrying large stocks of almost every class of supplies, which stock was thought necessary in order to meet the emergency of scarcity of material should the war have continued for a year or two longer. It is the recommendation of this committee that buying be curtailed as far as possible and that there reserve supplies be used up, as indications are that almost every kind of supplies will be plentiful and can be secured on short notice in the near future. Also, if the managers by using their reserve stock produce a slow market, this will tend to further weaken prices in the already softening market. Most supply houses are stocked up to capacity and are making every effort to move their goods at the high prices. This is particularly noticeable in sheet metal goods, sheet metal, cotton, copper and janitor supplies.

"We would not advise making future delivery contracts at present day prices; but we believe it will be to your advantage to buy in the open market from time to time in small quantities until the prices reach a stationary low level."

Arthur C. Bang, as chairman of the Legislature Committee, reported in part:

"There has lately come up before the Board of Appeals a matter having to do with the revolving doors. On the force of it, this appeared to be of no great consequence, but as a necessary precaution, this committee was represented when the case was first called and then again at its postponed date, and from being what seems like an unimportant matter, develops to be one of very great importance to members of this association, in so far as it has to do with permitting other types of revolving doors to be installed, other than those which heretofore have had a practical monopoly of this class of work. The case was finally decided today (Tuesday) against the appellant, but this will not prejudice the matter, as the Board of Appeals recommended that the Board of Standards and Appeals consider the matter further, even going so far as to recommend that rule 1 should be changed so as to permit other types of doors to be used. Members who have purchased revolving doors probably will appreciate what it will mean when there is some real live competition."

Other action taken at the meeting resulted in the amendment of the by-laws, creating honorary and life memberships. B. E. Martin, first president of the association, was unanimously elected the first life member. P. Everett Files of the Loton H. Lawson Co. was elected to active membership.



CHARLES B. BEST

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LEGISLATIVE BILLS AFFECTING REALTY

Real Estate Board of New York Approves and
Disapproves Measures Introduced at Albany

THE Real Estate Board has taken the following action on legislative bills:

Assembly Int. 47, Pr. 47, Goldberg. To amend the penal law in relation to discrimination in leasing apartments.

This bill amends the penal law by providing that any apartment house owner refusing to rent an apartment to a person on the ground that he has a child under fourteen shall be guilty of a misdemeanor, punishable by a fine of not less than \$50, nor more than \$100, for each offense, and that no lease of any apartment house shall hereafter contain a provision that it shall terminate on the birth of a child in such house as such provision is declared against public policy.

The bill is disapproved. Its constitutionality is questioned on the ground that it interferes with private rights without any warrant in the way of public policy, nor is it a proper health regulation, and cannot be regarded as valid even under a very broad construction of the police powers of the state. There is no present need of any such legislation; and it would, if held valid, form a precedent for other ridiculous legislation of the same type.

Assembly Int. 68, Pr. 68, Solomon. To create a commission for investigating rent conditions and the relationship of landlord and tenant in cities of over one million inhabitants, and making an appropriation therefore.

This bill is disapproved on the ground that "the relationship of landlord and tenant" is a well defined, ancient institution and is thoroughly understood as a matter of sale and purchase—the landlord selling housing space and the tenant purchasing the same—and as such is subject to the law of supply and demand. It is a well-known fact that in nearly every part of the city rents have depreciated from their former levels, due largely to overproduction. In some cases this depreciation has amounted to 50 per cent. In other words, tenants were purchasing at fifty cents on the dollar.

With the cessation of building and consequent diminution of surplus space, resulting in increasing competition for space, landlords have been able to raise their rents in some measure, but not to the degree (or anything like it) warranted by an adequate return on value, or in conformity with the heavy increase in operating expenses, taxes, labor, material, etc.

Any investigation at the expense of the taxpayers could develop only the facts above cited, and no "remedial legislation" could ensue, for there are no conditions in need of a remedy.

Assembly Int. 33, Pr. 34, E. A. Smith. To amend section 10, chapter 102 by striking out the provision limiting the use of the New York City speedway to horse-drawn carriages. The Park Commissioner is given discretion to include trucks, carts and vehicles of all kinds for transporting merchandise or freight.

This bill is approved as it is obvious that the speedway for many years has been restricted to a use proper enough when it was originally laid out, but now too restrictive because of the fact that it is no longer used for trotting horses, and that its use would greatly relieve congestion of street traffic between Manhattan and the Bronx.

Assembly Int. 40, Pr. 41, E. A. Smith. To amend the county law in relation to election of public defenders.

This bill is disapproved. It amends

the county law to provide for the election of public defenders for a four-year term in counties of a million or over at \$15,000 a year. The bill is wrong in principle, as proper provision is now made by law for the appointment of attorneys by the courts to protect the interests of those charged with crime who are financially unable to employ counsel.

Assembly Int. 43, Pr. 44, Ullman. To amend the Workmen's Compensation Law in relation to compensation from day of disability.

The bill is disapproved. Its object is to do away with the waiting period and provide compensation from the day of disability. The bill is thoroughly bad. It will result in a substantial increase in the cost without any corresponding benefits, and will serve to fritter away the insurance fund in payment for injuries of a trifling character.

Senate Int. 20, Pr. 20, G. F. Thompson (Same as Assembly Int. 51, Pr. 51, McNab). Concurrent resolution ratifying the proposed amendment to the Federal Constitution relating to the prohibition of the manufacture, sale, transportation, importation and exportation of intoxicating liquors for beverage purposes.

By direction of the Board of Governors this bill is disapproved by resolution following, reaffirming the Board's policy in relation to national prohibition:

RESOLVED, That the Real Estate Board of New York, while deeming it not within its province to consider the merits of the question of prohibition, believes that the control should remain in the jurisdiction of the respective states, and for that reason is opposed to the principle of control by the Federal Government.

Herbert A. Sherman.

Herbert A. Sherman, with offices at 20 Nassau street, died Tuesday at his home, 41 East 41st street, following an illness of several months. He was fifty-five years old.

Mr. Sherman was born in this city. He was a son of the late Edward Standish and Catherine Augusta Sherman and a direct descendant of Roger Sherman, signer of the Declaration of Independence. He went into the real estate business in 1899. He was educated at Park Institute at Rye, and after a few years' business experience at New Haven and in New York City he formed in 1885 a connection with the late Richard V. Harnett, then one of the leading real estate agents in the city. In 1899 Mr. Sherman opened his own office and at once became a leading agent, auctioneer and real estate appraiser, and since has been the negotiator of some of the largest real estate transactions in New York and vicinity and of the highest authority on real estate values, being called as an expert in many important transactions and suits and condemnation proceedings in past years.

Mr. Sherman was a life member of the New York Yacht Club. He had many trophies which he had won in races on Long Island Sound. He was also a member of the Union, the Apawamis and Union League clubs. He leaves a wife, who was Miss Anna White, daughter of the late John E. White; three daughters, Mrs. Edward Verplanck and Misses Elizabeth and Anna Sherman, and two sons, Lieutenant Roger and Lieutenant Herbert A. Sherman, Jr., U. S. A.

Real Estate Review for the Current Week

Both Large and Small Transactions Characterize the Steadily Enlarging Scope of Activity

A NUMBER of important and interesting transactions enlivened the business of the week and reflected the broadening tendencies of the market. In addition to the substantial number of small transactions involving moderate priced properties (an element in the business which has been its chief feature within recent weeks), several deals were closed which indicated an especially healthy expansion of business.

The announcement that the corner of Fifth avenue and 66th street would shortly be improved with a tall apartment house structure was one of the most important in many months, not alone because of the magnitude of the project, but moreso on account of the location of the site and by reason of the unusual amount of comment which has been occasioned by this proposed invasion of 'Millionaire's Row' with another apartment house. The great success which rewarded the builders of the present five high-class apartment houses along this section of the avenue has for a long time tended to encourage the undertaking of similar projects. Had not the war interfered and occasioned a general cessation of building activity there is a prevalent belief that there would have been erected a number of other large apartment houses along Fifth avenue. This view is held in spite of the fact that about a year ago the Fifth Avenue Association strenuously opposed a suggested amendment of the zoning resolution which would permit, between 59th and 96th streets, the erection of a building on the avenue of more than 100 feet in height. At that time, at the hearings held before the committee on the city plan of the Board of Estimate, a number of owners controlling Fifth avenue frontages and holdings in the intersecting streets appeared in opposition to any proposed change in the existing law, but there was

nevertheless also a strong trend seeking to amend the law in a way that would permit the erection of tall buildings along the avenue. The undertaking of this project will probably revive the discussion of the future of Fifth avenue between 59th and 96th streets. Whether it will remain a private house section which has earned such international fame as the finest residential community in the world, or whether it will be transformed into a district of towering multi-family structures embodying the best that American architectural and structural genius can create, should be revealed in the very near future.

The growing demand of downtown banking institutions were further reflected in the acquisition of additional space by Brown Brothers, who acquired the property at 81-83 Beaver street, and will utilize this site for the construction of an extension to their present building. This deal, together with the one closed last week by the Federal Reserve Bank involving the 12-story building at 29-31 Liberty street, extending through to Maiden lane, provided concrete examples of the steadily growing business of banking institutions and explain the existing extraordinary demand for downtown office space.

Among the other interesting transactions of the week was a sale of a valuable apartment house property on East 85th street near Fifth avenue, which was purchased by an out-of-town banker for investments; the acquisition of additional space on Livingstone place by the Beth Israel hospital building, for the large site which this institution has been assembling for the erection of a new building; and a valuable East 19th street loft building which passed into the hands of an operator. This class of purchaser continues to be prominently identified with practically all branches of the market.

PRIVATE REALTY SALES.

THE total number of sales reported and not recorded in Manhattan this week was 35 as against 41 last week and 30 a year ago.

The number of sales south of 59th street was 14 as compared with 16 last week and 15 a year ago.

The number of sales north of 59th street was 21 as compared with 25 last week and 15 a year ago.

From the Bronx 18 sales at private contract were reported as against 22 last week and 7 a year ago.

Statistical tables, indicating the number of recorded instruments, will be found on page 84 of this issue.

\$2,000,000 Fifth Avenue Apartment.

A new Fifth avenue apartment house project will shortly be launched as the result of a deal about to be closed, which will be bringing a \$2,000,000 multi-family structure into Millionaires' Row. The site for the projected building is now occupied by the Grant B. Schley mansion, at the south corner of Fifth avenue and 66th street, and three houses adjoining, at 2 to 6 East 66th street. All but one of these houses are now vacant. The entire property has a frontage of 50.6 feet on the avenue and 160 feet on 66th street. For purposes of construction it will be turned over to a newly formed corporation, but it is understood that the Schley estate will continue to be a factor in the operation.

The other principals in the deal are William Henry Barnum & Co., who have

agreed to furnish the building loan; J. E. R. Carpenter, who is drawing up the architectural details of the new house, and Cross & Cross, who have been brought in as associate architects. Preliminary agreements have already been drawn up between these parties. The legal details of the agreement were arranged by the law firm of Simpson, Thatcher & Bartlett. Pease & Elliman were the brokers in the transaction, and William A. White & Sons were also interested as brokers.

The apartment house will have but one suite to a floor, the idea being to make each suite as much like a separate dwelling as possible. In this respect the structure will be more in the nature of twelve superimposed dwellings than a mere apartment house. Each suite will have a floor area of about 11,000 square feet and a main living room extending across the entire frontage of Fifth avenue. This feature alone, it is said, has already brought applications for the renting of several of the floors. There will be twenty rooms to a suite.

The site is separated from the Astor property by a narrow dwelling, which, perhaps, will not be purchased, since it will serve as a light and air court for the larger neighbor.

Aside from the interest attached to the project through an invasion of the best dwelling section of the city it was interesting to real estate generally because it marks the first large apartment venture planned, or rather launched, in this city in some time.

At the present time there are five high-class apartment house operations completed in this section of the avenue.

The first was erected at 998, corner of 81st street, by Lee & Flieschmann, who sold the completed building to Arthur Curtiss James; the twelve-story structure on the site of the one-time Burdett residence, at the south corner of Fifth avenue and 72d street, sold to the Wells Brothers Company, and the similar building at the south corner of Fifth avenue and 74th street; the corner of 63d street, which was improved by the Fred T. Ley Company, and the 87th street corner, now owned by the Sturgis estate.

In addition to the Astor mansion the new building will have distinguished neighbors, for other properties in the immediate vicinity are owned by Thomas F. Ryan, Mrs. H. O. Havemeyer, Frederick Lewisohn, Mrs. James B. Haggin, William Guggenheim, Henry C. Frick and Mrs. E. H. Harriman.

Bankers Take More Space.

Brown Brothers & Company, bankers, have purchased from the Emigrant Industrial Savings Bank the property at 81 to 83 Beaver street, on which the purchasers will erect a second extension to their building on the southeast corner of Wall and Hanover streets. About eighteen months ago Brown Brothers & Company erected a three-story bank building for their own occupancy on the adjoining corner of Beaver and Hanover streets, on a plot which the company leased for twenty-one years from the Schermerhorn estate, with an option of purchase.

The present purchase gives the firm control of one of the largest sites

devoted to banking purposes in the financial district. It has a frontage of 57.8 feet on Wall street, 213 feet on Hanover street and 84.5 feet on Beaver street. The property just acquired at 81 and 83 Beaver street was taken over by the Emigrant Industrial Savings Bank in a foreclosure proceeding in 1917, and has been held at \$150,000. The two old five-story buildings standing thereon were constructed for dwelling purposes in colonial times. They will be razed to make possible the erection of a building of the same architectural design as the one recently erected on the corner of Beaver and Hanover streets.

The Douglas Robinson, Charles S. Brown Company represented Brown Brothers in the transaction, and Thomas J. O'Reilly acted for the sellers.

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Hospital Site Completed.

The site for the new Beth Israel Hospital, to cover the easterly block on Livingston place, between 16th and 17th streets, has been completed by the acquisition of three four-story and basement dwellings at 10 and 11 Livingston place and 321 East 16th street. Title to these houses passed from the Hugh Doherty estate to the Beth Israel Hospital Association, which now owns a plot with a frontage of 189.7 feet on Livingston place, facing Stuyvesant Square; 120 feet on 16th street, and 120 feet on 17th street. The hospital has been assembling the site since February, 1917. The holdings acquired so far comprise eight private dwellings, two five-story flats and a seven-story apartment building, which was bought from the Livingston family for \$161,000. The plans for the hospital structure to take the place of these buildings were drawn by Louis Allen Abramson, and provide for the erection of a structure accommodating at least 500 patients. The present hospital, established about twenty-seven years ago, will be used for dispensary and emergency work upon completion of the new structure.

N. Y. A. C. May Buy "Coronet."

The New York Athletic Club is considering the advisability of purchasing the ten-story Coronet apartment house at the northeast corner of Sixth avenue and 58th street, adjoining the clubhouse. The matter came up for consideration at the annual meeting of the club on Tuesday night and was referred to a committee consisting of Laurence McGuire, president of the United States Realty and Improvement Company, chairman; William H. Page, Frederick R. Fortmyer, Martin S. Paine, Jeremiah T. Mahoney, Charles H. Pond, Arthur W. Teele, Morgan J. O'Brien and James A. O'Gorman.

The purchase of the property has been discussed for several years. The committee will probably report to the Board of Governors of the club at its meeting next week.

The Coronet occupies a plot fronting 100.5 feet in 6th avenue and 100 feet in 58th street and was completed about eighteen years ago. It is assessed by

the city for taxation purposes at \$625,000. The club is a tenant in the building, occupying two of its floors, for which an annual rental of \$15,000 is paid.

Three Deals In One Day.

Frederick Brown, figured in three transactions on Thursday. He purchased from the Postal Life Insurance Company the twelve story loft and store building at 140 to 144 West 27th street, near Sixth avenue. The plot is 62.5x100.

The Postal Life Insurance Company acquired the property in July 1915, as plaintiff in foreclosure proceedings brought against the Ritario Realty Company and others. The company took the property on a bid of \$275,000 and held it at \$350,000. It had an annual rent roll of over \$32,000. Greenfield & Saffir were the brokers in the transaction.

Mr. Brown, as president of the Barclay Holding Company, resold 962 Lexington avenue, which he bought last November from the Manufacturers' Trust Company. It is a four story and basement dwelling on a plot 20x80, adjoining the northwest corner of Seventieth street, and abutting the house of Grosvenor Atterbury, architect, at 131 East Seventieth street. The sale was made through Pease & Elliman. The buyer is an architect, who will convert the house into small suites.

Mr. Brown concluded his third transaction of the day when he bought the four story and basement dwelling at 32 East 64th street, between Madison and Park avenues, which was sold by Martha C. Eising and Morris Joseph, through Pease & Elliman. The property occupies a lot 20x100 and is in the neighborhood of the dwellings of Marshall C. Lefferts, Franklin D. Roosevelt, Thomas Ewing and Goodhue Livingston. It was sold for \$55,000.

New Owners for Tiemann Hall.

