

Real Estate Record and Builders Guide

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EDITORIAL

Way to Get Helpful Tax Legislation

Next week will bring to a crisis at Albany the campaign of all those who have been fighting for the relief of real estate from unfair and too burdensome taxation. On Tuesday and Wednesday have been called hearings on the various tax bills now before the Legislature, including those framed by the Davenport Committee, the Real Estate Board, the Advisory Council of Real Estate Interests and the United Real Estate Owners' Association.

Study of the proposals made by these organizations working independently, leads to the following conclusions: That all recognize the need of finding new revenues to meet the necessarily increasing costs of State and municipal governments; that real estate must not only not be called upon to furnish these additional amounts, but must be relieved from at least some part of the burden which it is unjustly already carrying; that incomes, personal property and business shall, according to the various proposals, in varying degrees, provide the new revenues. What is apparent is that up to the present time the strenuous insistence on the particular program of taxation, which has been advanced by each of the parties to this many sided controversy has prevented coalition upon some comprehensive measure which would produce the results desired while not following entirely along any one of the carefully outlined plans promoted by the organizations which have had this work in hand.

It looks to the Record and Guide as if there was not such a divergence in the different schemes proposed as to prevent a compromise upon a workable set of bills provided the proponents of these various programs meet the issue in a spirit of fairness and of give and take. There are evidences, it is pleasant to record, that this feeling is already existent among those prominent in the matter. It is also apparent that there are several phases of the proposed legislation upon which compromise may be quickly effected. Senator Davenport has indicated that his "mind is open" to conviction that amendments to the Committee's bills may improve them. The difference in the phraseology of the realty tax limitation clauses of the Real Estate Board's and the Advisory Council's bills is so easily adjusted that we are certain these two important organizations will find common ground upon which they can stand. The main thing is to limit the tax and the proposal that real estate shall provide two thirds of the city's revenues, provided this can be accomplished within a two per cent. rate, is a modification of the flat two per cent. rate that should not, and we are confident will not, be objectionable to its advocates.

There is a suggestion in the Albany despatches that a compromise on the income tax rate is possible, making it one per cent. instead of the two carried by the Davenport bills. There are other indications that those responsible for legislation and those seeking remedies

for existing evils feel the necessity for arranging their differences promptly in order that the finances of the State and Municipalities may not suffer and at the same time that justice may be done to oppressed realty holders. The time is short, the urgency is great, the need of a large and influential representation of those interested in real estate at the hearings next week is imperative.

In order that all our readers, and especially those who will take part in the conferences with the law makers next week, as well as the legislators themselves, may be thoroughly posted as to the different points of view on the proposed legislation the Record and Guide presents in this issue critical analyses of the pending bills by the principal real estate organizations with the statement of Senator Davenport on the motives actuating the work of his committee and a very important statement by Mr. Alfred E. Marling.

Read these articles—note the points* of agreement and especially mark the chances for compromise—then go to Albany and work for the end sought, which is the relief of real estate, while safe guarding the financial credit of the city which is most important to the continued value of real estate.

Fairness of the New York Public

Federal Judge Julius M. Mayer, whose decision in the Lusitania case attracted international attention, has made another notable contribution to the true philosophy of current events.

In making permanent the appointment of Job E. Hedges as receiver for the New York Railways Company this week, Judge Mayer referred to the financial difficulties of various transportation lines in this city. Having in mind the suggestion of increased fares, Judge Mayer observed:

"When all the facts are clearly known and fully understood, then will be found out the right thing to do. If increases of fare are necessary we will understand it. If increases of fare, on the facts, prove to be necessary, after full, free and fair discussion, I am convinced that the New York public is so fair and reasonable that they will have no hesitation in making known the desire to have this remedy adopted.

"I have a very real conviction, from many years of knowledge, that there is no fairer public than that of the City of New York. But it is a public which desires to know what the facts are. Any solution of this problem, whether by rearrangement of franchises in the interest of the investors, an increase of fare, because of increased expenses, or whatever the arrangement may be, and which fair-minded men admit is right, is one which the public of New York will ratify."

Judge Mayer's observations undoubtedly are accurate. The people of New York do not expect their butcher or baker or grocer to sell necessities to them below cost. Equally, they are willing to pay as much for their transportation as is necessary to pay the expenses of

carrying them. That is why a strong sentiment exists favorable to the Carson-Martin bill, now pending in the Legislature at Albany, which authorizes the Public Service Commissions to get at the facts about the present-day cost of carrying passengers on the traction lines of the state.

Judge Mayer unquestionably is right in saying that when all the facts are clearly known and fully understood the public of New York will ratify higher fares on the transportation lines if investigation shows that such a course is proper. It must be borne in mind that this question of higher fares will have to be solved, regardless of receiverships for the New York transportation companies. There is just as much certainty of higher fares under municipal ownership, if they should come, as under present conditions. The city cannot long carry passengers at a heavy loss any more than can private companies.

City Needs Vehicular Tunnel

Governor Alfred E. Smith has called hearings at City Hall tomorrow on the Port Treaty and Vehicular Tunnel propositions. Both of these measures are of great importance to this city, of which fact the Governor is

fully informed. Both have received the almost unanimous support of the business community. Objections to either come principally from provincial sources, and those over anxious for the preservation of "State rights." These latter are important, but in the matters under consideration they will be furthered, not curtailed, by the carrying out of the proposed improvements.

There is no valid reason why the vehicular tunnel proposition should not be advanced rapidly. The project has been carefully studied, the plans are complete, the New Jersey Legislature has acted favorably, and the necessity for the linking of Manhattan Island to the mainland by a dry route was never more apparent. The recent harbor strike has only emphasized the memories of the icy difficulties of last winter.

If the Port Treaty is important to business interests particularly and only indirectly will benefit the millions of wage earners in the city, the vehicular tunnel will give to every man, woman and child assurance of coal and milk and meat and vegetables, not to speak of other things, in any kind of weather and whether the ferries run or not. There is a big human need for the vehicular tunnel, Governor Smith.

Please sign the bill.

Tax Problems—By Alfred E. Marling

I HAVE been seeking for many years a popular tax and have sought in vain. If you have studied this whole question of taxation you know full well that we have taxes on our statute books which, with due respect to our forefathers and the present generation, are more or less of a crazy patch quilt proposition. One of the duties of this Commission is not only to attempt to furnish new sources of revenue, but also to discover sources by which real retrenchment can be put into operation. You know how difficult that is to do, because, in the last analysis, it means doing unpopular things.

Sitting in the Chamber of Commerce with Governor Smith on my right, and Governor Edge on my left, Governor Smith turned to me and said, "Mr. Marling, I had the temerity some years ago in the legislature to propose to cut out an expenditure. I have forgotten now whether it was \$150,000 or \$200,000 annually, spent in advertising in the newspapers of the State of New York the Session Laws of New York State. I think I was the only man who ever had the courage to do it, but the protests I received from all over the State showed me it was impossible to get away with it. So, today we spend a large sum of money to publish the Session Laws of the State in papers throughout the State." This Commission will have the courage of its convictions and will stand by its report. When the time comes, we will look to Chambers of Commerce and to the citizens of the State to back us up in a courageous attempt to reduce the expenses of the State.

Taxation is a puzzling proposition after all is said and done. I confess to you that I don't know it. I have my own pet bill which I think is beautiful, if the legislature would only pass it and the Governor sign it. I think great help would come to that particular commodity in which most of you know I am interested, namely, the real life of the State, real-estate, and for some months our committee on this Commission has been studying that subject. We have a very fine bill prepared. It takes an enormous load off of real estate, a fair load, because real estate has been "the goat" of the load of taxation for many years, and now we want to let some one else bear the load for a while. Instead of our paying 90 per cent., suppose hereafter we only pay two-thirds. We prepared the bill, took it to Albany, had a hearing, and one

of the gentlemen said, "Why don't you make two bills, one for the relief of real estate, and one for making up the deficiency for making up that relief?" I said, "We don't do that for the simple reason that we are afraid if we furnish you with a new source of revenue and don't get any relief you will take the resources and give us no relief for our labor." Now what has happened? That very thing, and the Davenport Commission has brought in a bill for the relief of real estate—and there's no two-thirds nor anything like that in it. I don't wish to have real estate taxed and an Income Tax, too. It looks to me as if we were going to be up against it—new sources of revenue and the same old burden on this great commodity of real estate. We had some people come before us at one of the meetings of our committee on taxation, when it was suggested that candy and soda water, and things like that, should be taxed. They brought reams of arguments to show how ruinous it would be to charge half a cent tax on an ice cream soda. They, too, have their views.

I am an optimist, and I believe that out of this wilderness of movements and peculiar views, we will yet see the light.

I don't know, after all, of any fairer tax than the Income Tax. I think it is foolish for us to tax personal property. It can get away out of this State and incorporate itself in New Jersey, but a man's income cannot and will not suffer; and while I suffer as you suffer from the high Federal Income Tax, I feel that a fairer distribution of the tax burden will be made on our citizens if we have a State Income Tax. There is one other tax that has been suggested, and that is a local business tax, locally collected, locally spent. It is an additional tax on business which, whenever there is a shortage in the State budget, can be taken from the real estate itself. To that extent, we feel that the bill we prepared would help us to lift the burden from real estate and would take up the slack or whatever the deficiency would be. I am going now to leave this subject to you, to see if we can get any light from you to help us out of this difficulty.

Address by Alfred E. Marling, member of the Reconstruction Commission of the State of New York, at a meeting of the Commission held at the Queens Chamber of Commerce.

REAL ESTATE SECTION

Public Hearing On Tax Legislation At Albany Next Week

Davenport Bills and Other Measures To Be Given Consideration Tuesday and Wednesday—Important Meeting

(Special to the Record & Guide.)

Albany, April 4.

NEW YORK CITY real estate interests will be given an opportunity to express their opinions of the legislation proposed by the Davenport Taxation Committee at hearings to be held in the Senate Chamber on Tuesday and Wednesday next. Laurence McGuire, Robert E. Dowling, Charles F. Noyes, William D. Kilpatrick, Stephen H. Tyng, E. A. MacDougal, A. C. McNulty and Eugene J. Busher are among those who are expected to tell what effect the proposed tax legislation will have on real estate. After this hearing it will be definitely known just what legislation of tax or revenue-producing character will be enacted at this session.

The tax bills prepared by the Advisory Council of Real Estate Interests, and which is offered as a substitute in part for the first of the Davenport-Judson bills, was introduced in the Senate Wednesday by Senator Charles C. Lockwood, of Brooklyn. The important difference between the Lockwood bill and the Davenport-Judson bill is that the former includes a provision for the limitation of the rate of the direct tax on real estate, to two-thirds of the tax levy, but in no year to exceed 2 per cent.

Both bills provide for the levying of a personal income tax and for an increase in the tax levied on the incomes of corporations and mercantile institutions, and for the levying of a fixed tax of one-half of one per cent. on tangible personal property.

Senator Lockwood conferred with Senator Davenport before the introduction of his bill and obtained his consent to the introduction and to a joint hearing on both bills before the Senate committee on taxation and retrenchment on Wednesday, April 9.

Senator Davenport said he did not wish to be understood as committing himself to the limitation feature of the Lockwood bill by his consent to its introduction, but only that he was a little more than willing to have that feature of the proposed legislation thoroughly thrashed out at the hearing.

The intimation is that while the Davenport committee did not incorporate the limitation feature in its bill, the Senator himself is open minded on that point.

This is the point upon which the Real Estate Board, the Advisory Council of Real Estate Interests and many other real estate organizations have been steadfastly insistent since the beginning of this session of the Legislature and the united action of Senators Davenport and Lockwood today has opened the possibility of the incorporation of this provision in the law. It will probably depend upon the degree of interest shown by the real estate men at the hearing next Wednesday whether the joint Senate and Assembly committee will consent to such an amendment of the bills reported to both houses by Senator Davenport and Assemblyman Judson last Friday.

The contention of the real estate men is that without such a limitation there will be no check upon municipal extravagance in the law and further that the raising of a large part of the city's revenue by indirect taxation will enlist a much larger body of the citizenship in opposition to such municipal extravagance. So long as real estate bears the whole burden of the taxes most men of affairs seem to think

it is a matter which does not concern them. This, of course, is a mistaken notion, for although they do not suffer directly from the city's extravagance, there is nothing more certain than that they do pay for all unnecessary expenditures through the inevitable increase in rents that follow directly upon every increase in taxation.

The fact that the proposed income tax offers "the easiest way" to raise revenues needed by the State and cities to offset excise and other losses is the strongest argument in its favor with the present Legislature. The State needs revenue and it must be raised in some way. The only alternative to the taxation scheme advanced by the Davenport Committee is the imposition of a direct State tax of two mills which would raise \$26,000,000. This alternative is out of the question, because Governor Smith indicated early in the session that he would veto any direct State tax bill framed to raise any more than the State sinking fund requirements. Such a direct tax would shunt the burden of raising more than 70 per cent. of the revenue needed upon realty in New York City. It was with this in mind that some of the rural legislators offered it as a suggestion to offset the possibility of an income tax.

Evidences of the disregard of up-State legislators for the burden cast upon New York City were disclosed in the passage by the Assembly this week of a bill providing an appropriation of \$890,000 for the purchase by the State of the Albany-Rensselaer bridge over the Hudson. The argument was made that the bridge which is now operated by a toll-collecting agency is a link in the highway chain and should be owned by the State. Assemblymen McCue and Leininger made the point that New York City must raise \$650,000 of the money required for the purchase of the bridge, but this fact did not deter the Assembly from passing the measure—at this time when the State is in need of more than \$26,000,000 to defray the cost of administration for the next fiscal year.