Tiemann Hall, a six-story elevator structure at 619 to 625 West 127th street, near Riverside Drive, has been sold by the E. A. Pollock Realty Company for the Nadig Realty Company to the College Holding Company, Joseph Schenck, president, and Abraham Grundt, secretary and treasurer. This is one of a half dozen high-grade apartment structures occupying the entire frontage on 127th street, from Riverside Drive to Broadway. It occupies a plot 125 by 150x irregular, is fully tenanted, and had been valued by the selling company at \$325,000. Morrison & Schiff, attorneys, represented the buying company. Tiemann Hall adjoins on the west the Alabama, at the corner of Riverside Drive, and on the east the Madrid. Other similar properties in the vicinity include Clermont View, Whitestone, Bordeaux and Crescent Court.

Operator Buys the Rochambeau.

Gustave A. Walker sold through Shaw & Ebbitt to the Nason Realty Company, Max N. Natanson, president, the Rochambeau, a six-story elevator apartment house, on plot 100 x 100, at 312 Manhattan avenue, northeast corner of 113th street, held at \$225,000, with a reported rent roll of \$26,000. The seller acquired the property through an exchange in 1913 involving a 500-acre estate at James River, Va.

Church Deal Closed.

A syndicate represented by Samuel H. Golding as attorney purchased the old German Evangelical Reformed Church property at the southeast corner of Avenue B and 5th street. The contracts of sale have been signed, thus

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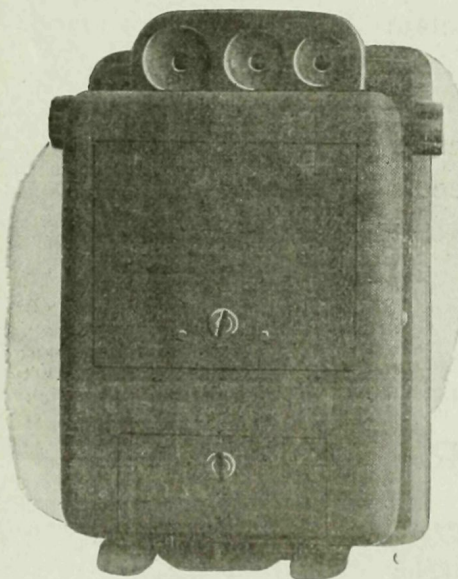
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terminating the negotiations, which were reported to be under way several weeks ago. The owners, who have acquired the property in the name of a corporation now being formed, plan to erect on the site a six-story apartment house, with stores, or a taxpayer containing stores. The property has a frontage of 72 feet on Avenue B and 100 feet on 5th street, and includes, in addition to the church building on the corner, a three-story building, with stores, on Avenue B and a rectory on 5th street.

Out-of-Town Investor Buys.

Martin T. Kern, vice-president of the Penn Trust Company of Altoona, Pa., has purchased the nine-story apartment house at 3 East 85th street, adjoining the James B. Clews residence on the Fifth avenue corner. The building covers a plot 50 by 102.2, and was bought from Francis H. Stoddard, who acquired it last July from Frederick Brown. It has been held at \$300,000. The Frank L. Fisher Company acted as broker in the transaction. Charles H. Bellows represented the seller as attorney and Howard C. Griffith represented the buyer.

\$220,000 Loft Deal.

Daniel H. Jackson, operator, has purchased from the B. S. and G. Realty Company, of which Richard W. Friedman is president, the twelve-story building at 106 East 19th street. It is a fireproof mercantile and office structure, adjoining in the rear the American Woolen Company's building, which stands on the northeast corner of Fourth avenue and 18th street. The building occupies a plot 25 by 100 and is 135 feet east of Fourth avenue. It is so built that it receives light from all sides. It is fully leased, brings in a rental income of about \$22,000, and was held at \$220,000.

West Side Garage Site.

A six-story garage building is to be erected at 549 and 551 West 49th street, 100 feet east of Eleventh avenue. The property, which has been sold by A. W. Miller & Company for Emil Rudolph to a syndicate, consists of a plot 50 by 100, improved with several old brick and frame structures. The brokers have arranged a building and permanent loan for the new owner.

Operator Buys Concourse Flats.

Frederick Brown added to his Bronx apartment holdings by buying from Moses and Nathan Packard 1220 and 1228 Grand Concourse and Boulevard, north of 167th street, two modern five-story apartment buildings, which the sellers valued at \$320,000. The houses are fully tenanted and have accommodations for twenty-five families each, the suites ranging from three to six rooms. Each one occupies a plot 77.15 by 104.8, and returns \$14,500 annually in rentals. Mr. Brown paid the greater portion of the consideration in cash, the only property given in trade being a three-story hollow tile and stucco residence, on a plot 90 by 198, on Woodford avenue, near Richmond avenue, Deal Beach, N. J. This property was taken in part payment by the Messrs. Packard at a valuation of \$20,000. Byrne & Bowman negotiated the transaction.

Apartment in Reported Sale.

The estate of Philip Braender is reported to have sold to a client of I. B. Wakeman the ten-story apartment house at the south corner of Central Park West and 102d street, 100.11 by 117,

held at \$400,000, with a reported annual rent roll of \$52,000. The apartment, which is known as the Braender, was built by the late Philip Braender and in 1912 sold by him to the New York Real Estate Security Company, which went into bankruptcy. After prolonged negotiations Mr. Braender bought back the property.

Plan Brooklyn Theatre.

Johnston Rapp sold a plot at the intersection of Flatbush and Rogers avenues, fronting 80 feet on each avenue; also for Isidor H. Kramer the adjoining plot of 100 feet on Rogers avenue to the Jules Realty Company, which plans an improvement with a theatre having a seating capacity of approximately 2,100.

Manhattan.

South of 59th Street.

GREENE ST.—Charles F. Noyes Company has resold for Wilton Holding Corporation, to J. Early Wood, 81 Greene st, a 5-sty loft building covering plot 25x100, with electric

elevator and all improvements. This is the third building purchased by Mr. Wood through the Noyes Company within the past few months, the last purchase being 52 Greene st, which Mr. Wood bought from Frederick Brown. Negotiations are pending to lease the building to a prominent firm for ten years, from February 1, at \$3,600 per annum. The property just purchased by Mr. Wood was held at \$30,000.

LEONARD ST.—Charles F. Noyes Co. sold to the Markham Realty Corporation (Clarence W. Eckardt, president) 11-13 Leonard st, two 4-sty buildings, on plot 50x90x irreg. This is the third important property taken over by Mr. Eckardt in this West Side district during the past few months, and the first transfer of this property since 1840. It is understood that Mr. Eckardt will probably build on the plot for a tenant. The deal was for all cash.

SOUTH ST.—The Douglas Robinson, Charles S. Brown Co. sold for Mrs. Mary M. Govin 82 South st, in Burling Slip, a 1-sty store on a plot 85x120, to an investor.

26TH ST.—William E. Spencer sold the 4-sty dwelling, 16.8x98.8, at 145 East 26th st, between 6th and 7th avs.

49TH ST.—A. W. Miller & Co. sold for Emil Rudolph the old building at 549-51 West 49th st, on plot 50x100, to a syndicate, which will erect a six-story garage, the permanent loan for which has been arranged through the same brokers.

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54TH ST.—James H. Cruikshank resold to Morris Borsodi the vacant lot at 432 West 54th street, size 16.8x53, assessed at \$4,500.

EAST BROADWAY.—Cruikshank Company sold for the Central Union Trust Co. 248 East Broadway, being a 3-sty and basement brick dwelling, on lot 23x62, between Clinton and Montgomery sts. S. Domb was associated as broker.

2D AV.—Henry Hof sold for Edward Volz to George Hampton, the property at 829 2d av, between 44th and 45th sts, size 27.6x92 irregular.

North of 59th Street.

71ST ST.—Joseph H. Choate, who recently purchased two dwellings at 10 and 12 East 94th st, which he will convert into a fine home for his occupancy, sold his present residence at 158 East 71st st, near Lexington av. William B. May & Co., associate brokers with the Douglas Robinson, Charles S. Brown Company in the previous transaction, arranged the sale. The 71st st house is four stories, on a lot 20x100, and is assessed at \$30,000. It will be occupied by the purchaser, Lansing P. Reed.

113TH ST.—The Metropolitan Mortgage Co. has sold the 6-sty elevator apartment house at 230 West 113th st, on plot 50x100.11. The structure is located 100 ft. east of the Nordica apartments at the southwest corner of 7th av and 113th st, recently purchased by the Manhattan Heights Improvement Co. from the Central Savings Bank.

121ST ST.—Elena Ricciulli has sold the 4-sty tenement at 447 East 121st st on lot 25x100.11.

122D ST.—James H. Cruikshank and Charles Wynne sold to Jennie Adler, 137 West 122d st, a 4-sty dwelling on lot 16.8x100. Harry Sugarman was the broker.

129TH ST.—A client of Ernest T. Bower purchased from the Lawyers' Mortgage Co. 229 and 231 West 129th st, two 4-sty dwellings, on plot 33.4x100.

131ST ST.—Shaw & Co. have sold for Eileen Hoffman, 221 West 131st st, a 3-sty dwelling, 17.8x100.

136TH ST.—Richard W. Elliott has sold for the Finenboro Corp. to Theresa D. Robinson the 3-sty dwelling on lot 16.8x99.11 at 113 West 136th st, between Lenox and Seventh avs.

173D ST.—William S. Baker sold the two 5-sty apartment houses at 644 to 650 West 173d st, each 75x95, to the Jules Realty Co., for Max Glickman and Samuel Lipman. They show an annual rent roll of \$30,000 and were held at \$105,000 each.

184TH ST.—Frederick Brown has bought from the West 184th Street Construction Co. Ashton Court, at 514-516 West 184th st, a 5-sty apartment house, on a plot 80x100, near Audubon av. The property shows an annual rent roll of \$16,000 and was held at \$120,000.

AUDUBON AV.—Benenson Realty Co., Benjamin Benenson, president, bought from Bernard Cransman, through A. Fine, the two 5-sty apartment houses, 100x90, at the southwest corner of Audubon av and 174th st, held at \$150,000, and with a reported annual rent roll of \$25,000.

COLUMBUS AV.—The Kenmar apartment house at 360 to 368 Columbus av, northwest corner of 77th st, has been resold by Maria A. Diaz to an investor. It is a 5-sty structure on a plot fronting 100.8 ft on Columbus av and 30 ft on 77th st. The seller acquired it about six weeks ago from Richard A. Henriques and others.

PARK AV.—Fannie L. Conboy sold the 5-sty flat, 25x100, at 1230 Park av, near 96th st.

1ST AV.—The Mortimer Realty Co. sold 1712 1st av, a 5-sty tenement, 25x80, near 89th st, to Lowenfeld & Prager. This was given in part payment for the 6-sty tenement, 1060-1062 Kelly st, reported sold recently.

8TH AV.—Charles Galewski & Co. bought from the estate of Mabel E. D. Taylor the 5-sty flat, on plot 25x100, at 2075 8th av, near 112th st. Lewis B. Crane was the broker.

Bronx.

147TH ST.—Nehring Brothers sold for A. I. Smith to a client for investment 437 East 147th st, a 5-sty, 20-fam. apartment house, on plot 48x100, near Willis av.

155TH ST.—The Denwood Realty Co (Benjamin Benenson) purchased from the estate of Miles A. Seed, 326 and 328 East 155th st, a 5-sty apartment house, 50x100; the property was held at \$45,000. M. S. & I. S. Isaacs represented the Seed Estate as attorneys, and the purchaser, by J. Clarence Davies.

163D ST.—Cahn & Pittman and Philip Waterberg bought from the Benenson Realty Co. the 5-sty apartment, 52x112, at 938 East 163d st, with three stores and accommodations for 18 families, held at \$75,000. Harry H. Cohen was the broker.

163D ST.—Benenson Realty Co. sold to Dr. A. Becker, through A. Fine, the 5-sty apartment house, 60x100, at 960 East 163d st, corner Tiffany st, held at \$95,000, and with a reported rent roll of \$13,000. The building has 25 apartments and seven stores.

170TH ST.—The 5-sty flat at 499 East 170th st, on plot 57x100, has been purchased by the Isear Realty Co. It was held at \$80,000. B. Bloom was the broker.

184TH ST.—Meister Builders, Inc., purchased the 5-sty apartment house at 367 East 184th st, on a plot 81x40, showing an annual rent return of \$6,000. The property was held at \$35,000. The property was later resold by Meister Builders, Inc.

197TH ST.—Robert Benenson, of the Benenson Realty Co., bought for his occupancy the residence at 265 East 197th st, 40x100, from Mrs. Christian Haist, who obtained it recently in a trade for the 5-sty flat, 50x100, at 380 East 152d st. Harry H. Cohen was the broker.

ACQUEDUCT AV.—William R. Lowe sold 3338 Aqueduct av East, a 2-sty dwelling, 29.71x 82xirregular, for the Clayton Realty Co, Harold L. Miles president, to J. Gumbier.

BAINBRIDGE AV.—Herbst Realty Co., Albert Herbst, president, sold through George E. and Charles Bucklee, to Frederick Brown, the 5-sty apartment house, 50x80, at 2,550 Bainbridge av, north of Fordham road, held at \$50,000 and reported rented for \$8,000 a year.

BROOK AV.—Walter E. Brown sold for Louis Zborowski the 3-sty stores and dwellings at 1229-1231 Brook av, on lot 35.4x90, to a client for investment.

DAVIDSON AV.—William R. Lowe sold the plot, 80x100, on the west side of Davidson av, 150 ft. north of North st, for Mrs. M. Robertson to John O'Leary.

DAVIDSON AV.—Max N. Natanson, operator, purchased from the McGlade Building Co., John Bechman, president, the 5-sty apartment buildings at 2,471 and 2,473 Davidson av. No. 2,471 is on a plot 50x100 and 2,473 on a plot 70x100. The property was held at \$175,000 and was purchased for cash. Byrne & Bowman were the brokers.

DEVOE TERRACE.—William R. Lowe sold 2482 Devoe terrace, a 1½-sty frame dwelling, 30x100, for Kahn & Lendser to C. W. Muhlenberg.

JACKSON AV.—Frederick Brown purchased from Emma M. Burnier the 2-sty 2-fam house, 762 Jackson av, on lot 25x87.6. J. Clarence Davies negotiated the sale.

LONGWOOD AV.—Abraham Nevins is reported to have sold the 6-sty apartment house at 934 Longwood av on a plot 53x100.

PROSPECT AV.—Georgia Court, the 6-sty elevator apartment house, 75x182, at 870 Prospect av, has been sold by J. Wainser. It contains 55 apartments and four stores and was held at \$175,000. The Emco Improvement Co. is the buyer.

SEDGWICK AV.—Felix Cohen sold through Harry J. Rogers to Frederick Brown two 5-sty apartment houses, 37.6x135, at 2635 and 2639 Sedgwick av, near Kingsbridge rd, held at \$36,000 each. The houses have a rent roll of \$10,000.

Brooklyn.

McKIBBEN ST.—Meister Builders, Inc., have resold two 6-sty apartment houses 64-70 McKibben st, on a plot 105x100. This property was purchased last week from Mrs. Mary D. Patton, and was held for \$90,000.

66TH ST.—Realty Trust sold for the Alco Building Co., the 1-family semi-detached brick dwelling, 2051 66th st, Mapleton Park, to I. Levenson, for his residence.

84TH ST.—Meister Builders, Inc., sold 1663 84th st, a 2½-sty dwelling, to William Wolf, who will occupy.

84TH ST.—Frank A. Seaver & Co. and Walter L. Johnson sold for Henry Bixby to Charles Waters, for occupancy, the 1-fam. frame house 1250 84th st, on plot 120x100.

PUTNAM AV.—Bulkeley & Horton Co. sold the 2½ brownstone dwelling, lot 20x100 at 684 Putnam av between Lewis and Stuyvesant avs, for Mrs. Margaret Borgmeyer to a client for occupancy.

Queens.

LONG ISLAND CITY.—Roman-Callman Co. sold for S. P. Schlansky a plot 75 ft. front by 100 ft. in depth on Nott av, 90 ft. east of the Boulevard. The purchaser is the Shore Estates Corporation. This piece adjoins the plot 125x 100 reported sold to the same corporation some days ago. An improvement with a factory building is contemplated on the entire frontage.

RIDGEWOOD.—R. A. Schlesing sold for R. Benson the 4-fam. frame house at 118 Nurge st to James W. Swinscoe for investment.

Richmond.

WEST NEW BRIGHTON.—Cornelius G. Kolff sold for Walter H. Crittenden, of Brooklyn, 16½ lots on Bement av, near Richmond ter, being part of the old Bement estate property. The purchaser is Peter Larsen, builder, who plans improvement of the property with small cottages.

GREAT KILLS.—Meister Builders, Inc., sold a bungalow on Southfield Blvd, Great Kills, S. I.

TOMPKINSVILLE.—Moffatt & Schwab sold for Albert Johnson to Donald L. Harper his residence at 1 Ward av, Tompkinsville.