Out of the tax legislation muddle two things stick. That the legislative leaders have about made up their minds to support the income tax measure and the bill broadening the provisions of the corporation franchise tax law (Section 9A of the Tax Law) so as to include partnerships, etc., and to raise the rate from three per cent. to four and one half per cent. upon net income. From reliable sources it is learned that these two bills are the only measures proposed by the Davenport Committee which are being seriously considered at this time. What changes may take place within the next week, or after the big public hearing on Tuesday or Wednesday next, is problematical.

Governor Smith's attitude on tax legislation is that the Legislature must enact laws of some character which will provide the money necessary to operate the State government for the next fiscal year. Failure to do this means that he will call the Legislature in extra session for the purpose of considering tax legislation. It is said that he is not opposed to signing an income tax bill.

In some quarters a compromise on the income tax rate is looked for. It is pointed out that the bill would have a

(Continued on page 334)

Realty Board Criticises Features of Davenport Bills

Points Out that Income Tax Provisions Favor Up-State Counties at the Expense of New York City

THE Real Estate Board of New York has issued a statement opposing the scheme of tax legislation proposed by the Davenport Committee for the following reasons:

1. Because it does not provide that the tax rate upon real estate in the City of New York shall not exceed two cents upon the dollar of assessed valuation.

(In the report transmitting its propositions to the Legislature, the Davenport Committee states:

"In investigating sources for new revenue the Committee found that real property in the State is already bearing much more than its share of the burden."

And this condition the Committee found to apply particularly to New York City "where overtaxation of real estate has become acute." Under these circumstances, the Real Estate Board insists that a fixed tax rate upon real estate is indispensable, as a check to state and municipal extravagance and as a basis for computations of the amounts necessary to be raised by taxation from other sources.)

2. Because the State Income Tax bill, which in its report, the Davenport Committee declares to be the "core of our system,"

(a) Would exact \$50,000,000 annually from the people, of which the best authorities estimate that approximately 90 per cent., (\$45,000,000) would be required from residents of New York City.

(b) Does not provide that one-half, (\$22,500,000) of the proceeds of the tax collected in New York City shall be available for municipal purposes, as the proponents of the scheme pretend, but instead, its distribution provisions (Sec. 382) are so phrased that the city's share of the proceeds of the tax would be but \$17,250,000—a difference between appearance and reality of over \$5,000,000.

(The Davenport Committee in its report states, upon this phase of the matter, "We suggest the distribution of the yield between the State and the localities on a basis of fifty per cent. and fifty per cent." Naturally, it might be expected that the bill would provide that fifty per centum of the proceeds of the tax collected in a given locality should be returned to it; but instead, the legislative proposition is that the fifty per cent. of the tax moneys to be returned to the "localities" is to be distributed "in the proportion that the assessed valuation of the real property bears to the aggregate assessed valuation of the real property of the State." On this arbitrary basis, an agricultural county naturally paying a comparatively small percentage of income taxation, would have distributed to it an utterly disproportionate share of the proceeds of the tax, which might even be more than the aggregate of the amounts paid by its residents on account of the tax. The aggregate assessed valuation of the real estate of the State is approximately \$12,000,000,000; the counties comprised within the City of New York contribute approximately \$8,250,000,000, (69 per cent.) of this aggregate. It follows that under the scheme of the bill the counties within the City of New York will have distributed to them but 69 per cent. of \$25,000,000, or \$17,250,000, of the proceeds of the tax, whereas a 50-50 distribution of the aggregate amounts produced in such counties (\$45,000,000) would yield them an aggregate of \$22,500,000. Under the circumstances, it is clear that the proposed income tax bill would trim the people of New York City, "going and coming.")

(c) Exempts "money in hand on deposit or at interest, bonds, notes and choses in actions owned by any individual or constituting a part of a trust or estate subject to this income tax" shall not be included in assessments of personal property (Section 352).

(This provision relieves from all taxation, all money lying idle in banks and all uncollected but collectible notes and choses in action. Obviously, too, a tax of 2 per cent. on the interest on \$100,000 would amount to but \$120. Whereas a personal property tax of even \$5. on \$1,000 on the principal would yield \$500. The intent of the Davenport Committee to relieve the moneyed interests of taxation is made clear by reading this provision of the income tax bill with its proposition taxing tangible personality.)

(d) Would tax interest payable on future issues of State and municipal bonds (Sec. 359, subd. 2-d).

(This proposition would be detrimental to the marketability of such securities unless they were issued at a higher interest rate than would otherwise be necessary for their issue at par or its approximation. A higher interest rate means a corresponding increase in the debt service charge in the State or municipal budget.)

(e) Would relieve non-residents of tax on incomes derived from interest on bonds, notes or other interest bearing obligations or dividends from corporations (Sec. 359, subd. 3).

(This section of the bill was copied from subd. C, Sec. 213, Federal Act, which requires non-resident alien individuals to pay tax on such items and also on "All amounts received (although paid under a contract for sale of goods or otherwise) representing profits on the manufacture and disposition of goods.)

(f) Permits stock and bond and other speculators to make deductions of interest or indebtedness incurred or continued to purchase or carry obligations or securities, which is specifically prohibited by the Federal Income Tax Act.

(Compare subd. 2 of Sec. 260 of the pending bill with the second paragraph of subd. A of Sec. 214 of the Federal Act, from which its phraseology is derived. Why should stock-gambling on margin be thus favored?)

(g) Permits no deduction from taxable incomes on account of income tax paid on Federal Government (Subd. 3, Sec. 360).

(All other taxes, other than local assessments, are deductible from gross income; hence this discrimination seems to be unreasonable.)

(h) Follows the phraseology of the Federal Income Tax Law respecting deductions allowed from gross incomes, but includes no provision prescribing that the interpretation given such provisions by the Federal authorities in administering that act shall govern the administrators of the State, if enacted.

(Under the Federal Act, ordinary repairs, for instance, to real estate, are held to be deductible within the meaning of the "wear and tear" clause (8) of subd. A of Sec. 214 of the act, but what assurance have taxpayers that this interpretation will be placed upon the corresponding provision of the pending measure, subd. 8 of Sec. 260?)

(i) "Withholding agents" as defined in the bill are not required to make deductions from interest, rents or other fixed or determinable gains, profits or incomes due non-residents.

(In this respect the provisions of subd. 1 of Sec. 366 of the pending bill do not follow those of Sec. 221 (a) of the Federal Act from which they were derived, nor are they identical with those of subd. 2 of the same section of the bill. Is the idea to safeguard the interests of absentee landlords and non-resident note-shavers?)