TOMPKINSVILLE.—Moffatt & Schwab sold for Mayer Rosenholz to L. G. Lyon of Tompkinsville the 2-fam. house at 372 Richmond turnpike. The buyer owns adjoining property.

BRIGHTON HEIGHTS.—James S. Graham sold at Brighton Heights to John P. MacAdam 412 Castleton av, a 2-sty dwelling; to Mrs. Wilhelmina Blomstorm 147 Frelinghuysen rd, Brighton Heights, a 2-sty stucco dwelling.

STAPLETON.—Moffatt & Schwab sold for Miss Ada J. De Revere, of New Brighton, the 2-fam. house at 88 Sand st to Robert Palmer, of Stapleton.

Out of Town.

BERKELEY HEIGHTS, N. J.—The Kline Realty and Improvement Co. (Benjamin J. Kline, president) has bought from Louise A. Pinck through Richard W. Elliott 223 acres of land near Berkeley Heights, N. J., located about four miles from Summit and 3½ miles from Plainfield. The property was assembled several years ago by George Pinck for the purpose of developing it into 20 and 30 acre estates, but the plan was finally abandoned. The property has total frontage of over 2,000 ft. along Stony Hill rd and 3,380 ft. on the Mountain rd leading to Summit. The new owners will subdivide the property into farms of from three to five acres, with improvements.

BRONXVILLE, N. Y.—David Stewart and R. K. MacLea sold for the estate of Millard D. Smith about thirty acres at Bronxville, Westchester County, located between Palmer av and Cedar Knolls, Central av and Bronxville Terrace, to the Lawrence Park Realty Co. W. V. Lawrence, president. This tract is assessed at about \$69,000.

GARRISON, N. Y.—Col. Jacob Ruppert has purchased Eagle's Nest, the country home of the late Gen. Louis Fitzgerald, at Garrison-on-Hudson. The property contains 130 acres from the River rd to the Hudson River shore and several outbuildings in addition to the large residence. It was held at \$125,000. Nichols & Hobbie were the brokers.

GLEN ROCK, N. J.—S. S. Walstrum-Gordon & Forman have sold for John G. Singer to Mrs. Geneva G. Wall the dwelling at 5 Bradford st, Glenrock, N. J.; also for the estate of Peter G. Zabriskie to Paul B. Roura a lot on Walnut st, Ridgewood, N. J.

GREAT NECK, L. I.—Baker Crowell, Inc., sold for Daniel Jerome Leary his old English Colonial residence, overlooking the waters of Manhasset Bay. This house is built of concrete hollow tile with brick veneer finish to the second floor, and stucco with English half timber effect to the roof, and contains fourteen rooms and four baths. The purchaser is Geo. Blaine Warner, New York manager of the Renault Automobile Co., and he has presented the estate to his wife as a Christmas present. The purchase price is \$40,000.

LARCHMONT, N. Y.—E. C. Griffin and P. H. Collins sold for Mrs. Annie J. Bolton her cottage on the corner of Larchmont and Walnut avs.

MANHASSET BAY, L. I.—Horace G. Knowles sold for the Port Washington Estates to Edwin de Crossey 100x152 ft. in the south side of Davis rd, 114 ft. east of Mitchell av; to Chessman Kittredge 100x152 ft. in the south side of Davis rd, 214 ft. east of Mitchell av; to Frank L. Cross 222x182 ft. in the west side of Huntington av, 150 ft. west of Shore rd; to Lyman M. Stone 142x142 ft. in the east side of Shore rd, 300 ft. west of Huntington av; to Dr. John M. Breen 113x179 ft. in the north side of Huntington rd, about 200 ft. west of Reid av; to S. W. Hopkins the southwest corner of Mitchell av and Davis rd, 100x135; to A. M. Seymour 100x150 ft. in the south side of Davis rd, 500 ft. east of Mitchell av; to Mrs. Florence Bloomer 19 Huntington rd, a 2½-sty stucco and hollow tile dwelling and a 1-sty garage, 87x160, between Charles pl and Davis av; to Mrs. Grace Stevenson the southwest corner of Davis rd and Mackey av, 100x140; to William P. Trench the northwest corner of Mitchell av and Davis rd, 114x185.

JERSEY CITY.—Crunkshank Co. sold for Nathalie Jarvis the property formerly occupied as the "Jarvis Stores" in Jersey City, where a large explosion occurred last spring. The plot is bounded on the north by 13th st, on the east by Barnum st, on the south by 12th st and on the west by Provost st, being 400 ft. in length on 12th and 13th sts, being 400 ft. in width on Barnum and Provost sts. It is supposed that the property has been acquired for one of the trunk line railroads, and will be developed for piers and railroad purposes.

NEW ROCHELLE, N. Y.—Thomas Ford sold for George M. Eggleston to Mabel A. Cooper the old Malloy property in Hawthorne drive, at Premium Point Park, New Rochelle, N. Y. The mansion, overlooking Echo Bay, is one of the landmarks of New Rochelle and dates back to the time of the Huguenot settlement, 250 years ago.

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RIDGEWOOD, N. J.—S. S. Walstrum-Gordon & Forman sold for the First National Bank of Ridgewood, N. J., the residence on Monroe st, to Mrs. Vance Rutherford Dailey.

SOUTH ORANGE, N. J.—Edward P. Hamilton & Co. sold for the Charles R. Piper Co. the Colonial residence and garage on a quarter acre of land, at 520 Ridgewood rd, to John F. White.

TARRYTOWN, N. Y.—The Robert E. Farley Organization sold for the Estates of Tappan, Inc., a plot on the corner of Highland and Philipse avs in the Philipse Manor section.

TARRYTOWN, N. Y.—The Robert E. Farley Organization sold for the Estates of Tappan Zee, Inc., a plot on the corner of Monroe and Farington avs, in the Philipse Manor section to Frank Richardson.

WOODMERE, L. I.—H. Goldschmidt sold for Mrs. Anna L. Cotter a dwelling at Woodmere bld and Crawford st to the Lawrence Avenue Realty Corporation.

YONKERS, N. Y.—Robert E. Farley Organization sold for the Union & New Haven Trust Co. as trustee three plots in the Nepperhan Heights section to Herbert N. Snow.

YORKTOWN, N. Y.—George Howe sold for Mrs. Maria Wagner her estate on Stone st, near Shrub Oak, Yorktown, Westchester County, to North McLean, of the Mechanics and Metals National Bank. The property contains approximately sixty acres and a fine Colonial house, with splendid outbuildings. Mr. McLean will occupy it as his summer residence.

RECENT LEASES.**Zimmerman & Forshay Will Move.**

The Charles F. Noyes Company leased to Zimmerman & Forshay, for a long term of years, at a total aggregate rental of approximately \$300,000, the ground floor of the 18-story Broadway-Maiden Lane Building, 170 Broadway, together with the mazzanine floor and a large amount of space on the first floor adjoining. Zimmerman & Forshay have been located for 42 years in the Mortimer Building at 9 Wall street, which building was recently purchased by Robert E. Dowling and resold to the New York Stock Exchange. This is another interesting removal from Wall street to Broadway, which rapidly is becoming a banking section south of Maiden Lane. It is understood that a compelling factor in the securing of this location by Zimmerman & Forshay was the fact that the Federal Reserve Bank is to build its home building on Maiden Lane to Liberty Street at Nassau. Other financial institutions near by on Broadway are Lawyers' Title & Trust Co., adjoining; Title Guarantee & Trust Co., in the block to the north; Chatham & Phenix Bank, opposite; Guarantee Trust, etc. The space rented by Zimmerman & Forshay was formerly occupied in part by the Pennsylvania Railroad ticket office, and the Noyes Company negotiated the lease for the United States Railroad Commission as well as the renewal with Samuel E. Kilner, treasurer of the Broadway-Maiden Lane Co.

Fifth Avenue Lease Closed.

Negotiations have been completed for the lease of the Silo Building, at the northwest corner of 5th avenue and 45th street, to Jaeckel & Sons, Inc., furriers, for twenty years at an aggregate rental of over \$1,000,000. The lessees will erect a six-story structure for their exclusive occupancy. The present structure is six stories in height, with 8,000 square feet of space to each floor. It is owned by William H., John C. and H. K. Browning. Clark T. Chambers and Thomas W. Roarke arranged the lease.

Drug Firm in Circle Lease.

Nathan J. Mitchell and Robert J. Coverdale have closed negotiations with the Liggett, Riker-Hegeman Company for the four-story building, 34.2x51.2 irregular at the northeast corner of Fifty-

ninth street and Columbus Circle, known as 11 and 12 Columbus Circle. Through these brokers the drug corporation has purchased the lease of the building from Meserik & Schonhard and obtained an extension of the lease, which has six years to run, from George Ehret, owner of the property. Schmidt & Donahue represented Mr. Ehret. The Liggett, Riker-Hegeman Company will take possession July 1, after extensive alterations have been made. It will occupy the store and sub-lease the upper floors.

Manhattan.

BASTINE & CO., INC., have leased the store and basement, 112 East 16th st, to Esterson & Esterson! fifth floor, 27 East 10th st to Isaac Storch.

BASTINE & CO. leased the 5th floor at 19 West 24th st to the Chelsea Dress Co.; the 2d floor at 34 East 12th st to Saul Brynes; the 3d floor at 27 East 10th st to Joseph Stemple, and the 6th floor at 28 Waverly pl to R. F. Agrest and F. A. Guerrieri.

DOUGLAS L. ELLIMAN & CO. leased one of the largest apartments in 270 Park av, consisting of 17 rooms and 6 baths for the Vanderbilt Avenue Corp. to Theodore Schulze, pres. of Foot, Schulze & Co., of St. Paul, Minn.; an apartment in 393 Park av, furnished, for Mrs. William C. Gulliver to Mrs. L. F. Day; an apartment in 50 East 61st st to Miss Martha L. Draper; an apartment in 103 East 84th st for Walter P. Hoover to James Talcott.

DOUGLAS L. ELLIMAN & CO. leased for Mrs. William A. Hall, her furnished residence at 1008 5th av, a 5-sty American basement dwelling on a lot 25x100, adjoining the Duke residence on the corner of 82d st. The new tenant is Lewis M. Bloomingdale.

DOUGLAS L. ELLIMAN & CO. leased for Douglas Robinson, Charles S. Brown & Co., agents for Arthur Curtiss James, a large apartment of 17 rooms and 6 baths at 998 5th av, corner 81st st, to Mrs. Robert A. Bruce-Brown; and leased 247 Madison av, corner 38th st, a 3-sty English basement house, for the estate of Mary C. Wallace to the Blind and Cripple Fund for the Relief of American Soldiers and Sailors.

DOUGLAS L. ELLIMAN & CO., in conjunction with Homer Foot, Jr., leased for Jeremiah Milbank, at an approximate yearly rental of \$7,500, 16 East 53d st, a 5½-sty American basement dwelling, on lot 25x100, which Mr. Milbank recently purchased.

J. B. ENGLISH leased for August Dreyer the entire upper part of 229 West 52d st to Adolph Cousins. This completes the renting of the building, which was recently altered by Mr. Dreyer.

J. ARTHUR FISHER leased four lofts at 102 West 40th st to James A. Lantos; to Bouyukas Brothers, marble manufacturers, the 2-sty building, 341 West 44th st; the 4th loft, 111 West 48th st, to Nicholas Merkle, silks and chiffons; the two upper lofts in the building 344 7th av to Nackaris Brothers.

GREENFELD & SAFFIR leased to the Onyx Shrinking Works the store and basement at 36-38 West 20th st; also the store and basement, 15 East 16th st, to Jacob Brothers.

ROYAL SCOTT GULDEN leased the parlor floor store of 14 East 44th st to the Carlton Studios, antiques, for L. P. Valligny and the top loft in 11 West 56th st to Miss Jessie F. Turner, gowns, for Miss Frances Willard, with Harris Vaughan, and a loft in 50 West 46th st to "Caldwell" gowns, for Pease & Elliman, agents.

M. & L. HESS, INC., leased for the Ellisdale Co., Charles H. O'Connor Co., agent, the 18th floor, containing 18,000 sq. ft., at 53-5 5th av, northeast corner of 12th st, to the National Shirt Shops, Inc., for stockroom and executive offices, which, by reason of the growth of its business, has been compelled to move to larger quarters. The main reason for the lessees choosing the above building is due to the change of the nature of its occupancy from manufacturing to non-manufacturing tenantry, the same brokers having recently leased floors in this building to the Dodge Publishing Co. and Lupton Publishing Co., for offices and salesrooms. The lease to the National Shirt Shops is for a term of years at a rental aggregating \$70,000.

M. & L. HESS, INC., leased the 2d floor at 115-19 East 23d st to the Eureka Mercantile Co.

M. & L. HESS, INC., leased the 3d floor at 220 4th av to A. L. Horowitz & Co., also the 4th floor at 135 5th av to the Tuxedo Shirt Co.

M. & L. HESS, INC., leased in conjunction with Frederick Fox & Co. the 8th floor at 31-3 East 10th st to the Weinberg Feather Neckwear Co., also the 5th floor at 821-3 Bway to Dube & Reingold.

JULIA BEVERLEY HIGGINS leased for Mrs. Yulee her house 38 East 70th st to J. T. Lanman; also an apartment in 126 East 34th st to Henry Marquand; in 14 West 51st st to

Rollin Saltus, and in 405 Park av to Mrs. Robt. Ludlow Fowler, Jr.

HENRY HOF has leased for the New York College of Dentistry the dwelling at 330 East 42d st to Mrs. H. Everett; also to the National Graphic Arts Exposition Co. the shop at 303 East 40th st for Louis T. Lehmyer.

HENRY HOF leased for David Lippmann the upper portion of the building at the southeast corner of 29th st and 3d av to the Alfred Nelson Co.; also for Marshall H. Runk, the store at 203 East 44th st to R. De Caino; and the studio at 555 3d av for Mrs. Engelhardt to John Costa.

THE HOUGHTON CO. leased for Lydia A. Unger the 4-sty and basement dwelling, 139 West 87th st, to Emma Nichols.

HIRSCH & FRIEDMAN leased for the Rhineland Real Estate Corporation the 4th floor in 198-200 6th av to the Tip Top Waist & Dress Co.; also the 5th floor in 36-44 West 24th st for Klein & Jackson to the S. W. Waist Co., and the 5th floor in 134-40 West 37th st for the Tip Top Waist & Dress Co. to the Brody & Funt Co. and the Mutual Skirt Co.

JAMES KYLE & SONS rented for Sidney W. Hughes the basement store 128 East 57th st.

SAMUEL H. MARTIN leased for the Free Synagogue the 4-sty and basement dwelling, 44 West 68th st, to S. A. Wray.

SAMUEL H. MARTIN with A. Kane Co. leased the store and basement at 2173 8th av to Louis Schoonmaker.

SAMUEL H. MARTIN has leased for the Garneau estate the 4-sty dwelling 165 West 64th st to Effie McDonald.

SAMUEL H. MARTIN leased for Juliet B. Appleton the 4-sty dwelling, 307 West 71st st, to Jacob I. Phillips.

CHARLES F. NOYES CO. leased the 6th floor of 119-125 West 25th st for A. Weiler and estate of G. Knoche for a term of years at an aggregate rental of about \$25,000 to H. Nechamkin & Son; a floor at 253-255 Church st to Vincent A. R. Primavera; a portion of the top floor of 30 Park pl to Kachurin Drug Co., Inc.; two floors in 216 Fulton st to Samuel Wertheim Co., and in 78-80 Cortlandt st the westerly store to Walter Apgar & Co.

CHARLES F. NOYES C. leased the entire building, 50 New Bowery, to the Ann Metal & Paper Co., for five years from February 1 at an aggregate rental of about \$20,000.

CHARLES F. NOYES CO., in connection with Heil & Stern, leased the 9th floor of the Masonic Building, 23d st and 6th av, to Louis Greenberg & Bro., and the 15th floor of the same building to H. Zaidenberg Co., Inc. The Noyes Co. reports that rentals are being increased in the Masonic Building, and the rental conditions in the neighborhood are the best that they have been for many years.

OSDEE & CLARKSON CORP. leased the 8th floor in 131-7 West 35th st to Noshier & Ittelson, manufacturers of ostrich feathers, and the 8th floor in 19-21 West 36th st to S. Geismar & Co., manufacturers of ostrich feathers, and space in 11 West 36th st to Milton Sommerich, showroom for ladies' hats, and with Spear & Co. the 3d loft in 43 East 20th st to Bernstein & Schulman.

PEASE & ELLIMAN leased a suite of offices for the Transocean Commerce and Finance Corporation to Harry D. Brandyce at 63 Wall st. The same brokers leased for the U. S. Realty & Improvement Co. offices at 67 Wall st to Whitehall & Co.

JOHN PETERS leased for the Regal Shoe Co., in conjunction with Harris & Vaughan, the 2d loft on the southwest corner 14th st and 3d av to Spiros Maxraki for five years.

GEO. R. READ & CO. leased the entire building 3 West 47th st to Mrs. St. John Alexander; 1st floor at 293 5th av to Blanche L. Bonestell and William A. Perlis; and space in 3 East 17th st to Harry A. Stein and Toshikazu Satow; in the Johnston Building, 1170 Broadway, to Kleinfert Mills, Daniel T. Garrie, Oriental American Tobacco Co., I. Ravich & Sons; and in 122-124 East 25th st to J. J. Stark and Henry W. Quinan.

RULAND & WHITING-BENJAMIN CORPORATION leased to Mrs. S. A. Seeley for the Alliance Realty Co. the north small store and basement at 746 Madison av for the sale of novelties.

ROY SCHERICK leased in 44-46 East 28th st 11th and 12th floors to Anathan & Co., neckwear; 10th floor to Howlett & Hockmayer, corduroys and velvets; 8th floor to Roth & Bloom, woolens and dress goods; 6th floor to Victor Meyer & Co., silks; 3d floor to Shipley, Hollins & Co., white goods; 1st loft 43-45 East 19th st to Hirsch Bros., underwear; 8th floor 896-900 Broadway to Lorimer Greenbaum Co.; 8th floor in 42-50 East 20th st to same concern, art linens; and 6th floor in 28-30 West 36th st to Harold Loeb, nurses' uniforms.

LOUIS SCHRAG leased for Emil H. Fickinger and the New York Berger Co. the building 154 11th av with an L on 22d st, to the Oxzyn Co., wholesale druggists.

LOUIS SCHRAG leased for Clarence M. Phipps the remainder of the vacant lofts in 211-215 West 20th st; the 2d loft to the Royal Silk Underwear Co.; the 4th loft to the Hygrade Cloak & Suit Co.; the 5th loft to Louis Hibel, and the 6th loft to Nathan Buchmann.

SHAW & COMPANY rented for the estate of Richard E. Fox the parlor floor of 2038 5th av to the Melrah Social Club.

SLAWSON & HOBBS rented for B. M. Martin the dwelling 240 West 74th st to R. Oppenheim; also 70 West 98th st for Dr. G. P. Buggo to M. Luckel and 260 West 78th st for Miss Justinia Duffy to Gus Clark.

SLAWSON & HOBBS rented for the Clark estate to R. Seeley the dwelling 28 West 73d st; also 272 West 13d st for J. M. Ferry to Paul Henkel, and 323 West 88th st for Fred. N. Collins to C. B. Davis.

SPEAR & CO. rented in 84-90 5th av the 4th floor to the Belber Trunk & Bag Co. and the 6th floor to Sussman & Unger; for the Alcourt Realty Co. the 11th loft in 48-54 West 25th st to J. Mikola & Bro.; for L. & M. Golde the 8th loft in 71 5th av to the Niagara Silk Mills; for the Sailors Snug Harbor the 4th floor in 258-60 Greene st to the Bee Hat Works; for William Vincent Astor the 1st loft in 552 Bway to Julius Rosenberg; in 133-141 West 21st st, 5,000 sq ft to Harry Bokal.

SPEAR & CO. rented for the estate of Philip Braender the store, basement and sub-basement, containing more than 25,000 sq. ft., in the building 693-697 Broadway to S. Gladstone & Son, woolen and cotton goods merchants.

E. A. TURNER leased for Robert W. Schuette of the Rolls-Royce Co. their private garage at 182 East 64th st to a client for a term of years; also leased for the 39 East 29th St Co. the new store at 39 East 29th st, and the four apartments in the same building.

UNITED STATES RAILROAD ADMINISTRATION has rented the Illinois Central store 140 West 42d st, in the Knickerbocker Annex, to Ware & Leland, stock brokers, for a long term of years.

E. K. VAN WINKLE has rented the following furnished apartments: at 124 West 72d st for Alexander M. Charlton to Maurice Goodman; at 165 West 72d st for Mrs. Emily A. Whitney to Elmer F. McConaha; at 1155 Park av for Mrs. M. Hirschfeld to Mrs. John D. Spreckles, Jr.; at 500 West End av for J. Jerome Finn to Mrs. Martha C. Reed, in conjunction with Douglas L. Elliman & Co.; at 344 West 72d st for Mrs. Grace Rogers to Joseph E. Packard; at 504 West 113th st for Miss Susan H. Kurtz to Mrs. Louise H. Wall; at 250 Riverside dr for Mrs. Emma H. Jordan to Harold C. Folts; at 808 West End av for Mrs. Anna Gonzales to Chas. W. Luke, in conjunction with Douglas L. Elliman & Co.; at 620 West 122d st for Mrs. H. C. MacMath to Rene Frobe; at 36 Gramercy Park for Theo. Holm to Mrs. Dorothy D. Hawkins, in conjunction with Gaines, Van Nostrand & Morrison.

CHARLES B. WALKER leased for Charles Schwartz, a loft in 359 West Broadway to Jacob Dauer & Co.; also in 174 Woster st to James G. Battle & Co.; in 207-207½ Centre st to Louis P. Tompkins; store and basement at 209 Centre st to Philip Putterman, and for Camann, Voorhees & Floyd, a loft in 83 Spring st to Shaw & Peterfy.

MAURICE WERTHEIM leased the parlor store at 419 Lexington av for the estate of Eliza Toumey to John De Senza, doing business as the "Commodore Valet."

WM. A. WHITE & SONS leased lofts in the following buildings: at 109-111 Leonard st to Hugh D. Catty and Karl Pauli; at 114-116 East 16th st to Morris and Paula S. Gernsheimer and to the Tuskeloid Co.; at 298 Broadway to Harry F. Simon and Edwin F. Leeb; at 67-73 Spring st, 100x100 ft., to the Monroe Manufacturing Co.; at 136 Prince st to Stephen Komlo and

(Continued on Page 95.)

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REAL ESTATE STATISTICS

Record of Conveyances, Mortgages, Mortgage Extensions and Building Permits Filed in Each Borough During the Week.

(Arranged with figures for the corresponding week of 1918. Following each weekly table is a résumé from January 1 to date.)

MANHATTAN.
Conveyances.

	1919	1918
	Jan. 10 to 16	Jan. 11 to 17
Total No.....	139	124
Assessed Value.....	\$5,308,400	\$5,484,600
No. with consideration.....	17	26
Consideration.....	\$367,250	\$408,150
Assessed Value.....	\$497,300	\$535,000
Jan. 1 to 16 Jan. 1 to 17		
Total No.....	301	282
Assessed Value.....	\$14,433,500	\$13,004,700
No. with consideration.....	39	48
Consideration.....	\$1,478,450	\$3,084,670
Assessed Value.....	\$1,675,300	\$3,668,500

Mortgages.

	1919	1918
	Jan. 10 to 16	Jan. 11 to 17
Total No.....	66	55
Amount.....	\$757,812	\$674,912
To Banks & Ins. Cos..	12	12
Amount.....	\$401,300	\$361,000
No. at 6%.....	36	19
Amount.....	\$174,150	\$127,900
No. at 5½%.....	8	6
Amount.....	\$69,000	\$129,000
No. at 5%.....	9	17
Amount.....	\$120,600	\$264,000
No. at 4½%.....	.....	.....
Amount.....	.....	.....
No. at 4%.....	.....	.....
Amount.....	.....	.....
Unusual Rates.....	.....	1
Amount.....	.....	\$7,300
Interest not given.....	13	12
Amount.....	\$394,062	\$146,712
Jan. 1 to 16 Jan. 1 to 17		
Total No.....	147	120
Amount.....	\$1,893,212	\$3,608,362
To Banks & Ins. Cos..	23	23
Amount.....	\$704,300	\$2,799,250

Mortgage Extensions.

	1919	1918
	Jan. 10 to 16	Jan. 11 to 17
Total No.....	21	26
Amount.....	\$3,273,000	\$777,750
To Banks & Ins. Co....	14	6
Amount.....	\$2,932,500	\$234,750
Jan. 1 to 16 Jan. 1 to 17		
Total No.....	69	54
Amount.....	\$6,020,950	\$1,505,150
To Banks & Ins. Co....	39	11
Amount.....	\$5,213,450	\$297,150

Building Permits.

	1919	1918
	Jan. 11 to 17	Jan. 12 to 18
New Buildings.....	1	2
Cost.....	\$12,000	\$4,500
Alterations.....	\$67,290	\$132,475
Jan. 1 to 17 Jan. 1 to 18		
New Buildings.....	5	10
Cost.....	\$219,250	\$508,700
Alterations.....	\$371,240	\$455,200

BRONX.

Conveyances.

	1919	1918
	Jan. 10 to 16	Jan. 11 to 17
Total No.....	79	90
No. with consideration.....	9	19
Consideration.....	\$51,200	\$106,350
Jan. 1 to 16 Jan. 1 to 17		
Total No.....	187	227
No. with consideration.....	13	53
Consideration.....	\$110,400	\$348,458

Mortgages.

	1919	1918
	Jan. 10 to 16	Jan. 11 to 17
Total No.....	35	46
Amount.....	\$177,913	\$133,301
To Banks & Ins. Cos..	2	.....
Amount.....	\$59,000	.....
No. at 6%.....	15	18
Amount.....	\$47,450	\$62,950
No. at 5½%.....	7	10
Amount.....	\$79,600	\$26,725
No. at 5%.....	1	5
Amount.....	\$2,000	\$23,440
No. at 4½%.....	.....	6
Amount.....	.....	\$8,280
Unusual rates.....	2	2
Amount.....	\$5,500	\$3,206
Interest not given.....	10	5
Amount.....	\$43,363	\$8,700

	1919	1918
	Jan. 10 to 16	Jan. 11 to 17
Total No.....	73	124
Amount.....	\$366,386	\$507,236
To Banks & Ins. Cos..	6	2
Amount.....	\$120,000	\$7,000

Mortgage Extensions.

	1919	1918
	Jan. 10 to 16	Jan. 11 to 17
Total No.....	9	8
Amount.....	\$198,250	\$137,000
To Banks & Ins. Cos..	5	4
Amount.....	\$112,500	\$42,000
Jan. 1 to 16 Jan. 1 to 17		
Total No.....	22	15
Amount.....	\$433,250	\$308,670
To Banks & Ins. Cos..	7	5
Amount.....	\$202,000	\$75,000

Building Permits.

	1919	1918
	Jan. 10 to 16	Jan. 11 to 17
New Buildings.....	3	1
Cost.....	\$30,640	\$20,000
Alterations.....	\$1,510	\$500
Jan. 1 to 16 Jan. 1 to 17		
New Building.....	5	5
Cost.....	\$35,140	\$85,000
Alterations.....	\$14,100	\$1,750

BROOKLYN.

Conveyances.

	1919	1918
	Jan. 9 to 15	Jan. 10 to 16
Total No.....	467	372
No. with consideration.....	22	33
Consideration.....	\$199,325	\$314,953
Jan. 1 to 15 Jan. 1 to 16		
Total No.....	958	827
No. with consideration.....	44	72
Consideration.....	\$367,810	\$527,855

Mortgages.

	1919	1918
	Jan. 9 to 15	Jan. 10 to 16
Total No.....	247	155
Amount.....	\$1,140,550	\$1,221,212
To banks & Ins. Cos..	25	18
Amount.....	\$163,700	\$180,200
No. at 6%.....	179	96
Amount.....	\$673,386	\$200,952
No. at 5½%.....	28	33
Amount.....	\$103,250	\$212,600
No. at 5%.....	13	18
Amount.....	\$85,836	\$678,680
Unusual rates.....	1	1
Amount.....	\$440	\$360
Interest not given.....	26	10
Amount.....	\$77,638	\$128,700
Jan. 1 to 15 Jan. 1 to 16		
Total No.....	542	420
Amount.....	\$2,131,401	\$2,197,298
To Banks & Ins. Cos..	52	55
Amount.....	\$288,000	\$369,500

Building Permits.

	1919	1918
	Jan. 10 to 16	Jan. 11 to 17
New Buildings.....	67	21
Cost.....	\$446,387	\$553,700
Alterations.....	\$182,895	\$38,925
Jan. 1 to 16 Jan. 1 to 17		
New Buildings.....	199	42
Cost.....	\$784,725	\$831,750
Alterations.....	\$239,465	\$96,525

QUEENS.

Building Permits.

	1919	1918
	Jan. 10 to 16	Jan. 11 to 17
New Buildings.....	16	15
Cost.....	\$119,430	\$26,650
Alterations.....	\$22,285	\$2,490
Jan. 1 to 16 Jan. 1 to 17		
New Buildings.....	49	21
Cost.....	\$174,565	\$91,650
Alterations.....	\$32,700	\$11,665

RICHMOND.

Building Permits.

	1919	1918
	Jan. 10 to 16	Jan. 11 to 17
New Buildings.....	14	4
Cost.....	\$99,800	\$7,500
Alterations.....	\$2,455	525
Jan. 1 to 16 Jan. 1 to 17		
New Buildings.....	14	8
Cost.....	\$99,800	\$17,600
Alterations.....	\$2,455	525

BUILDING SECTION

Expect Marked Revival in Building Industry in Spring

Remarkable Returns from Crops Gives Farmers Plenty of Money for New Buildings—Normal Conditions to Follow Removal of Restrictions

Washington, January 14, 1919.

THE Information and Education Service, Educational Division, U. S. Department of Labor, has issued the following:

Encouragement for builders appears in practically all the preliminary reports that are being received by the Division of Public Works and Construction Development, recently organized in the Department of Labor.

Although there is no surplus supply of building materials on hand, from present indications, there is a sufficient amount to fill present needs, at least, and prices are not high as compared with other commodities. Moreover, labor is available now, and may not be six months hence.

Labor's attitude, too, is thoroughly conciliatory and reasonable, according to all advices that have reached the Department of Labor. An instance has just come to light at Atlantic City, where a \$3,000,000 hotel is under construction.

Electrical workers employed elsewhere in Atlantic City were receiving 87½ cents an hour, but the rate of pay on the hotel was only 75 cents. The men felt that they should receive the prevailing wage and informed the company to that effect.

For a time the controversy threatened to halt work, but when the men understood that the company had taken the contract based on less than 75 cents an hour for electrical workers, and would lose heavily if they insisted on the 87½ cent rate, the men willingly returned to their jobs and agreed to stick to the 75 cent an hour basis so long as they were needed.

Assistant Secretary of Labor Louis F. Post, in an address before a reconstruction conference in Washington recently declared that labor is taking a most reasonable attitude in practically all the cases brought to the notice of the Department.

There is almost universal need for improved housing and business buildings, according to information which has already reached the Division of Public Works, and almost every municipality in the United States has suspended construction of schools, roads and sewers during the war, so that a large amount of construction is needed at once.

It is the general opinion among business men that the after-war period will bring America great opportunities in the way of foreign trade, if the country is able to accept them. Homes, roads and bridges are as essential as factories and warehouses for the efficient conduct of industry, for the producers of the nation must be comfortably housed and means of communication must be available for the country's progress.

The building industry at the beginning of the war produced modern fireproof buildings, hygienically designed, at less cost than the old-fashioned city buildings of 30 years ago, in spite of the gradually decreasing power of the dollar.

Estimates by trade publications in the building field indicate that there is a shortage of approximately 700,000 houses in America at the present time. These figures will be checked up through the researches of the Division of Public Works; but they correspond fairly well with figures given recently at the housing conference in Boston, where it was said that the normal home building of the nation is approximately 320,-

000 houses each year—assuming five persons to a house and figuring solely on the annual increase in population.

During the period of the war home building was practically at a standstill except for the national housing projects at shipyards and munitions works.

There is unquestionably, therefore, a need of construction of practically all kinds; there is labor power available at present, and there is the necessity for putting the nation into shape so that it may be equipped in the best possible way for future developments.

Building loan associations throughout the country have manifested much interest in the plan of the Division of Public Works to assist home-building at this time, and cooperation on a national scale has been suggested at conference between the building loan representative and officials of the division. There are certain technical difficulties in the way of the most effective cooperation, but it is anticipated that these will shortly be cleared up or circumvented, and that home builders may be assured aid in much the same way that farmers are assisted by the farm loan banks.

News has reached Washington of many building projects, which will not only give employment to a large number of returned soldiers and enable the transition of industry from a war to a peace basis to be made with a minimum of friction, but will also increase the wealth of the country and its resources for the foreign trade campaign that will soon begin. The housing projects begun during war time are likely to be completed, where their condition of progress is such as to make it advisable and where the housing problem is still acute.

The readiness of states and municipalities to do their part in construction development is illustrated by the attitude of Maine and New Hampshire, which stand ready to contribute a large sum for the building of a bridge from Kittery to Portsmouth. Secretary Daniels, it is understood, favors a Federal appropriation to aid these states, on the grounds that the project is rather too large for their resources and that the Federal Government, through the Portsmouth Navy Yard, will benefit greatly from the work.

THE domestic-mine output of lead and zinc decreased in 1918, according to a statement just issued by the United States Geological Survey. The lead and the recoverable zinc of ores mined was approximately 563,000 tons and 627,000 tons, as compared with 651,156 tons and 711,192 tons in 1917. The refined-lead output of smelters and refineries was 645,000 tons against 612,214 tons in 1917, and the antimonial-lead output was 22,000 tons as against 18,647 tons.