(j) Rate of taxation is excessive in view of the probable returns from the proposed personal property tax and the enlargement of the classes of corporations liable to franchise tax, and at an increased rate.

The foregoing are some, but not all, of the objections of the Real Estate Board of New York to the State Income Tax Proposition.

Advisory Council of R. E. Interests Issues Warning

States that Tax Legislation Must Be Remedial of Existing Conditions and Not Merely Designed to Obtain New Revenues

THE Advisory Council of Real Estate Interests warns both legislators and taxpayers that the proposals for a State income tax and optional local business tax must be regarded as "remedies" for a tax situation is constantly becoming more intolerable for owners, lenders and tenants and not as "new revenues" to sustain larger budgets. It states:

"Two points in this constructive tax program which are fundamental but which are omitted from the Davenport-Judson bills, must not be overlooked.

"First, the tax on personal incomes is a mere substitute for that part of the general property (local) tax which has become inoperative because of exemptions and peculiarities in the New York tax law, because of a weak system of local administration and because of inherent difficulties of assessment and collection—difficulties which even the most stringent laws and most harsh administrators have never been able to overcome.

"Furthermore, the personal income tax is an urban tax to the extent that if the State was entirely supported by it, the rural districts would pay practically nothing for the State projects for agricultural improvement, rural police, country roads, and bridges, education and institutions—which account for a large part of the State budget. Therefore The State must return to localities the great bulk of the income tax, eighty and not merely fifty per cent.

"Second, the amount of money being invested in the developing and owning of real estate has diminished because of the constant reduction in capital value resulting from increases of the past five years in the tax rates. These rates formerly were limited by common consent to about two per cent. Large investors in mortgages and mortgage certificates can be protected by guarantees, but small investors and home-owners see their savings shrink with every increase in the tax rate. Tenants find supply lagging behind demand for improved housing and their rents constantly increase.

"Assurance as to the tax rate on realty is essential—if construction is to become active, if confidence is to be restored, if competition among landlords is to supersede the existing costly competition among tenants.

"The tendency of democratic government is to expand functions and to increase costs. We recognize in greater 'efficiency and economy' the possibility of large budgetary savings—but we have waited in vain for something along that line to develop! We are forced to assume that costs will increase and we have no desire to bring about the evils of 'deficit financing'. But the best possible check on waste and extravagance is to place the greatest possible number of taxpayers on guard. Therefore,

"The proceeds of the personal income tax returned to localities should and must be applied primarily in establishing a normal tax rate for real property. To provide for future increases in budgets being met as incurred, it should be settled that the future increases as well as present burdens should be distributed equitably—which has led to the proposal that realty bear a certain proportion of any levy.

"The suggestion for a local business tax, levied according to net income or else according to amount of rent paid, is to be considered as part of the entire finance program—a means for maintaining the system of proportional burdens.

"The criticisms of public officials, editorial writers and others only emphasize the difficulties which confront tax reformers. The tax reformer is a 'good fellow' only if he can obtain revenue by creating more exemption benefit than tax burden. That course has been pursued until about the only personalty now taxable is household furniture, machinery and merchandise owned by unincorporated merchants

and manufacturers and stock in foreign corporations—most of which is easily exemptable under our present Tax Law!

"The time has come that either real estate will go into bankruptcy, or personal property will be taxed or some other large source of revenue must be discovered. The short of the problem is, How shall we distribute the tax burden over the community, equitably as between all citizens?

"No plan is or can be equitable which does not reach all according to each person's ability to pay. This ability is measured in any case substantially according to income. Persons without income cannot pay taxes.

"Taxable income not reached by the present tax law is the goal of constructive legislation. It is evident that any general tax on anything except real estate will be difficult of administration. But the experiences of the Federal Government and of Wisconsin are conclusive that an income tax on persons can succeed, whereas there is neither one single example of success with a direct tax on personal property in any city or State under any of the thousands of plans which have been tried, nor is there the slightest assurance that it is possible to remove enough of the exemptions from our present Tax Law (and otherwise eliminate its faults and peculiarities) as to permit an equitable and adequate assessment of personalty.

The general income tax proposed by the Advisory Council of Real Estate Interests has been introduced by Senator Lockwood and is known as Senate Int. No. 1301. In brief explanation of the bill, with special reference to those parts which differ from the Davenport-Judson bills, the Advisory Council says:

"The Lockwood bill differs from the pending bills principally in that it frankly recognizes the ability theory of taxation, makes a distinct effort to equalize the tax burden by reaching income which are not now taxed and provides a sound and practicable method for reducing the real estate tax to a normal rate. This bill creates a general income tax whereas the Davenport-Judson bills comprise a personal income tax, the extension of the tax on mercantile and manufacturing corporations to all business corporations and in addition a tax of one-half per cent. on tangible personalty, the latter being without deduction for debt.

"Three important provisions in the Lockwood bill would relieve real estate. First and most important is the provision for limiting the New York City real estate tax to two-thirds of the amount to be raised by taxation, the maximum rate to be two per cent. A somewhat higher percentage is provided for other cities of the State, according to size. Second, interest received from real estate mortgages is exempted from taxable income, this being equitable as the capital represented by the mortgage has been taxed at the general real estate rate. Also, the so-called Brundage Clause in most mortgages might become operative and warrant the calling of such mortgages if this exemption is omitted. Third, the net rent from real estate is allowed as a deduction. A reasonable allowance for property occupied by the owner is also allowed.

"The above exemptions and deductions for real estate is most important and proper when it is considered that the numerous exemptions for personalty conferred by present laws are continued under the proposed law, although the income therefrom pays an insignificant tax when compared with the real estate rate.

"The tax levied by the bill is two per cent. upon all taxable incomes of individuals, and a like rate for the net income of corporations not now included in Article 9A. The personal exemptions are \$1,000 for a single person, \$1,500 for a husband and wife and \$100 for each child.

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Tax Bills Good and Bad To Realty Owners Association

Communication to Davenport Committee Indicates What It Approves and What It Finds Objectionable in Tax Program

THE United Real Estate Owners' Association has sent the following to the Davenport Taxation Committee:

While we approve every bill that means additional revenue, our views regarding the bills your Committee has introduced are as follows:

The Income Tax Bill was drawn by the moneyed corporations of New York City and to protect their interests. It properly exempts the workers. It wholly exempts the moneyed corporations—and largely, if not altogether, the wealthy classes by continuing existing and adding new exemptions and non-residents. Those with incomes between \$3,000 and \$10,000 will pay the bulk of the tax.

The Bill never had the approval of the Mayor's Taxation Committee as has been publicly stated. It becomes effective in 1920, instead of in 1919, as it should. It's 50-50 for the State and Municipality, which is satisfactory.

Instead of producing \$50,000,000 as stated, it won't produce \$20,000,000, and possibly much less.