The lead available in the United States is 540,000 tons against 515,258 tons in 1917. The output of spelter from domestic and foreign ore was 525,600 tons, compared with 669,573 tons in 1917. Spelter from foreign ore decreased to 23,300 from 84,976 tons in 1917. The apparent domestic consumption of spelter was 440,000 tons, compared with 413,984 tons in 1917.

The consumption figures of both lead and zinc include the metal shipped abroad for use of the American Expeditionary Forces. The average price of lead at New York was 7.6 cents a pound and of spelter at St. Louis 8 cents a pound.

All Federal Reserve Banks Acquiring Own Buildings

In New York and Chicago Centrally Located Plots Already Bought—Other Reserve Cities Planning Construction Work

AN important phase of the Government's plan to assist the building industry of the nation to get back to its former pre-eminent position among the industrial interests of the United States was manifest during the past two weeks by announcements that various Federal Reserve Banking districts are about to undertake the erection of bank and office buildings for their own occupancy. The scope of operations of the Federal Reserve Banking system in all of the twelve districts has grown so widely and rapidly during the past eighteen months as to have far outgrown the facilities of the respective district offices and made it essential that the officials in charge seek more commodious and better arranged facilities.

As a direct result of the tremendous volume of business transacted by the Federal Reserve Bank for the New York District, the old quarters have been completely outgrown and the bank forced to seek better facilities for the conduct of its affairs. Rather than lease expensive office space in a single building or divide its offices and locate them at various parts of the city, the officers of the New York Federal Reserve Bank decided to acquire a plottage in the financial section of Manhattan and plan for the erection of a modern structure that will provide for their present needs and allow a fair margin for additional expansion. This work has been going on for some time.

It is now announced that the Federal Reserve Bank controls plottage involving 42 to 52 Nassau street, 28 to 54 Maiden Lane, and extending through to 29 to 51 Liberty street. This plot takes in almost the entire city block bounded by Nassau, Liberty, William streets and Maiden Lane and excepts only those buildings fronting on William street. It is the purpose of the bank to erect a modern banking building, but

whether the structure will be for the exclusive occupancy of the bank or will be an office structure that will return a rental income has not yet been determined. No architect has been decided upon and according to the existing tentative plans decision as to designers will be determined by a paid competition that will include some of the best architectural and engineering talent the nation affords.

The construction and equipment of this building will involve upward of \$10,000,000. This in itself will be certain to have a stimulating effect upon the local building situation which has been waiting for a long time now for things to break their way.

The Federal Reserve Bank of Chicago is contemplating the construction of a banking building for its use also and recently acquired a large plot in the heart of the business section of the city for which it is reputed to have paid nearly \$3,000,000. This property has a frontage of 160 feet on Jackson boulevard and 165 feet on LaSalle street, running through to Quincy street. The bank officials state that they contemplate the erection of a building, but up to the present time no plans have been prepared or details decided upon.

Reports are current that other districts will also shortly undertake building operations, and while they are not likely to be on the scale of those contemplated for New York and Chicago, will involve substantial expenditures. The main point is that these organizations have need of additional banking and office space and having realized their needs are proceeding in a logical way to provide for the future requirements. They are also taking a vital part in the Government plan to assist in every possible manner the rapid development of the building industry.

Bumper Crops Make Certain Extensive Building on Farms

BUILDING holds a unique position in the economic outlook both for the United States and the world at large.

Suddenly released from the heavy restrictions placed upon it by the necessities of war, the industry now finds itself free to progress and develop as it will. Furthermore, the Government is now urgently advocating construction projects of all kinds; and the reason is obvious. Labor must be employed and no other industry employs so much or so many kinds of labor. Moreover, before general business can readjust itself, building must proceed. It has been the history of economic conditions that all industrial progress and prosperity begins after construction work has paved the way.

Someone has very aptly compared the building industry at the present time to a powerful spring which has been pressed downward by the placing of a heavy weight upon it. As this weight, representing Government restrictions, priorities lack of labor, etc., is now removed, the industry may be expected to move back into its normal position; and, even more, the reaction promises to continue until a period of real construction prosperity is reached. This rebound from inactivity to progress should, in accordance with fundamental economic experience, be just as great as the slumps which the industry has undergone under pressure of the unusual conditions of war.

Perhaps one of the most interesting aspects of the situation is the probability of a marked revival of rural construction of all descriptions. Certainly never before was the farmer so advantageously situated to make needed outlays for buildings and improvements of various sorts. While certain lines of industry may be curtailed by the stopping of the war, the insistent demand for grain and all foodstuffs continues. America must keep supplying Europe with food even though the demand for munitions has ceased. The

farmer is just as much "the man of the hour" now as he was during the time of actual fighting. That the great farming sections have increased vastly in wealth during the past year is easily seen from the remarkable totals of crop values during the past two years.

MORE MONEY FOR FARM BUILDING.

Crop	Value of Principal Crops.		
	1917	1918	% change
Corn.....	\$3,920,228,000	\$3,528,313,000	-10.0
Winter Wheat.....	837,237,000	1,154,200,000	+37.8
Spring Wheat.....	440,875,000	720,423,000	+60.0
Total Wheat.....	1,278,112,000	1,874,623,000	+46.6
Oats.....	1,061,474,000	1,092,423,000	+2.9
Barley.....	240,758,000	235,269,000	-2.0
Rye.....	104,447,000	134,947,000	+28.8
Cotton.....	1,566,198,000	1,616,207,000	+3.1
Hay (tame).....	1,423,766,000	1,522,473,000	+6.9
Potatoes.....	539,598,000	475,731,000	-11.8
Tobacco.....	300,539,000	374,318,000	+24.6
Rice.....	65,879,000	77,474,000	+17.6
Buckwheat.....	25,631,000	28,585,000	+11.4
Apples.....	213,057,000	229,990,000	+15.6

As shown in the above figures, the money returned to the great farming sections of the Middle West and South from these bumper crops surpasses all previous records. Especially fortunate during the past year have been the wheat growing areas where an increase of 46.6% in the total value of the product is shown. Tobacco regions of the South should benefit materially from the large money return from that crop. In fact, all through the chief agricultural sections of the country this impetus to building and construction work as well as to general business activity promises to be extremely beneficial.

Effect of Memorial Construction on Building Situation

Monuments to the Heroes of the War Will Take Many Forms of Architecture and Cost Millions of Dollars

AN outstanding feature of the building situation during the reconstruction period will undoubtedly be the erection of a large number of monuments and other forms of memorial to the men and women who have seen service with the Army, Navy and Marine Corps since the United States entered the war. These projects will most likely be widely diversified as to character and in a number of instances will take the form of public buildings or other type of memorial structure designed as educational mediums or planned as centers of community development and welfare. The preliminary plans call for the expenditure of millions of dollars and the memorials include parks, playgrounds, historical museums, art galleries, libraries and monuments of various descriptions. It seems certain that this movement will have considerable effect on building conditions for the next two or three years.

It is more than a possibility that there will be some towns or cities that are in such a hurry to provide permanent monuments to those who represented them with the fleet or on the battle line that they will not feel disposed to wait for proper and adequate counsel as to the best type of structure to erect. If these communities are permitted to follow the dictates of their own hearts rather than those of their heads there will be no plausible excuse for the blunders that are certain to result as a consequence, when by a slight postponement of their plans they could obtain the advice and assistance of the best architectural and sculptural talent the nation affords.

The American Federation of Arts has determined to make war memorials one of the chief subjects of its Annual Convention, which is to be held at the Metropolitan Museum of Art in New York in the month of May, 1919. It expects to hold at the same time an exhibition of existing war memorials which have been erected in the past in Europe and America and which will be suggestive not only for cities but equally for country villages. Meanwhile a Special Advisory Committee of experts whose services can be placed at the call of those throughout the United States who are considering the erection of war memorials is to be appointed.

Pending the announcement of the personnel of this Special Advisory Committee requests for suggestions and further advice may be forwarded to The Secretary, The American Federation of Arts, 1741 New York Avenue, Washington, D. C.

In response to requests for advice from different quarters, the following suggestions are offered by the American Federation of Arts to those who are considering the erection of war memorials:

Consider the amount of money probably available. Conclusion on this point must necessarily precede any determination as to the form of memorial, and is equally important whether that form be some structure, architectural or sculptural, painting or work of landscape art.

Consider tentatively the form which the memorial should preferably take, whether architectural or sculptural, a painting or some kind of landscape art.

Also the question of site. This question is of vital importance. In large towns the memorial if monumental should not be so placed as to obstruct traffic and at the same time should be in a position sufficiently conspicuous to be worthy of its object. Existent buildings and other surroundings should be considered in deciding location. So should also the permanence of such buildings and surroundings. This is quite as important in the case of small village as in a large town or city.

Likewise in connection with any structure the question of material, whether stone, marble or bronze. Local stone has advantages, both economically and sentimentally.

The approaches to any memorial and the points of view

from which it is seen are quite as important as its immediate surroundings.

The cost of laying out the site, when necessary, should be included in the scheme. The effect of a memorial is often entirely lost by want of a careful laying out of the site.

Where memorials are proposed for the interior of buildings, whether in sculpture, architecture, stained glass, mural paintings or wall tablets, careful regard should be paid to the scale, and character of the architecture of the building and to any adjacent monuments.

The lettering of all inscriptions should be carefully studied and should be legible. A bold Roman type, or the Italian lettering of the 16th century based on it, is the type most suitable.

In all memorials simplicity, scale and proportion should be aimed at rather than profusion of detail or excessive costliness of material. It is the artistic, imaginative and intellectual quality of the work that gives it its final value.

Before the adoption of tentative plans, and preferably before any plans are made, secure expert advice. This can usually be best obtained by calling in a competent artist, be he an architect, a sculptor, a painter or a landscape architect. If there is to be a competition careful specifications setting forth the terms of the competition should precede it. It should be remembered that the ablest artists are not usually willing to enter competitions except for structures of the most important kind.

Robert W. De Forest, President.
Charles L. Hutchinson, First Vice-President
Cass Gilbert
Francis C. Jones
Charles Allen Munn
Mrs. John W. Alexander
Andrew Wright Crawford

Executive Committee

Among the neighboring communities that have already taken steps to provide memorials to their hero dead and veterans is Red Bank, N. J. The labor of this work has been undertaken by the Monmouth County Historical Association, which proposes to erect a historical museum on the High School campus and which will cost in the neighborhood of \$150,000. The organization has retained Henry Bacon, a prominent New York architect, to prepare the plans for this structure and although the definite details of the project have not yet been decided upon it is proposed to commence construction early next spring.

The city of Troy is taking the preliminary steps toward the erection of a suitable war memorial which will be located at the entrance of Frear Park. At the present time the exact character of the structure has not been determined and the committee in charge has called for a competition in design, with sketches to be submitted March 19.

Throughout the New England States there is considerable activity along the line of maturing plans for war memorials. Monuments and community structures are included in the preliminary plans and in a number of instances subscription lists for required funds have been started and it is hoped to commence work during the coming spring and summer.

Plans have been considered for the organization of the women of Philadelphia for an effort to raise a fund of approximately \$2,000,000 to be used for the erection of a handsome memorial to the men and women of the State who served in the war. The projected memorial, while not definitely planned, will in all probability be located on the Parkway and will be a memorial for the people by the people. The \$2,000,000 involved will represent \$1 a head for every man, woman and child in the city of Philadelphia.

CURRENT BUILDING OPERATIONS

THERE has been little or no change in the building situation locally during the past week, but over the country at large conditions are rapidly being adjusted to the peace basis, with the consequence of a brighter general outlook for the building industry during 1919. Two or three important building projects have been announced to the trade within the past few days, and although these are only in the earliest stages of development there are strong indications that they will proceed at the latest by mid-summer.

The proposed erection of a large banking building to house the Federal Reserve Bank was the most important topic of the week as concerned new building operations in the metropolitan district. This bank has acquired a large plottage in the downtown financial section and contemplates the construction of a modern structure. Plans for this structure have not been definitely decided upon, but it has been stated that the designers will be selected through a paid competition that will include the best architectural talent of the country. It is doubtful if this one operation will involve less than \$10,000,000 for construction alone, and may possibly cost considerably more.

In the future the Record and Guide will quote building materials and supplies on the delivered-at-job basis rather than the wholesale levels as heretofore, which have oftentimes seemed misleading. The material markets in general are seasonably quiet, and while current buying activity is not heavy the outlook for materially increased spring business is improving daily.

Common Brick.—The past week has been a period of extreme quietude in the Hudson River wholesale market for common brick. Producers have stopped shipping to the city for the season not because the river is ice-bound, but because there is sufficient brick in the city or in adjacent waters to supply every possible demand until next spring. It is said that there is at present approximately eight or ten million common brick for sale, not counting that stacked in the yards of the dealers.

Prices are remarkably firm at \$15, and from this level there is no recession anticipated for a long time; while, on the other hand, it is possible that carrying charges may be responsible for an increase before spring opens.

SUMMARY—Transactions in the North River brick market for the week ending Friday, January, 17, 1919. Condition of market: Demand light; prices steady. Quotations: Hudson Rivers, \$15 a thousand to dealers in cargo lots alongside dock. Number of cargoes arrived, 0; sales, 1. Distribution: Brooklyn, 1.

Lumber.—Neither the wholesale nor the retail lumber markets have fully recovered from the holiday and inventory seasons as yet, and as a natural consequence trade has been dull during the past week. Buying by manufacturing consumers has been a steady and dependable phase of the situation, but business emanating from building sources has been light, and from all accounts will not be a factor during the winter months. The outlook for spring

BUILDING COMMODITY PRICES

CURRENT prices for building materials and supplies as quoted by leading dealers and jobbers in the city for delivery in New York:

Note—Price changes are indicated by bold-face type.

Brick (Wholesale, on Dock, N. Y.) per 1,000:

For delivered prices in Greater New York add cartage, handling, plus 10 per cent.

Hudson River, best grades...\$15.00 to —
Hudson River, "off loads".... — to —
RaritanNo quotation

Face Brick—Delivered on job in New York:

Rough Red\$37.00 to —
Smooth Red..... 37.00 to —
Rough Buff..... 42.00 to \$43.00
Smooth Buff..... 42.00 to 43.00
Rough Gray..... 45.00 to 46.00
Smooth Gray..... 45.00 to 46.00
Colonials 25.00 to —
Second hand brick, per load of 1,500 delivered..... 15.00 to —

Cement—Delivered at job site, in Manhattan, Bronx, Brooklyn and Queens:

Domestic Portland cement, per bbl....\$4.00
Rebate for bags, 25c. each.

Gravel—Delivered at job site in Manhattan and Bronx:

1½ in., Manhattan deliveries, per cu. yd.\$3.25
Bronx deliveries..... 3.50
¾ in., Manhattan deliveries..... 3.25
Bronx deliveries..... 3.50

Note—Prices for deliveries in Brooklyn and Queens are approximately the same as for Manhattan, except where job is located at a great distance from the water front, in which case prices will be slightly higher.

Grit—Delivered at job site in Manhattan and Bronx:

Manhattan deliveries.....\$2.25
Bronx deliveries..... 2.50

Note—Prices for deliveries in Brooklyn and Queens are approximately the same as for Manhattan, except where job is located at a great distance from the water

front, in which case prices will be slightly higher.

Hollow Tile—

Exterior—not used in Manhattan; quotations only on specified projects.

Interior—Delivered at job site in Manhattan, south of 72d street.

2x12x12 split furring...\$63.75 per 1,000 sq. ft.
3x12x12102.00 per 1,000 sq. ft.
4x12x12114.75 per 1,000 sq. ft.
6x12x12153.00 per 1,000 sq. ft.

Note—For deliveries north of 72d street, Manhattan, and in Brooklyn, Bronx and Queens, prices job site are slightly higher, according to location of work, which varies trucking charges.

Lath—

Eastern Spruce delivered at job site in Manhattan, Bronx, Brooklyn & Queens,\$6.50 per 1,000

Lime—

Delivered at job site in Manhattan, Bronx, Brooklyn and Queens:

Finishing Lime (Standard in 300 lb. barrel).....\$3.70 per bbl.
Common Lime (Standard 300 lb. barrel) 2.50 per bbl.
Hydrate Finishing, in cloth bags23.50 2 ton
Rebate for bags, 10c. per bag.

Plaster—

Delivered at job site in Manhattan, Bronx, Brooklyn and Queens:

Neat Wall Cement, in cloth bags\$24.30 per ton
Lath Mortar, in cloth bags... 18.05 per ton
Brown Mortar, in cloth bags. 18.05 per ton
Finishing Plaster in cloth bags 27.00 per ton
Rebate for returned bags, 30c. per bag.
Finishing Plaster (250 lb. barrel)\$3.50 per bbl.
Finishing Plaster (320 lb. barrel) 4.35 per bbl.

Plaster Blocks—

2 in. (solid) per sq. ft.....\$0.11
3 in. (hollow) per sq. ft..... 0.11

The Bulk of the Purchasing Power

Expended in connection with the construction, maintenance and operation of buildings in the Metropolitan District is exercised by six classes—owner, architect, mortgage lender, general contractor, real estate agent and building manager.

A comparison of names found in conveyances, mortgages, building loans, plans filed and other recorded instruments with those on the subscription books of the RECORD AND GUIDE, shows the percentage of names of these principals appearing as subscribers whether taken separately or collectively, to be very high, indicating that in greater New York few buildings are constructed where the RECORD AND GUIDE is not read by one or more of the major interests controlling the project.

The RECORD AND GUIDE occupies a unique position as a direct appeal advertising medium. It is the only publication read by members of an entire group having most to do with the expenditure of money appropriated for construction, maintenance and operation.

MATERIALS AND SUPPLIES

business from building work, however, is considered favorable, and during the next few months plans should be developed that will result in busy times for the lumber dealers. From all accounts there will in all probability be a great volume of suburban construction, particularly in small house building, and there are prospects of a general revival of structural activity that promises much for all departments of the building industry. Lumber prices are

very firm, and will not likely change materially during the next month or so. What the coming spring will develop in the price situation is entirely dependent upon the conditions maintaining at that time, and will largely be determined by the supply and the demand.

Face Brick.—There have been a few substantial face brick orders placed during the past week, and quite a number of projects have been brought out for figures. In general the situation is

quiet, however, and dealers do not anticipate any unusual activity until the financial interests make it somewhat easier for prospective builders to arrange their plans. Prices are firm and not subject to immediate revision.

Structural Steel.—Market conditions as applied to fabricated material for building purposes have not measurably changed during the past week. Many owners of contemplated structures have had their plans finished for some time, but have been holding their projects in abeyance in the hope of a recession in steel and other essential material prices to a degree that would substantially decrease the cost of construction and permit a reasonable margin of profit on their investments. At the present time there is no well-founded prediction that building material costs are likely to recede from their existing high levels, and in some instances where slight reductions have been made the effect is offset by increases in other lines, which result in holding the cost of a completed structure at approximately the same level as has been prevalent for months past. This naturally has slowed down interest in the steel situation from the building standpoint to the effect that, according to the records of the Bridge Builders' and Structural Society for the month of December, 1918, it is shown that only 29 per cent. of the entire capacity of the bridge and structural shops of the country was contracted for.

Window Glass.—Trade in this line continues its seasonable dullness, and the demand is not expected to improve until the spring building season is at hand, when all building interests anticipate increased activity. At the Pittsburgh convention of glass manufacturing interests this week it has been decided that window glass plants will operate on a "two-period" basis during the current year. The first period will be from February to June and the second from August to November. It was explained that the two-period system was adopted in order that manufacturers of glass might keep their workers employed as much as possible

(Continued on page 90)

IN THE METROPOLITAN MARKETS

Plaster Boards—

Delivered at job site in Manhattan, Bronx, Brooklyn and Queens:

27x28x1 in.	.....\$0.35	each
27x48x 1/4 in.	.....	0.32 each
32x36x 1/4 in.	.....	0.21 each
32x36x 3/8 in.	.....	0.21 each
32x36x 1/2 in.	.....	0.23 1/2 each

Sand—

Delivered at job in Manhattan

Delivered at job in Bronx.. 2.25 per cu. yd.

Note—Prices for deliveries in Brooklyn and Queens, approximately the same as in Manhattan, except where project is located at a great distance from the water front, in which case prices will be slightly higher.

Broken Stone—

1 1/2 in., Manhattan delivery.	.....\$3.25	per cu. yd.
Bronx delivery.....	3.50	per cu. yd.
3/4 in., Manhattan delivery..	3.25	per cu. yd.
Bronx delivery.....	3.50	per cu. yd.

Note—Prices for deliveries in Brooklyn and Queens, approximately the same as in Manhattan, except where project is located at a great distance from the water front, in which case prices will be slightly higher.

Building Stone—

Indiana limestone, per cu. ft.....	\$1.23
Kentucky limestone, per cu. ft.....	1.50
Brier Hill sandstone, per cu. ft.....	1.50
Gray Canyon sandstone, per cu. ft....	.95
Buff Wakeman, per cu. ft.....	1.50
Buff Mountain, per cu. ft.....	1.50
North River bluestone, per cu. ft.....	1.05
Seam face granite, per sq. ft.....	1.00
South Dover marble (promiscuous mill block, per cu. ft.....	2.25
White Vermont marble (sawed), New York, per cu. ft.....	3.00

Structural Steel—

Plain material at tidewater; cents per pound:

Beams & channels up to 14 in..	3.07	to
Beams & channels over 14 in..	3.07	to
Angles, 3x2 up to 6x8.....	3.07	to
Zees and tees.....	3.07	to
Steel bars, half extras.....	3.07	to

Lumber—

Wholesale prices, New York:

Yellow pine, merchantable 1905, f.o.b.N.Y.):	
3x4 to 5x12, 10 to 20 ft....	\$48.00 to \$52.00
6x12 to 14x14.....	41.00 to 56.00
Hemlock, Pa., f. o. b. N. Y.	
Base price, per M.....	\$36.00 to
Hemlock, W. Va., base price,	
per M.....	36.00 to
(To mixed cargo price add freight \$1.50.)	
Spruce, Eastern, random cargoes, narrow (delivered).....	\$38.00 to \$42.00
Wide cargoes.....	52.00 to 56.00
Add \$1.00 per M. for each inch in width over 12 ins. Add \$1.00 per M. for every 2 ft. over 20 ft. in length. Add \$1.00 per M. for dressing.	
Cypress lumber (by car, f. o. b. N. Y.):	
First and seconds, 1-in.....	\$70.00 to
Cypress shingles, 6x18, No.	
1 Hearts.....	10.00 to
Cypress shingles, 6x18, No.	
1 Prime.....	8.50 to
Quartered oak.....	115.00 to \$120.00
Plain oak.....	80.00
Flooring:	
White oak, quartered, select.....	67.00
Red oak, quartered, select.....	67.00
Maple No. 1.....	56.50 to
Yellow pine, No. 1, common flat.....	43.00 to
N. C. Pine, flooring, Norfolk.....	43.00 to

Window Glass—

Official discounts from manufacturers' lists:

Single strength, A quality, first three brackets.....	77%
B grade, single strength, first three brackets.....	77%
Grades A and B, larger than the first three brackets, single thick.....	77%
Double strength, A quality.....	79%
Double Strength, B quality.....	81%

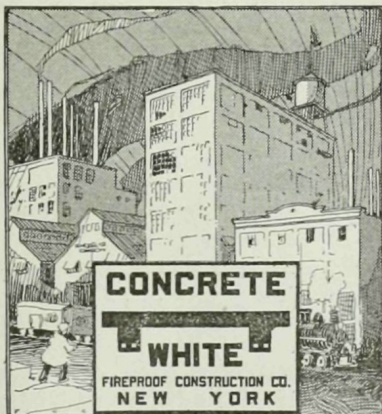
Linseed Oil—

City brands, oiled, 5 bbl. lots.....	\$1.58 to
Less than 5 bbls.....	1.59 to

Turpentine:

Spot in yard, N. Y., per gal....	\$0.72 to
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BY

GEORGE BURDETT FORD
Consultant to the Commission
of Building Districts and Re-
strictions, assisted by Herbert
S. Swan and F. P. Schiavone

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THE RECORD AND GUIDE

(Continued from page 89)
during 1919 without creating an over-production. The wage situation has not yet been adjusted, and as a consequence it is not definitely decided as to the date of commencement of operations. Glass prices are unchanged.

Cast Iron Pipe.—It has been stated that the cast iron pipe manufacturers will take no joint action in regard to a price recession, but there are marked indications that public lettings will bring out considerably lowered quotations than have been prevalent in the past year. At the present time business is extremely light, but the prospects for the spring are steadily improving, as it is definitely known that a large volume of municipal work will be released as soon as weather conditions permit the construction of public improvements. Prices are unchanged.

Linseed Oil.—There has been practically no change in the oil market situation, with buying a negligible quantity and prospects for increased interest slim until there has been a marked resumption of building construction throughout the entire country. Stocks are light and prices are steady and unchanged.

Bids for Subway Construction.

The Public Service Commission for the First District has received bids for the supply and erection of structural steel for the construction of the elevated portion of the Fourteenth Street-Eastern Subway. This subway extends from Fourteenth street and Sixth avenue, Manhattan, as an underground railroad to a point near Johnson avenue, in the Williamsburg section of Brooklyn, whence as an elevated structure it continues to a connection with the existing B. R. T. elevated structures in the vicinity of East New York. When the contract is let for the column foundations upon which to erect the structure, for which bids were received last week, all of the Fourteenth Street-Eastern line will be under contract save for a small section at the point where the elevated and subway portions join. Bids will shortly be invited upon these additional contracts, it is anticipated. Much of the subway work is well advanced, including the tunnel under the East River from East Fourteenth street to North Seventh street, Brooklyn, and the hope has been expressed, if no unforeseen delays occur, that the whole line will be ready for trains during 1920. The low bidder for the supply and erection of steel was the firm of Terry & Tench, whose proffer was \$1,718,780.

Decrease in Queens Building.

John W. Moore, superintendent of buildings in Queens, in his report on building operations in that borough for 1918, states that plans were filed for buildings during the year at an estimated cost of \$6,768,138. This was a falling off of \$4,867,115 from the total of \$11,635,253 for 1917. The amount of decrease was almost exactly the total value of tenements and apartment houses erected last year, and is a reflection of the fact that during the last year builders in Queens were unable to erect these multiple-family houses to an advantage.

As the monthly reports from the bureau have indicated, there has been considerable activity in the borough in the erection of frame dwellings. Builders endeavored in the erection of these smaller units to supply the big housing demand that has been apparent in every section of the borough. The erection of factories has proceeded at a slow

pace. A total of sixty-six were erected, but in most instances they were small in size. The big developments in the industrial line are awaiting a more favorable trend in the building material market. Most of the factory additions were those made necessary to complete the contracts given to local concerns for war materials. The number of garages erected indicates a continued growth in the number of persons owning automobiles.

QUEENS.

PLANS FILED FOR NEW BUILDINGS

	1918		1917	
	No.	Cost	No.	Cost
Dwellings, frame	775	\$1,932,267	1,964	\$4,640,670
Dwellings, brick..	112	477,500	720	2,650,450
Stores and Dwellings, frame....	3	22,000	74	100,600
Stores and Dwellings, brick....	21	116,600	121	1,040,300
Tenements, fr....	.....	.....	.....	.....
Tenements, br....	4	49,000	62	1,450,000
Stores and Tenements, frame....	.....	.....	.....	.....
Stores and Tenements, brick...	.....	.....	23	192,100
Public Buildings (Amusement)..	4	145,000	14	101,650
Public Buildings (Municipal)...	1	12,500	.....	.....
Manufactories & Workshops....	66	2,319,850	28	902,750
Churches.....	3	156,500	3	22,000
Schools.....	5	84,000	.....	.....
Hotels, Boarding Houses, etc....	5	53,500	2	48,000
Hospitals.....	.....	.....	.....	.....
Storage Ware Houses.....	66	331,335	14	279,675
Office Buildings	20	89,400	3	21,475
Garages.....	856	695,543	302	14,675
Stables.....	6	18,875	19	56,550
Other Frame	.....	.....	.....	.....
Structures ...	281	89,268	270	142,133
Totals.....	2,228	\$6,768,138	3,619	\$11,656,078
Decrease, 1918.....	.....	.....	1,291	\$4,882,940

Sustain Fire Exit Law.

The Appellate Division has unanimously sustained the constitutionality of the so-called "Factory Exit Law," in the case of Cockcroft vs. the State Industrial Commission, and, in affirming the judgment of the Court below, adopted the opinion of Justice Gavegan, before whom the case was tried. This is the law which had its origin in the Triangle Waist Company fire on March 25, 1911, that resulted in the loss of 146 human lives because of the absence of proper exit facilities, it was charged.

Sketches for Large Bronx Apartment.

William Lawrence Bottomley, architect, 597 Fifth avenue, has been retained to prepare plans for a modern six-story fireproof apartment, accommodating thirty families, to be erected on a plot at the southwest corner of 227th street and Arlington avenue. The owner of this operation is Miss Dora M. Lesley. The facades will be of face brick, with limestone trimmings, and all improvements and conveniences will be installed. Sketches are now being prepared, and it is likely that active construction will be started during the coming spring or summer.

PERSONAL AND TRADE NOTES.

The Lime Association recently moved its general office to 510 Mather Building, 918 G street, Washington, D. C.

Major Charles H. Higgins, Ordnance Department, U. S. A., has received his discharge from the service and returned to the firm of Delano & Aldrich and Charles H. Higgins, architects and engineers, 126 East 38th street.

Walter N. Polakov, consulting engineer, 31 Nassau street, announces the founding of the Walter N. Polakov &

Company, Inc., consultants in power-production methods, industrial investigations, labor problems, scientific record systems and production accounting.

Building Trades Employers' Association, at its annual meeting, to be held Tuesday, February 18, will vote for the following officers: President, Ronald Taylor; first vice-president, Fred B. Tuttle; second vice-president, Fred B. N. Chambers; chairman of the Board of Governors, Charles J. Kelly; treasurer, J. P. Ryan.

American Radiator Company recently issued new discount sheets showing reductions of approximately 25 per cent. in prices of radiators and boilers manufactured by the company. The company also has issued a special announcement, stating that until further notice it will protect all orders against any decline in its prices. In making the announcement it expresses the hope that the reduction in prices will increase new building.

Building Material Men's Association of Westchester County, at its recent annual meeting, elected the following officers for the ensuing year: J. Albert Mahlstedt, New Rochelle, president; W. B. Hoffman, White Plains, vice-president; Albert See, Pleasantville, treasurer, and Tracy Cowen, New Rochelle, secretary. Directors elected include Abram H. Slater, Portchester; George H. Kapp, Mt. Vernon; Robert Haviland, Chappaqua; Louis F. Washbourne, Ossining, and Hugh McDonald, Scarsdale.

CONTEMPLATED CONSTRUCTION.

Manhattan.

APARTMENTS, FLATS & TENEMENTS.
48TH ST.—Carner & Lang, 110 West 43d st, have plans in progress for alterations to the 5-sty brick apartment, 25x100 ft, with stores, at the northwest corner of 48th st and 1st av, for owner to be announced later. Cost, about \$8,000. Architects will be ready for estimates on general contract about March 1.

72D ST.—Harold F. Smith, 38 West 32d st, has plans in progress for alterations to the 4-sty brick dwelling, 25x60 ft, into apartments, at 322 West 72d st, for Joseph Ettlinger, 13 Astor pl, owner, who will take bids on separate contracts. Cost, approximately \$14,000.

68TH ST.—Wm. L. O'Connell, 62 West 45th st, has purchased the 4-sty brick and stone dwelling, on lot 25x100 ft, at 47 West 68th st, and contemplates alterations into bachelor apartments. Name of architect and details of construction not yet available.

BANKS.

BEAVER ST.—Delano & Aldrich, 126 East 38th st, will prepare the plans for the 3-sty brick and stone addition to banking building to be located at 81-83 Beaver st, adjoining the present building, for Brown Brothers & Co., 59 Wall st, owners. Cost, about \$150,000. Project may not go ahead for some time. Details not fully decided upon.

HALLS AND CLUBS.

57TH ST.—The Association of Catholic Charities, Inc., Mrs. Thomas Hughes Kelly, treasurer, in charge, 667 Lexington av, contemplates extensive alterations to the 4-sty brick residence, 20x100 ft, into a clubhouse, at 217 East 57th st, for which name of architect and details of construction will be available later.

STABLES AND GARAGES.

FRONT ST.—Louis A. Sheinart, 194 Bowery, has completed plans for a 1-sty brick garage, 50x140 ft, in the south side of Front st, 150 ft west of Jackson st, for John Coakley, owner, care of architect.

Cost, about \$12,000. Architect will soon take bids on general contract.

STORES, OFFICES AND LOFTS.

DUANE ST.—The Concord Soe Co., 116 Duane st, contemplates alterations to the 5-sty brick store and loft building at 116 Duane st, for which no details have been decided. Name of architect will be announced later.

NASSAU ST.—Randolph H. Almiroty, 220 5th av, has completed plans for alterations to the 8-sty brick and stone store and office building, 31x57 ft, at 90 Nassau st, for Guylo Armony, owner, on premises. Alteration consists of installing standpipe system, tanks, brick walls, &c. Cost, about \$5,000.

21ST ST.—Randolph H. Almiroty, 220 5th av, has prepared plans for alterations to the 7-sty brick loft building, 27x100 ft, at 37 West 21st st, for Wm. H. Jeffers, 128 Broadway, owner. Work consists of fire-proof doors, shutters and fire escapes.

Bronx.

APARTMENTS, FLATS & TENEMENTS.

GRAND BLVD.—Charles Kreymborg, 369 East 163d st, has completed plans for two

5-sty brick and stone apartments, 59x105 ft each, on the Grand Boulevard and Concourse, for the Absar Realty Co., Benjamin Weisman, president, owner and builder. Cost, about \$130,000. It is expected that work will be started about March 1.