The Legislature is brave in "income-taxing" manufacturing and mercantile corporations, but your Committee, like all Legislatures for twenty-five years past, hasn't the nerve to tax moneyed corporations.

Your bill taxing tangible personal property without deduction for debt and reducing the rate to $\frac{1}{2}$ of 1 per cent. with an exemption of \$3,000 and effective 1919 is satisfactory. But why exempt from taxation intangible personal property which is at least five times in value that of tangible? The "coupon clippers" are to escape taxation on their intangibles. The policy of most states and countries today is to tax the

"lazy income class" much heavier than the "self-producing class."

In your bill for an Income Tax on Business you increased the rate from 3 per cent. to $4\frac{1}{2}$ per cent. We suggested 6 per cent. Two-thirds of tax to State and one-third to Municipality, as at present. We suggested 50-50.

Your Municipal Optional Business Tax most satisfactory, so far as it includes every individual, partnership and corporation—but most unsatisfactory as it exempts all moneyed corporations. If this bill becomes law and New York City properly enforces it, more additional revenue will be produced than from your personalty and income tax bills.

The existing corporate tax exemptions, your income, personalty, and municipal tax bills carefully exempting moneyed corporations from taxation and the moneyed corporations' large "lobby" now at Albany, proves what?

Your Committee bewails in words, but not in practice, the gross extravagance of the state and municipalities, while the Republicans, Democrats and Socialists are concurrently "grinding out" new bills for additional expenditure of millions against the taxpayers' constant protests.

If your Committee is serious in its expressions for economy, why don't you recommend the passage of the following Block bills?

Int. No. 1228 Print No. 1402—Limiting the aggregate budget expenditures of Cities.

Int. No. 1350 Print No. 1610—Constitutional amendment, prohibiting the Legislature from passing Mandatory financial legislation affecting Cities.

Public Hearing on Tax Legislation

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much better chance of enactment if the rate were reduced from two to one per cent.

One aspect of the income tax which is being discussed is the provision that the proceeds be divided on a 50 per cent. basis between the State and the municipalities. The distribution to the localities is to be made according to assessed valuations. The manifest effect of this provision is that New York City will find itself paying between 85 and 90 per cent. of the expenses of up-State local governments.

The present outlook for the proposed optional business tax whose sponsors claimed that it would operate to relieve the burden cast on real estate in New York City, Buffalo and other populous centers is not very bright. The same is true about the proposed one half of one per cent. personalty tax bill advanced by the Davenport Committee. The optional business tax is designed to operate in any tax district desiring to avail itself of the measure. The rate is fixed by the bill at not less than one per cent. nor more than five per cent. as may be determined by local ordinance or resolution of the local governing body. The tax is to be imposed on individuals in business, partnerships, associations or corporations doing business in the municipalities or other local tax districts. Banks of discount and deposit, savings banks, trust companies, insurance and public service corporations are exempt. Of the revenue collected from the operation of this tax two per cent. shall be paid to the State Comptroller for deposit in the State Treasury and the remainder to the treasurers of the respective tax districts where the law is in effect.

Revenue in excess of \$4,000,000 is expected to be raised under the Judson tax law amendment providing that the transfer tax shall be on the transfer of any property, real or personal, instead of any tangible property within the State, as well as on intangible property. The law provides

further that securities not otherwise taxable and kept within the State by non-residents and cash on deposit or kept within the State by a non-resident shall not be deemed property within the State. The amendment is to apply to all estates and property of non-resident decedents now within the jurisdiction of the courts of the State and to all proceedings pending for the collection of transfer taxes.

The Carson-Martin bill, to pass which it was alleged a slush fund had been created, undoubtedly was hurt by the circulation of such a story. This bill which would simply vest the public service commissions with authority to hear and determine applications for increases in public utility rates in localities where the maximum rates are fixed by statute or franchise agreement has been subjected to the most severe criticism, the claim having been made that it is designed to give the traction companies a seven cent fare. The bill is carefully drawn and merely provides that upon proof that fixed rates are operating to run a public utility corporation into bankruptcy the public service commission could intervene and increase the rates to such an extent as to enable such corporation to operate without loss. The up-State public service commission itself incorporated in its annual report a recommendation for legislation of this character and recent decisions by the Court of Appeals and the United States Supreme Court, as Justices Hughes and Miller pointed out at the hearing on the measure recently, have been to the effect that enforcement of rates under circumstances where it is apparent the corporation is being forced into bankruptcy is plainly confiscation and accordingly in violation of the Constitution.

The outlook for the Carson-Martin bill at this writing is favorable in the Assembly. Advocates declare it will receive 80 favorable votes in the Assembly, but are doubtful of its passage in the Senate.

Why Senator Davenport Favors State Income Tax Bill

Committee Reached Decisions by Process of Elimination—Admits Program May Fail to Meet New York City Conditions

SENATOR Frederick M. Davenport, Chairman of the Joint Committee on Taxation of the Legislature, issued the following statement on the work accomplished by the committee:

The problem before the committee was to obtain revenue for a prospective deficit, for the coming year, of approximately twenty millions for the state, and approximately thirty-three millions for the municipalities, a total of about fifty-three millions. The state and the localities are closely united in tax matters, both in administration and in the rule of distribution of revenue between the state and the locality. So it was necessary to take the needs of the localities as well as of the state government itself into consideration.

The subject of the vastly increased public expenditures of the last twenty years, both state and local, was not included within the terms of our commission, and of course could receive no adequate consideration in the comparatively brief time at the committee's disposal. But in the report which we shall in due time make to the Legislature, it is our purpose to record the conviction that no solution of the tax problem of the state of New York can be found if the growth of public expenditure is to continue without check or effective control. We shall suggest that means be at once determined upon to diminish waste and extravagance wherever these are found to exist; to determine whether the state and the localities have been borrowing improvidently; to determine the effect of tax limitation laws; to determine the best methods for the authorization of public expenditures and the dispersal of public moneys. The committee believe that in public enterprise, as in private enterprise, a way can be found to check wasteful and uncontrolled expenditure. If there is no way, then the future of free government is very dark.

In investigating sources for new revenue, the committee found that real property in the state is already bearing much more than its share of the burden. It found that it is impossible to depend upon the taxation of personal property as an adequate source of revenue. Personal property taxation at the existing confiscatory rate has lamentably failed, and if this base is even to be retained as a part of our system, it must be after experiment with the taxation of personal property under a juster rate and juster conditions.

Suggestions were made to the committee that the extension of the so-called indirect taxes, such as the inheritance tax and others of a similar nature, would provide the way out. Upon investigation we found that a few more millions might reasonably be obtained from certain of these indirect sources, but it seems to the committee that we cannot look here for anything like an adequate solution of our problem. Furthermore, in view of the fact that the greatly increased expenditures are for all the people, the committee did not think it fair to continue the fragmentary and partial policy of striking harder and harder at certain classes of property.