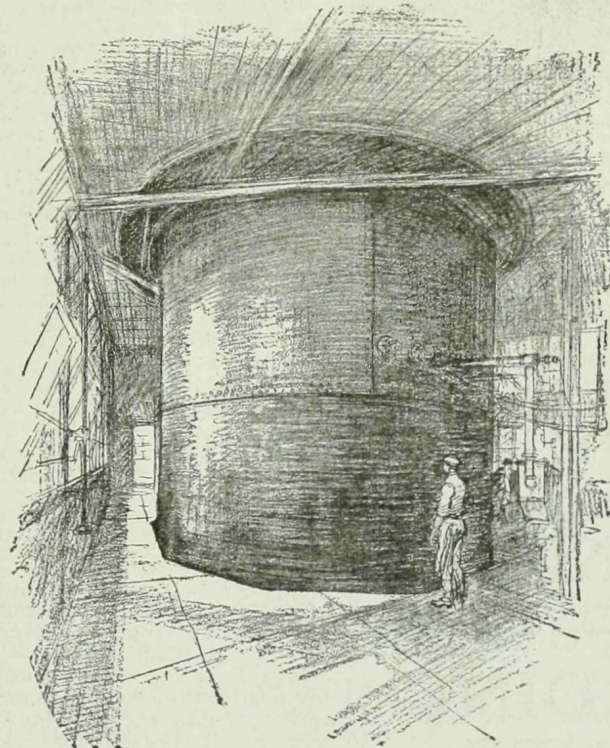
Brooklyn.

APARTMENTS, FLATS & TENEMENTS.

SOUTH OXFORD ST.—Montrose Morris Sons, 533 Franklin av, have plans in progress for alterations to the 4-sty brick dwelling in South Oxford st, into bachelor apartments, for owner, to be announced later. Cost, about \$3,500. Details will be available later.

CAMBRIDGE PL.—Montrose Morris Sons, 533 Franklin av, have started sketches for alterations to the 4-sty brick dwelling, 20x60 ft, at 67 Cambridge pl, into a rooming house, for owner, to be announced later. Cost, about \$6,000.

SURF AV.—Morris Perlstein, 49 Fulton av, Middle Village, L. I., has started plans for two 3-sty brick tenements, 20x82 ft, at Surf av and West 25th st, for Charles Martino, 2816 West 30th st, owner and builder. Cost, about \$12,000 each.



Stacks at Waterside

Twenty-two feet in diameter and three hundred feet high, the stacks of Waterside may be depended upon to carry away the furnace gases without annoyance to the neighborhood. Cinder-bearing smoke is a thing of the past at Waterside, for a system of cinder catchers which removes all the solid particles from the gases has been installed

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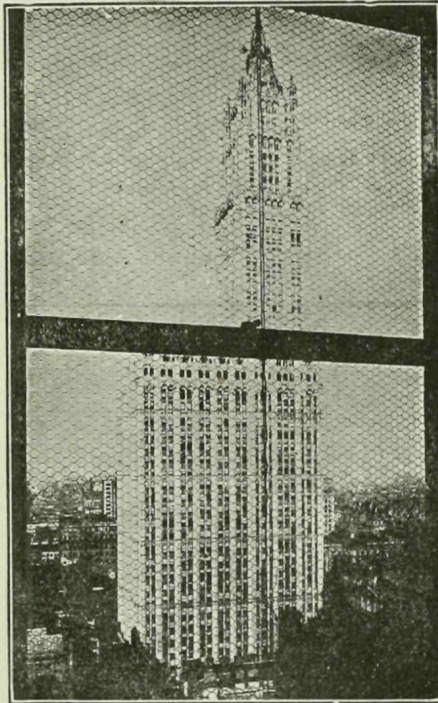
WEST 33D ST.—Morris Perlstein, 49 Fulton av, Middle Village, L. I., has plans in progress for four 3-sty brick tenements, 20x62 ft, in West 33d st and Neptune av, for Joseph Tompkins, owner and builder, care of architect. Cost, about \$9,000 each.

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BANKS.

FLATBUSH AV.—Ludlow & Peabody, 101 Park av, Manhattan, have been selected as architects for alterations to the 2-sty store and dwelling at 230-32 Flatbush av, into banking quarters for the People's Trust Co., 181 Montague st, owner. Architects will probably be ready for estimates on general contract about Jan. 20. Project includes new facade and general interior alterations.

DWELLINGS.

SARATOGA AV.—Cohn Brothers, 361 Stone av, have completed plans for three 2-sty brick dwellings, 16x60 ft, with stores, at 459-467 Saratoga av, for Davies Isaacowitz, 1467 President st, owner and builder. Total cost, \$22,000.

EAST 19TH ST.—Slee & Bryson, 154 Montague st, have completed plans for a 2½-sty frame dwelling, 26x51 ft, in the west side of East 19th st, 200 ft north of Av C, for Ernest Anderson, 840 52d st, owner and builder. Cost, about \$7,000.

DOVER ST.—Slee & Bryson, 154 Montague st, have prepared plans for a 2-sty frame dwelling, 26x51 ft, at 225 Dover st, for Ernest Anderson, 840 52d st, owner and builder. Cost, \$7,000.

WEST 33D ST.—George H. Suess, 2920 Railroad av, has completed plans for a 3-sty brick dwelling, 20x65 ft, with stores, at West 33d st and Neptune av, for Wm. Avitable, S. F. Barrero and J. J. Ryan, West 15th st and Neptune av, owners and builders. Cost, about \$7,000.

78TH ST.—J. C. Wandell, 86th st and Fourth av, has plans in progress for two 2½-sty frame dwellings, 18x36 ft, in the north side of 78th st, 221 ft east of 18th av, for E. G. Vail, 189 Montague st, owner and builder. Cost, \$4,500 each.

79TH ST.—F. W. Eisenla, 650 68th st, has completed plans for sixteen 2½-sty frame dwellings, 17x34 ft, in 79th st, east of Sixth av, for the J. W. Sands Realty Co., J. W. Sands, president, 472 58th st, owner and builder. Total cost, \$120,000.

WEST 35TH ST.—George H. Suess, 2919 Railroad av, has plans in progress for eleven 3-sty brick dwellings, 20x65 ft, with stores, in West 35th st, near Mermaid av, for Wm. Avitable, West 15th st and Neptune av, owner and builder. Cost, \$7,000 each.

DOVER ST.—Slee & Bryson, 154 Montague st, have completed plans for a 2½-sty frame and stucco dwelling in the east side of Dover st, 220 ft south of Oriental blvd, for A. B. Dietrich, 574 East 13th st, owner and builder. Cost, about \$6,000.

WEST 19TH ST.—Morris Perlstein, 49 Fulton av, Middle Village, L. I., has plans in progress for six 2-sty brick dwellings, 20x55 ft, in the north side of West 19th st, 100 ft north of Surf av, for Wm. Avitable, West 15th st and Neptune av, owner and builder. Cost, \$4,500 each.

WEST 19TH ST.—Morris Perlstein, 49 Fulton av, Middle Village, L. I., has plans in progress for a 2-sty brick dwelling, 20x40 ft, in the south side of West 19th st, north of Surf av, for Wm. Avitable, West 15th st and Neptune av, owner and builder. Cost, about \$4,000.

WEST 19TH ST.—Morris Perlstein, 49 Fulton av, Middle Village, L. I., has finished plans for four 2-sty brick dwellings, 20x35 ft, in the west side of West 19th st, north of Surf av, for Wm. Avitable, West 15th st and Neptune av, owner and builder. Cost, \$4,000 each.

80TH ST.—Plans have been prepared privately for two 2-sty frame and stucco dwellings, 20x45 ft, in the north side of 80th st, 220 ft west of 19th av, for Leahy Bros., 1843 80th st, owners and builders. Cost, \$6,000 each.

19TH AV.—C. A. Olsen, 1220 54th st, has plans in progress for two 2-sty frame and stucco dwellings, 20x52 ft, at 7209 19th av, for Jeremiah Healy, owner and builder, on premises. Cost, \$6,000 each.

CORTLAND ST.—George H. Suess, 2920 Railroad av, has completed plans for a 2-sty brick dwelling, 27x36 ft, at 2814 Cortland st, for Pearl and C. Christian, owners and builders, on premises. Cost, \$3,000.

83D ST.—J. C. Wandell, 86th st and 4th av, has plans in progress for a 2½-sty frame dwelling, 30x33 ft, at the southeast corner of 83d st and 7th av, for Frank Schule, 8315 7th av, owner and builder. Cost, about \$5,000.

57TH ST.—H. A. Weinstein, 32 Court st, has completed plans for three 2-sty brick dwellings, 19x62 ft, at the northwest corner of 57th st and Fort Hamilton av, for the Jonas Construction Co., 1609 46th st, owner and builder. Cost, about \$9,000 each.

FACTORIES AND WAREHOUSES.

LONG ISLAND CITY, L. I.—Plans have been prepared privately for a 2-sty addition to storage building in the east side of Weil pl, 107 ft north of Flushing av, for Sophie Heilfreich, 25 Flushing av, Long Island City, owner. Cost, about \$5,000.

GERRY ST.—Henry Holder, Jr., 242 Franklin av, is preparing plans for alterations and additions to the varnish and paint manufacturing plant at Gerry and Wallabout sts, for Moller & Schuman, Marcy av, owner. Cost, about \$80,000. Details will be available later.

HOSPITALS AND ASYLUMS.

SOUTH 9TH ST.—Helmle & Corbett, 190 Montague st, has plans in progress for a 7-sty brick and stone hospital on plot 126x150 ft, at the southeast corner of South 9th st and Driggs av, for the Williamsburgh Hospital, 342 Bedford av, owner. Cost, about \$350,000. Project may not go ahead for some time.

STABLES AND GARAGES.

ATLANTIC AV.—Montrose Morris Sons, 533 Franklin av, have plans in progress for alterations to the 2-sty brick garage and auto supply salesroom at 1402 Atlantic av for Paul Marko Co., Inc, owner, on premises.

LORIMER ST.—F. V. Laspia, 525 Grand st, has completed plans for a 1-sty brick garage, 50x100 ft, in the east side of Lorimer st, 50 ft north of Conselyea st, for Rev. Wm. G. Irvine, 65 Conselyea st, owner, who will soon be ready for estimates on general contract. Cost, about \$10,000.

LORIMER ST.—F. V. Laspia, 525 Grand st, has finished plans for a 1-sty brick and concrete garage, 50x100 ft, at 602-606 Lorimer st, for Angelo Petusella, owner and builder, on premises. Cost, about \$10,000.

78TH ST.—Plans have been prepared privately for six 1-sty brick attached garages, 16x18 ft, at 1256 78th st, for C. Steckel, 1052 60th st, owner and builder. Cost, \$3,000.

BAY 17TH ST.—Ferdinand Savignano, 6005 14th av, has completed plans for a 1-sty brick garage, 14x45 ft, at the northeast corner of Bay 17th st and Cropsey av for Michael Nobeletti, 1755 Cropsey av, owner and builder. Cost, \$4,500.

27TH ST.—M. Lenke, 764 Elmore pl, has finished plans for a 1-sty brick and concrete garage, 60x110 ft, in the south side of 27th st, 317 ft west of 3d av, for the Estate of D. S. Arnott, 810 Carroll st, owner. Lessee and builder to be announced later. Cost, \$12,000.

CONEY ISLAND AV.—P. G. Gallagher, 75 Oriental Blvd, has completed plans for a 1-sty brick garage, 50x200 ft, on the west side of Coney Island av, 103 ft north of Greenwood av, for Michael E. Finnigan, 44 Court st, owner. Lessee will be announced later.

STORES, OFFICES AND LOFTS.

RAILROAD AV.—George H. Suess, 2920 Railroad av, has plans in progress for a 1-sty brick store building, 22x60 ft, at the northeast corner of Railroad av and West 28th st, for Max Koschin, Cedarhurst, L. I., owner and builder. Cost, about \$4,500.

THEATRES.

STONE AV.—Zipkes & Cohen, 32 Union sq, have plans in progress for a 2-sty brick theatre, 200x75 ft, with stores, at 381 Stone av, for Joseph Speelberg, 308 Sheffield av, owner and builder. Cost, about \$75,000.

MISCELLANEOUS.

SURF AV.—Morris Perlstein, 49 Fulton av, Middle Village, L. I., has plans in progress for a 1-sty brick bath house and locker room, 96x108 ft, at Surf av and West 25th st, for Charles Martino, 2816 West 30th st, owner and builder. Cost, about \$20,000.

Queens.

DWELLINGS.

JAMAICA, L. I.—Plans have been prepared privately for a 2½-sty frame dwelling, 27x26 ft, on the west side of New York av, 196 ft north of Atlantic av, for Louis Derferm, 219 New York av, Jamaica av, owner and builder. Cost, \$3,500.

ROSEDALE, L. I.—Plans have been prepared privately for a 2-sty frame dwelling, 22x30 ft, at the southwest corner of Union av and Clinton av, for S. Stievinard, Rosedale, L. I., owner and builder. Cost, \$3,000.

Suffolk.

FACTORIES AND WAREHOUSES.

GREENPORT, L. I.—Russel G. Cory, 39 Cortlandt st, Manhattan, has plans about completed for a 1-sty brick mill building, about 60x60 ft, at Greenport, L. I., for the Pennsylvania Textile Co., Madison av and 25th st, Manhattan, owner. Architect will soon be ready for bids on general contract.

MISCELLANEOUS.

HUNTINGTON, L. I.—Maynicke & Franke, 25 East 26th st, Manhattan, has started revised plans for a 1-sty limestone or Vermont marble museum, 44x113 ft, in Huntington Park, for August Heckscher, 50 East 42d st, Manhattan, owner. Cost, about \$100,000. Architects will take bids on general contract when revised plans are completed.

Westchester.

DWELLINGS.

PELHAMWOOD, N. Y.—William J. Yen-nie, 35 East 42d st, Manhattan, contem-plates the erection of a 2½-sty tapestry brick and stucco residence on plot 52x28 ft, at Pelhamwood, N. Y., for which name of architect and details of construction will be announced later. Cost, about \$12,000.

YONKERS, N. Y.—Oscar Fosberg, 314 Union av, Mt. Vernon, N. Y., has completed plans for a 2½-sty hollow tile and stone dwelling, 30x40 ft, at the southeast corner of Fox st and Uredinberg av, for John Stash, owner, on premises. Cost, about \$8,500. K. Karlson, 399 Fox st, Yonkers, has the general contract. Work will be started immediately.

BRONXVILLE, N. Y.—Plans have been prepared privately for a 2½-sty frame dwelling, 25x40 ft, at Pondfield rd and Dana av, for Oliver M. Oakes, Bronxville, owner and builder. Cost, about \$10,000.

YONKERS, N. Y.—Plans have been prepared privately for a 2½-sty frame dwelling, 28x30 ft, at 240 McIntyre av, for Emil Lund, Lake av, Tuckahoe, N. Y., owner and builder. Cost \$6,000.

SCARSDALE, N. Y.—Wm. J. Cherry, Grand Central Terminal Building, Man-hattan, has plans in progress for extensive alterations and additions to the 2½-sty frame dwelling at Scarsdale for H. M. Col-lins, Scarsdale, owner. Architect will soon be ready for estimates on general contract.

HALLS AND CLUBS.

YONKERS, N. Y.—G. Howard Chamber-lain, 18 South Broadway, has plans in progress for alterations and additions to the clubhouse and locker building at North Broadway and Odell av for the Hudson River Country Club, 1000 North Broadway, owner. Plans will be ready for bids about Jan. 22.

New Jersey.

APARTMENTS, FLATS & TENEMENTS.

EAST ORANGE, N. J.—O. C. Gonnelli, 191 Market st, Newark, N. J., has finished plans for a 3-sty frame tenement, 22x52 ft, with stores, at 207 Rhode Island av, for Serafino De Martino, 416 Halstead st, East Orange, N. J., owner and builder. Cost, about \$7,000.

DWELLINGS.

ELIZABETH, N. J.—Plans have been prepared privately for a 2½-sty frame dwelling, 21x29 ft, at 140 Springfield road, for Florenz B. Boham, 52 Orchard st, Eliz-abeth, owner and builder. Cost, about \$4,500.

EAST ORANGE, N. J.—E. V. Warren, Essex Building, Newark, N. J., has com-pleted plans for two 2½-sty frame dwell-

ings, 24x30 ft, at 257-259 South Burnett st, for the Kelly-Anderson Co., 220 Main st, East Orange, owner and builder. Cost, \$6,000 each.

EAST ORANGE, N. J.—E. V. Warren, Essex Building, Newark, N. J., has pre-pared plans for a 2½-sty frame dwelling, 24x26 ft, at 296 North Clinton st, for Charles J. Lehman, 482 South 16th st, New-ark, owner and builder. Cost, \$5,000.