And so we came by the process of exclusion to the personal income tax as the one which meets the need and conforms to the demands of justice and fairness in taxation. The committee earnestly recommends it as the core of our system. An income tax that is very large is of course a great burden, but the income tax in principle is the most just and impartial of all taxes. There is no tax which so brings the taxpayer to close quarters with government revenues and expenditures or so practically brings home to him the responsibilities of citizenship.

The Income tax should be greatly reduced in the nation and more and more employed by the states. If blind centralization at Washington is to be avoided, if free government is to be permanently workable, the citizen in the separate

commonwealths must be brought face to face with the state government, its responsibilities and its needs.

The rate proposed is a flat rate of two (2) per cent. in view of the present very high and graduated federal rates. While it is not easy to make accurate forecasts of the expected yield of any tax the committee is informed by its experts that a two (2) per cent. rate should yield approximately fifty millions of dollars which will satisfy the present needs of the state and leave in addition an adequate sum for the immediate relief of our great local municipal communities.

The proposed law has been framed as far as possible in harmony with the federal income tax measure. The return blanks are to be made plainer than the federal blanks, and the return is to be made at the same time as the federal return. In the matter of the present tax exempt securities of New York state, as well as the securities subject to the present investment tax, the committee proposes to continue the exemption for existing securities in order to involve no breach of faith; but it proposes to tax future securities. We suggest the distribution of the yield between the state and the localities on a basis of 50 per cent. and 50 per cent. If it is found in the future that the proportion is not equitable, a change can easily be made.

The income tax alone may fail to solve the local municipal problem, especially in New York city, where overtaxation of real estate has become acute. If this should prove to be the case, additional supplementary taxes may be imposed for distinctly local purposes, such as a low rate tax on tangible personal property or an optional local business tax. The committee has had supplementary bills prepared covering these two proposals also, for the consideration of the legislature and the people of the state.

FOR the purpose of stimulating building G. A. Hendricks has proposed to the Michigan Legislature a plan by which improvements on real estate made in the year 1919-1925 should be tax exempt. The bill introduced in the Legislature reads as follows:

Section 1. The assessed valuation of real estate, whether improved or unimproved, as the same appears upon the assessment rolls in this state on June 1, 1919, shall not be increased prior to the making of the assessment rolls for taxes to become payable in the year 1925, by reason of any structures erected, or improvements, repairs, alterations, additions or betterments made upon such real estate subsequent to January 1, 1919, provided the actual work of such construction shall have commenced on or after said first day of January, 1919, and before the first day of June, 1922.

Mr. Hendricks advances the following argument:

"During the period of advancing costs many a mortgage lender had the very bitter and unsatisfactory experience of having to step in and complete at greatly increased cost, and naturally he is not going to court the same difficulty. He knows that if he does not advance enough money that the project will fail and he will have a partly completed building on his hands; and if he advances a sufficient amount a drop in prices of material, labor, etc., would easily place him in a position of holding a 100 per cent. mortgage.

"Given a tax bonus for a short period the owner has sufficient assurance for mortgage lenders. If he is a clever builder he can assure them of the use of this earning for amortization purposes. With this assurance the ordinary lender has merely to calculate a normal depreciation on the security. And he can also impose conditions of payment during the first three or four years that without the tax bonus period would be impossible.

Official Instructions To Deputy Tax Commissioners

President Jacob A. Cantor Outlines Activities for the Assessment of Realty—Will Note Effect of Prohibition

THE Department of Taxes and Assessments has issued the following instructions to regulate the assessments of real estate:

To the Deputy Tax Commissioners:

You are about to enter upon the more active duties devolving upon you. It is my wish and that of the Board in the performance of these duties that you will observe that civility and courtesy which heretofore I have been informed has been your policy. Civility and courtesy are essential traits in the dealing of public servants with taxpayers and it is extremely important when much needed information is required.

You should go about your work influenced by the sole desire to be just, both to the taxpayer and to the city.

It is true that the bonded debt is governed by real estate valuations and thus great care should be exercised in making reductions and also in raising valuations. In fact true values should be ascertained as nearly as possible and equality of taxation should be the leading feature. There should be no discrimination. The burden of taxation must be equally distributed. It may be impossible to assess at what is termed "market value."

The value of any piece of property should never exceed the value of the land plus the cost of reproduction of the building.

In arriving at the value of property adequately improved the gross income and operating expenses should be taken into consideration and the net return should be capitalized at a fair rate of interest.

It is important and imperative for Deputies to confer with each other in adjoining districts as to land values in order that there may be uniformity of assessment. In all cases where difficulty arises in making or changing valuations the Deputy in Charge should be freely consulted.

Careful consideration should be given to plottage, location, character of improvements, size of plot, adequate improvement, and, in certain sections, consideration should be given to the difficulty or ease in assembling plots.

When a parcel of land is too small to be improved with a suitable structure and is shut off from possible improvement with adjoining property due allowance should be made.

Great care should be given to added value for corner influence. No hard or fast rule should be applied in that it varies in accordance with location, adaptability to certain class of business and transit facilities.

The Zoning Maps showing the restrictions governing the erection of buildings for "use, height and area," which heretofore guided you in fixing valuations, are being corrected by the Surveyor, in accordance with the changes made, and you are to advise yourself whether the changes are made in the particular district to which you are assigned, and you will then consider the effect of such change and adjust valuations accordingly.

The Prohibition Law, to take effect during the assessment period this year, has already affected valuations to some extent, and will undoubtedly further affect them. You should take careful note of the same and adjust your valuations accordingly.

Consideration expressed in conveyances is an important consideration in determining value if they are the result of private sale. Cases of foreclosures, sales to close estates or to apportion interests in estates cannot be deemed to be a fair criterion of value. Neither is one sale in a section a sufficient evidence of established values.

The average consideration expressed in a number of sales does not wholly determine value because there may be speculative conditions attached.

Mortgages and the rate of interest provided are important factors in computing values but not in every case, as sometimes mortgagors are compelled to add other securities in

order to prevent mortgages being called.

Moneys loaned by savings banks and other financial institutions should be given careful consideration as evidence of value, as the law limits their loans to percentage of values.

Leases also are a very good indication of value and in such cases renewal clauses and terms are essential factors where the lessor pays the taxes; in fact, all the terms of a lease ought to be inquired into, but the better plan would be if possible to examine the leases themselves, and where the property is leased to one tenant that is also to be considered in connection with the value.

Under the Emerson Law, which authorizes certain machinery to be assessed as realty, you are hereby instructed to make a list of the machinery with value of each piece and how attached to the building or otherwise. Also to procure from the owner a list of the machinery which he claims is personality and of that which he admits is realty. This is very important.

Consideration should also be given to the obsolescence of buildings.