MONTCLAIR, N. J.—John E. Baker, Jr., 74 North Fullerton av, Montclair, has com-pleted plans for a 2½-sty frame dwelling, 22x34 ft, on the east side of North Full-erton av, for Victor Carlson, 9 Mountain av, owner and builder. Cost, \$6,000.

BLOOMFIELD, N. J.—Herman Fritz, News Building, Passaic, N. J., has prepared plans for three 2½-sty frame dwellings, 22x24 ft, in Halcyon Park, for George E. Scherer, 15 Parkway East, Bloomfield, N. J., owner and builder. Cost, \$4,000 each.

MONTCLAIR, N. J.—Chris Myers, Crane Building, Montclair, has completed plans for a 2½-sty frame and brick dwelling, 28x 42 ft, at Montclair, for Engstrom & Co., 251 Grove st, Montclair, owners and build-ers. Cost, about \$10,000.

MONTCLAIR, N. J.—H. M. Fisher, 483 Bloomfield av, Montclair, has finished plans for a 2½-sty frame dwelling, 22x48 ft, in Valley rd, for Joseph R. Hughes, 418 Val-ley rd, owner and builder. Cost, about \$8,000.

ELIZABETH, N. J.—J. Ben Beatty, 15 Reid st, has completed plans for two 2½-sty frame dwellings, 26x26 ft, at 739-741 South Park st, for Max Shulman, South Park st, Elizabeth, N. J., owner and build-er. Cost, \$2,500 each.

FACTORIES AND WAREHOUSES.

PASSAIC, N. J.—Frank Pirrone, Gar-field, N. J., has started sketches for a 2-sty brick factory building, 40x50 ft, in Jefferson st, for owner to be announced later. Cost, about \$12,000.

RIDGEFIELD PARK, N. J.—The Im-perial Brush Co., Philip Le Brocq, presi-dent, Ridgefield Park, contemplates the erection of a 3-sty brick factory building 200x150 ft, on the Bergen Turnpike and Union st, for which name of architect and details of construction will be announced later.

KEARNY, N. J.—Plans will be prepared privately for the reconstruction of the fer-tilizer plant recently destroyed by fire on Harrison av, Kearny, N. J., for Swift & Co., 32 10th av, Manhattan, owner. Project will involve a number of buildings, includ-ing a frame fertilizer house, boiler house, warehouse and glue house. Cost, about \$150,000.

MUNICIPAL.

ELIZABETH, N. J.—Jacob I. Bauer, 120 Broad st, has completed plans for a draw-bridge to be erected across the Elizabeth River at South Front st for the Board of Chosen Freeholders of Union County, Court House, Elizabeth, N. J., owners. Cost, about \$175,000.

SCHOOLS AND COLLEGES.

NEWARK, N. J.—John H. and Wilson C. Ely, Firemen's Building, Newark, have prepared preliminary plans, which have been approved for a 3 and 4-sty brick and reinforced concrete industrial school for boys, 225x170 ft, on Sussex av, for the Board of Education of the City of Newark, R. D. Argue, secretary, City Hall, owner. Cost, about \$500,000. Working plans for this project will be started immediately.

Other Cities.

DWELLINGS.

GARRISON, N. Y.—Col. Jacob Ruppert, 1639 3d av, Manhattan, has purchased prop-erty at Garrison-on-Hudson, N. Y., and contemplates the erection of a 2½-sty hol-low tile and stucco residence, about 40x120 ft. Name of architect and details of con-struction will be announced in a later issue.

SOUTH NORWALK, CONN.—Theodore A. Meyer, 114 East 28th st, Manhattan, has plans in progress for a 1-sty frame and stucco dwelling, 40x55 ft, on Calf Pasture Island, South Norwalk, Conn., for H. B. Layman, Cathedral Park West and 97th st,

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Manhattan, owner. Cost, about \$18,000. Architect will take bids on general contract about March 1.

HOSPITALS AND ASYLUMS.

POUGHKEEPSIE, N. Y.—Lewis F. Pilcher, State Architect, Capitol, Albany, N. Y., will have plans prepared for a 1-sty frame tuberculosis hospital, 32x300 ft, to be erected at the Hudson River State Hospital, Poughkeepsie, N. Y., for the State Hospital Commission, E. S. Elwood, Albany, N. Y., owner. Cost, about \$75,000. Owner will build by day's work.

CONTRACTS AWARDED.

All items following refer to general contracts, except those marked "sub."

DWELLINGS.

MANHATTAN.—The George A. Fuller Co., 949 Broadway, has the general contract for extensive alterations and additions to the 4-sty brick and stone residence, 25x100 ft, at 933 5th av, for Charles E. Mitchell, 3 East 85th st, owner, from plans by Walker & Gillette, 128 East 37th st, architects. Cost, about \$40,000. Project includes new brick and stone front, rearrangement of interior partitions, new stairs, elevator, etc.

FACTORIES AND WAREHOUSES.

MANHATTAN.—The Rockwell Construction Co., 118 West 112th st, has the general contract for a 1-sty brick factory building,

56x200 ft, at 73-77 Wooster st, through to 387-9 West Broadway, for the Stamping Products Co., lessee, 13 Lighthouse st, from plans by D. Wortmann, 114 East 28th st, architect. Cost, about \$15,000.

JERSEY CITY, N. J.—Joseph Jewkes & Son, 676 Montgomery st, Jersey City, have the general contract for a 1-sty steel and brick foundry, 100x160 ft, at the foot of Manhattan av, for the Oltmer Iron Works, 700 Monroe st, owners, from privately prepared plans. Cost, about \$15,000.

BROOKLYN, N. Y.—The White Fireproof Construction Co., 286 Fifth av, Manhattan, has the general contract for alterations to the 5-sty brick and reinforced concrete factory building at East 83d st and Ditmas av, for the National Aniline & Chemical Co., owner, on premises. Plans were prepared privately. Cost, about \$85,000.

TRADE AND TECHNICAL SOCIETY EVENTS.

NATIONAL ASSOCIATION OF SAND AND GRAVEL PRODUCERS will hold its annual meeting in Chicago, January 23-29.

NATIONAL BUILDERS' SUPPLY ASSOCIATION will hold its annual meeting at the Claypool Hotel, Indianapolis, January 20-22.

TECHNICAL LEAGUE OF AMERICA

holds its regular meeting second Friday of each month. Oscar S. Teale, secretary, 35 Broadway.

AMERICAN SOCIETY OF MECHANICAL ENGINEERS. Monthly meeting second Tuesday of each month, Calvin W. Rice, secretary, 29 West 39th st.

AMERICAN SOCIETY OF HEATING AND VENTILATING ENGINEERS will hold its annual meeting in the Engineering Societies' Building, 29 West 39th st., January 28-30.

NATIONAL BRICK MANUFACTURERS' ASSOCIATION will hold its thirty-first annual convention at Pittsburgh, Pa., February 2 to 8, 1919. Headquarters will be at the Fort Pitt Hotel.

BUILDING TRADES EMPLOYERS' ASSOCIATION will hold its annual meeting and election of officers Tuesday afternoon, February 18, at the association headquarters, 30 West 33d st.

NEW YORK STATE RETAIL HARDWARE ASSOCIATION will hold its annual convention and exhibition at Buffalo, N. Y., February 25 to 28, 1919. The convention headquarters will be at the Hotel Lafayette and the exhibition at the Broadway Auditorium.

AMERICAN ROAD BUILDERS' ASSOCIATION will hold its sixteenth annual convention at the Hotel McAlpin, New York, during the week of February 24, 1919. The convention will begin Tuesday, February 25, and close Friday, February 28. The programs for the various sessions are now being prepared and a number of interesting papers and addresses are assured. The convention will end with the usual banquet.

NEW YORK LUMBER TRADE ASSOCIATION will hold a banquet at the Waldorf-Astoria Monday evening, January 27. The proposition to hold a dinner this season originated before the signing of the armistice, and at the annual meeting on November 13 the secretary reported, as a result of the canvass taken a week previous, that the sentiment was strong for resuming the annual banquet, which for so long has been a feature of the lumber trade in New York. The committee having the matter in charge is composed of Russell J. Perrine, who is chairman; Everett L. Barnard, Henry Cape and J. C. Turner. Every effort will be made to make the affair a memorable one in the history of the association.

STANDARDS AND APPEALS. Calendar.

HOURS OF MEETING.

Board of Standards and Appeals, Tuesday, 10 a. m.

Board of Appeals, Tuesdays, at 1:30 p. m.

Call of Calendar, Tuesday, at 3 p. m.

Special meeting as announced in the Calendar.

All hearings are held in Room 919, Municipal Building, Manhattan.

BOARD OF STANDARDS AND APPEALS.

Tuesday, January 21, 1919, at 10 a. m.

Public Hearing.

1732-18-S—Proposed amendment to Rules for Fire Extinguishing Appliances. (See page 12).

Petitions for Variations.

586-18-S—196 Centre st, Manhattan.

616-18-S—99 Sixth av, Manhattan. Reopened January 7, 1919.

BOARD OF APPEALS.

Tuesday, January 21, 1919, at 1:30 p. m.

Appeals From Administrative Orders.

1717-18-A—2071-2079 Broadway & 200 West 73d st, Manhattan.

1730-18-A—615 Ovington av, Brooklyn.

1731-18-A—236 Power st, Brooklyn.

1734-18-A—576-578 Fifth av, Manhattan.

1733-18-A—Northeast corner 60th st and 15th av, Brooklyn.

1562-18-A—396-398 Broadway and 71-77 Walker st, Manhattan.

Under the Building Zone Resolution.

1720-18-BZ—1649 8th av, Brooklyn.

1726-18-BZ—3754 3d av, The Bronx.

1828-18-BZ—615 Ovington av, Brooklyn.

1729-18-BZ—East side Boston road, 148.18 ft. north of Tremont av. and west side of Bronx st, 104.65 ft. north of Tremont av, The Bronx.

1190-18-BZ—351-361 Troy av, southeast corner Carroll st, Brooklyn. Reopened December 10, 1918.

400-16-BZ—117-19 West 46th st, Manhattan. Reopened December 17, 1918.

1714-18-BZ—3819-3827 Broadway, Manhattan.

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(Continued from Page 83.)

Adeler Schwartz; at 321-323 East 3d st to Abraham Klein & Co., and in conjunction with Herbert Hecht space in 335-339 5th av to the Flapper Coats, Inc., and with Nathan Weiss space to Bernhard Schnall.

WM. A. WHITE & SONS, in conjunction with the Houghton Co., have leased to Phi Sigma Delta Fraternity of Columbia University the 5-sty and basement dwelling at 435 West 11th st.

WM. A. WHITE & SONS rented to W. L. Goeltz & Co. an office at 150 Nassau st; to Charles A. Anderson an entire floor at 132 Front st, and to Ashmead & Co. offices at 18 Broadway.

WHITE-GOODMAN leased with Spear & Co. the rear half of the 5th loft at 151-5 West 25th st, to the R. & L. Cloak Co.; for the estate of Ellen M. Hennessey, the 6th loft at 220 4th av, to A. Herman & Co.; the 1st loft at 116 East 18th st to Sklarsky, Blatt & Kobinsky; the top floor at 158-60 West 26th st to Max Siegel and the top floor at 35 West 20th st to Garlich & Naropsky.

Brooklyn.

McINERNEY-KLINCK REALTY CO. report the lease of the Clarendon Theatre, on the east side of Flatbush av, 200 ft. north of Clarendon rd. The property has a frontage of 50 ft. on Flatbush av and a depth of 150 ft., and is known as 1109-1113 Flatbush av. The premises have been leased for a long term of years at a total rent of \$50,000, and will be completely renovated and alter for the use of automobile sales and show room.

SAMUEL J. TANKOOS leased for a long term of years to the Hanover Lunch Co. the 4-sty building owned by Ethel C. Eason and Mildred C. Mowery, at 9 Hanson pl, opposite the Flatbush av depot of the Long Island Railroad, and upon completion of extensive alterations the lessee will open a branch establishment.

REAL ESTATE NOTES.

J. B. ENGLISH has been appointed agent of 521 West 52d st.

WM. A. WHITE & SONS have been appointed agents for the 4-sty tenement at 209 East 113th st, between 2d and 3d avs.

LORING M. HEWEN, who has been serving in the United States Navy for the past year, is now connected with Cushman & Wakefield, Inc. Mr. Hewen was previously with Cross & Brown.

ALDERMAN JOSEPH W. SULLIVAN, for several years active as a real estate broker, has become associated with the real estate office of Samuel J. Tankoos, recently opened in the Chatham & Phenix Bank Building at 11 John st.

SIMON NEWMAN, who, during the war, looked after real estate in the Purchase, Storage and Traffic Division of the General Staff of the War Department, has now returned to his deck at the Douglas Robinson, Charles S. Brown Co. Mr. Newman was elected vice-president of the Douglas Robinson, Charles S. Brown Co. at the annual meeting on January 2.

CHARLES F. NOYES CO. has been appointed managing agent for 388 Broadway, 93-95 Maiden Lane, and after February 1 next, for 133-135 Green street which building has been purchased under contract by the Parmelee Realty Corporation. It is announced that extensive improvements will be made to 133-135 Greene street from plans of Peter Joseph McKeon. As a result of the recent fire, the building will be rebuilt from basement to roof, and offered for rental to one tenant from February 1.

JESSE S. PHILLIPS, superintendent of Insurance, announces the appointment of William Leslie as actuary in charge of the workmen's compensation rate bureau of the New York Insurance Department to succeed Harwood E. Ryan, resigned. Mr. Leslie has been for the past four years actuary and secretary of the State Compensation Insurance Fund of California, prior to which he was for some time connected with the Reliance Life Insurance Company of Pittsburgh. Mr. Leslie will take up his new duties with the New York Insurance Department about February 15.

A MEMBERSHIP SHARE owned by former Gov. John A. Dix in the Adirondack League Club was auctioned off yesterday at Sheriff's sale held at the Real Estate Exchange sales rooms, 14 Vesey st. The share was sold to satisfy a judgment of \$600 against the former Governor and was bought up by the club at a single bid of \$300. The Adirondack League Club's preserves in Herkimer and Hamilton counties comprise thousands of acres. Membership shares in the organization have sold for as much as \$1,000. Mr. Dix had been a member since 1907. His share was auctioned off by Henry Brady.

AT THE ANNUAL MEETING of Douglas L. Elliman & Co., held Jan. 14, the following officers were elected: Douglas L. Elliman, president; Argyll R. Parsons, vice-president; Roland F.

Elliman, vice-president and assistant treasurer; Henry A. Frey, secretary. The directors were elected as follows: Douglas L. Elliman, Argyll R. Parsons, Roland F. Elliman, Henry A. Frey, Herbert A. Waldman, Alfred E. Taylor, Robert C. Knapp, R. W. Murray. The business of this corporation during the past year exceeded that of any previous year by 30 per cent. in spite of the fact that its president and many other important members were in the service. Special growth was reported in the management and business properties department.

William J. Van Pelt.

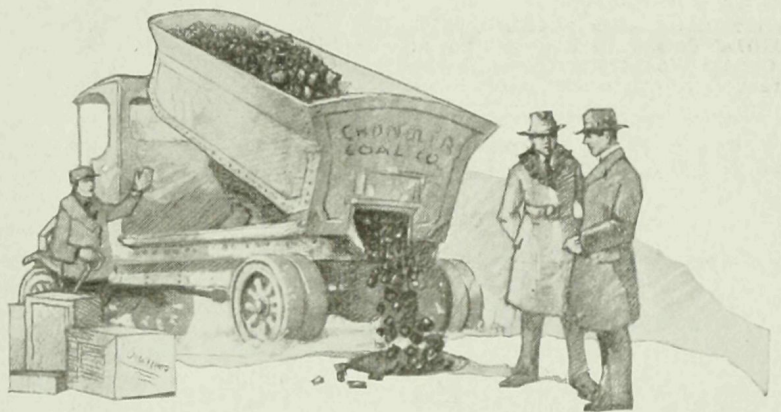
William J. Van Pelt, vice-president and treasurer of George R. Read & Company, who died on Saturday, January 11, at his home, 349 Convent avenue, was one of the best known brokers in the city. Mr. Van Pelt became associated with Mr. Read's organization thirty-five years ago, soon after Mr. Read left E. H. Ludlow & Company and started his own real estate business.

Mr. Van Pelt was a member of the Real Estate Board of New York and one of the governors for a number of years. He negotiated some of the

largest real estate transactions in the city. He was a member of the Downtown Club and the St. Andrews Club, and was greatly interested in prints and lithographs of old New York, of which he had an unusually interesting collection. He was sixty-two years old and was born in Hoboken, N. J., the son of William J. and Mary A. Van Pelt.

Predicts Great Realty Activity.

Captain Charles Griffith Moses, who has been serving in the army during the war, has returned to New York and resumed his office as vice-president of the J. Romaine Brown Company. Captain Moses has been acting as Chief Inspector of the military section of the Ordnance Department, and his duties have taken him all over the United States. He has had an opportunity to observe business conditions in many of our large cities, and thinks that we are on the eve of big activity in real estate dealing in New York.



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