The improved methods of building are such that an appropriate structure may now often be erected on modern plans for much less than it formerly cost for a building to serve the same purpose less efficiently. Under these circumstances an old style building in good repair can be worth no more than a modern building costing much less which serves the same purpose equally well.

It should be borne in mind that this very reduction in cost of construction often tends strongly to enhance the value of land.

When in doubt as to the assessment of costly buildings, or any buildings, or land, consult freely with the Deputy in Charge, who will obtain the advice of the Chief Deputy when necessary.

In assessing property which is exempt from taxation care should be taken to appraise both land and buildings as accurately as though they were taxable.

When there is reason to believe that any taxed property is entitled to exemption, the owner should be notified by the deputy directly or through the Deputy in Charge in order that a proper application for exemption may be made and the property exempted by the Commissioners if the owner be entitled to such exemption. You should scrutinize the properties already marked exempt, and see that their occupancy and use is consistent with such exemption. The law imposes the duty on assessors to refrain from taxing property entitled to exemption. A tax on such property is void. Uncollectible taxes are a nightmare to an administration.

The attention of deputies is called to the fact that errors in the annual record as published by the City Record cause trouble and inconvenience to other city departments and to the public generally and bring discredit upon this department. Care should be taken to see that names of owners are correctly given and that descriptions and values are accurate on the copy furnished the printer.

Deputies in Charge are instructed to give every possible opportunity throughout the year for deputies to spend their time in the field in order that they may be fully acquainted with land values and conditions in their districts. In order that deputies may have proper time for field study, Deputies in Charge are directed to instruct clerks to do all the clerical work that the time permits. Deputies must not abuse this privilege.

Consideration should be given to signs upon buildings which are used for advertising purposes. In all cases the value of same should be reflected in the valuation on land.

One of the difficult problems is the assessment of lots sold on the installment plan. A percentage of the price obtained

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Effect of Income Taxes on Real Estate Investments

Some Large Holders of Property and of Mortgages Are Disposing of Them, But General Situation is Not Greatly Affected

RECENT reports that the operation of the Federal Income Tax Law would adversely affect the New York City mortgage market and also tend to encourage the breaking up of large estates whose income is derived from real estate have caused considerable discussion among real estate men. The collection of Federal income taxes and the levying of surtaxes on the larger incomes has been felt in every line of business and has affected all incomes, except those derived from certain tax exempt securities. Under the Federal Income Tax Law incomes in excess of \$6,000 must pay surtaxes which increase proportionately with the advance in income and it has been found that in cases where individuals and estates have large amounts, invested in mortgages at the rate of 5 and 5½ per cent. they are so affected by the surtax demands as to have the net return reduced by more than half and to a point considerably below the return obtainable from securities which are exempted under the Federal Income Tax Law. The same situation would also apply in the case of those estates and individuals whose chief income is derived from improved real estate, among whom may be numbered such families as the Astors, the Goets, the Rhinelanders, the Moores, the Wendels, the Lorillards and others.

The schedule recently prepared by the Real Estate Board of New York shows that a considerable percentage of an income above \$35,000 a year is materially cut down by the collection of the normal taxes and surtaxes. The total Federal tax on an income of \$38,000 would be \$7,130; for \$50,000, \$11,030; for \$60,000, \$14,830; for \$80,000, \$23,930; for \$90,000, \$29,230; for \$100,000, \$35,030; for \$200,000, \$101,030 or more than 50 per cent.; for \$300,000, \$173,030; for \$500,000, \$323,030 and \$1,000,000, \$703,030. It would appear that the individual or estate with an income of \$1,000,000 would have to pay back to the Federal Government about 73 per cent. of their total incomes.

As far as income derived from mortgages is concerned, the collection of income taxes has begun to induce large estates and individual lenders to dispose of their mortgages for the purpose of reinvesting the funds in tax exempt securities. It is known that one of the large estates in New York City which has for many years been interested in mortgages, has been steadily liquidating its holdings of this character because it was found that an annual income of \$4,000,000 had been cut down to about \$1,000,000 after the Federal tax had been paid. Fear of the enactment of a State Income Tax Law has also had its effect upon those who heretofore invested in real estate and mortgages.

When this situation became known the first impression of real estate men was that the effect upon the Manhattan mortgage market would be serious, because it would tend to discourage new investments in mortgages. Investigation revealed, however, that the situation is not as grave as it has been reported, in view of the fact that private capital within recent years and even before the adoption of the Federal Income Tax Law has been considerably diverted from the mortgage field, the bulk of real estate mortgage loans being taken care of by the savings banks, life insurance companies and subsidiary concerns of the title companies. The life insurance companies, on account of heavy investments made in Liberty Bonds, have been out of the market for some time, and according to recent statements of Walter Stabler, Comptroller of the Metropolitan Life Insurance Co., will continue to be for at least another year. The savings banks are today taking care of the bulk of applications for mortgage loans and these institutions have, within recent months, manifested a considerable revival of interest in this form of investment. Since these institutions are not materially affected by the operation of the income tax law,

pessimistic opinion regarding the future of the Manhattan mortgage market has declined rather than become intensified. While it is granted that there are still remaining a number of large estates and wealthy individuals who have been interested in mortgages, their holdings do not represent in the aggregate enough to have a serious or permanently depressing effect on the general loaning market as affecting real estate.

The entire situation was brought to the attention of New Yorkers by the recently announced decision of the Field Estate in Chicago, to liquidate its real estate holdings in that city, valued at 40,000,000. The reason for the decision, according to the Chicago report, was the Federal income tax. It was stated that the Field property was originally bought in order to yield a return of 4 per cent., which at the time of purchase was as much as could be obtained on high-class real estate investments. But many of these properties were leased for long terms without revaluation clauses and as a result of the adoption of the Federal Income Tax Law it was found that the yield from these properties had been reduced to less than 1.40 per cent. The Field Estate, according to the same Chicago report, deemed it more profitable to sell the real estate and reinvest the proceeds into 3½ per cent. tax exempt Government bonds.

The question was immediately raised as to whether the holdings of the Astor Estate, the Wendel Estate and others, which had millions of dollars invested in income producing properties, would be similarly affected. It was felt by some real estate men at first that New York City might witness the liquidation of large blocks of real estate and the splitting up of extensive estate holdings into small individual ownerships. Reconsideration of the situation revealed, however, that there was little or no likelihood of such a procedure being followed, not only because the Chicago and New York conditions are not the same but for other reasons. Although the income tax has been established as a permanent part of the Federal tax scheme it was felt that the peak had already been reached and that from now on the trend would be toward lower taxes upon incomes rather than higher ones. The present high taxes on incomes, it is believed, will be only a temporary one and will be followed by a marked downward tendency just as soon as the enormous expenses entailed by the war begin to be paid off. In the second place, liquidation of large real estate holdings in New York at this time could be effected only at considerable losses because it would be impossible for the present market to absorb so many and so costly holdings. The properties would have to be sacrificed at prices ranging anywhere from 75 to 50 per cent. of their values and their sale at this time would probably entail a more serious loss than would result from the payment of the income tax even at the present high rate.

Moreover, the large New York estates have held the ownership of their realty extending for a period of many years and they would not be likely, as a result of a purely temporary condition, to change their traditional policy of permanent ownership especially after their tenure has extended over several generations.

New York real estate men familiar with Chicago conditions, also point out that the policy of the Field Estate to dispose of its holdings may be traced to other causes than losses in yield through the operation of the Federal Income Tax. They state that this policy of the Field Estate is not a new one, but that they have been steadily selling their holdings wherever opportunity offered and that their New York holdings, which also reached a considerable amount were disposed of some years ago before the Federal Income tax went into effect.

Realty Sales and Conveyances For Past Three Months

Comparison With Corresponding Period of 1917 Shows Great Improvement in Manhattan and Bronx Market

THE great increase in the number of Manhattan and Bronx realty transactions is graphically shown in the tables compiled by the Record and Guide indicating the number of recorded sales during the three months of the present year as compared with the similar period of last year.

Since January 1, 1919, a total of 912 sales have been reported in Manhattan as compared with only 331 for the first three months of 1918. Sales south of 59th street totaled 291 and north of 59th street 721 for 1919, as compared with 138 and 193 respectively for the same period last year. It will be noted that although there was considerable improvement in the downtown neighborhoods the chief advance came in the sections north of 59th street. The recent buying movement directed against Washington Heights apartment houses has been the chief reason advanced in explanation of the improved situation.

This improvement is also reflected in the number of recorded deeds in Register's office, the figures showing that there were 1876 transfers filed in Manhattan for the first three months of this year as against 1514 for the same period in 1918. The situation in the Bronx shows even greater advances than Man-

hattan, the chart indicating that since the first of the year 584 sales have been reported as compared with only 118 for the first three months of last year, this situation also being reflected in an increase in the number of recorded transfers from 1099 in 1918 to 1326 in 1919.

The 1919 total shows the steady upward trend of the market. In the week ending January 4th there were only 39 sales reported in Manhattan. In the week ending January 25th this rose to 49. The upward advance continued during February, the total number reaching eventually in the week ending February 22d a new mark of 75 sales. It had already become evident at this time that the market was being largely controlled by professional operators who continued to be unusually active in the acquisition and sale of improved properties in many parts of the city. Largely through their efforts the market demand broadened and the highest point in selling activities since the 1907 boom was reached during the week ending March 22d when a total of 103 transactions were reported in the Borough of Manhattan alone. The high mark in the Bronx was reached during the week ending March 15 when a total of 91 transactions was reported.

Comparative Sales Tables.

1918 Week Ending	Manhattan Total	Below 59th St.	Above 59th St.	Manhattan Convey- ances.	Bronx Convey- ances.	1919 Week Ending	Manhattan Total	Below 59th St.	Above 59th St.	Manhattan Convey- ances.	Bronx Convey- ances.
Jan. 5	23	7	16	7	123	Jan. 4	39	18	21	16	171
Jan. 12	18	5	13	7	109	Jan. 11	41	16	25	22	143
Jan. 19	30	15	15	7	134	Jan. 18	35	14	21	18	139
Jan. 26	15	7	8	5	97	Jan. 25	49	14	35	22	97
Total	86	34	52	26	463	Total	164	62	102	78	550
Feb. 2	25	12	13	5	104	Feb. 1	60	14	46	33	134
Feb. 9	21	7	14	10	130	Feb. 8	63	20	43	31	186
Feb. 16	22	7	15	5	91	Feb. 15	66	27	39	26	92
Feb. 23	21	6	15	8	93	Feb. 22	75	24	51	39	132
Total	89	32	57	28	418	Total	264	85	179	129	544
Mar. 2	32	18	14	17	138	Mar. 1	93	26	67	58	131
Mar. 9	32	12	20	10	160	Mar. 8	86	30	56	86	192
Mar. 16	35	17	18	12	95	Mar. 15	100	31	69	91	155
Mar. 23	30	13	17	14	104	Mar. 22	103	29	74	61	154
Mar. 30	27	12	15	11	136	Mar. 29	102	28	74	81	150
Total	156	72	84	64	633	Total	484	144	340	377	782
Grand total.	331	138	193	118	1514	Grand total.	912	291	721	584	1876

Advisory Council of R. E. Interests Issues Warning

(Continued from page 433)

"The principal deductions permitted to both individuals and corporations are business and professional expenses, interest, taxes, losses, dividends and net rents.

"Further relief to real estate is provided by requiring that eighty per cent. of the State income tax shall be returned to the locality where collected. This is the more equitable as personalty owes as much obligation to pay taxes as does realty, but is not to be taxed directly when the owner thereof is liable for the income tax.

"To prevent a shortage in local revenue from the enforcement of the proportional limitation for real property taxes, in addition to the amount received from the income tax, each locality may levy an additional tax upon all business incomes.

"The Advisory Council will be prepared to urge the principles of this bill at the hearing next Wednesday at Albany, requesting either the enactment of the Lockwood bill or suitable amendment of the Davenport-Judson bills."

Instructions to Commissioners

(Continued from page 436)

for lots thus sold is regarded as the cost of making the sale. The market value of such lots is not the price paid to the

developing company, but the sum for which it could sell the lots within a reasonable time upon ordinary terms of payment. When lands of this character adjoin developed land, and streets have not been run through it, it should be assessed as much as the developed lots after deducting the expense of streets, sidewalks and other improvements. It is important also to consider as evidence of value the number of lots sold in proportion to the number of lots upon which buildings have been erected and occupied, the price of the unsold lots being proportionately higher than the first sold. Where part of the tract of land has been improved with streets, sidewalks, curbs and sewers the rest of the tract is improved in value.

The law provides that the assessment shall be made between the first day of April and the first day of October.

(Signed) Jacob Cantor, President,
Richard Williams,
Arthur H. Murphy,
George Henry Payne,
Joseph F. O'Grady,
James P. Sinnott,
Lewis M. Swasey,
Commissioners.

C. Rockland Tyng, Secretary.

Real Estate Review for the Current Week

Important Mid-Town and Down-Town Transactions Tend to Divert Interest from Activity of Operators

IMPORTANT transactions in the mid-town and down-town sections served to enliven the real estate market this week and to shift interest from those sections of the city which have been affected within recent months by the activity of the professional operator. There is a well defined opinion among real estate men that the unusual activity of this class of buyer who has been practically dominating the real estate situation since the signing of the armistice is the forerunner of an extensive buying movement which will eventually bring back into the investment field the purchaser who acquires real estate for permanent holding. The broadened scope of the demand this week which resulted in the consummation of several interesting transactions served to a considerable degree to substantiate this view.

Fifth avenue contributed a transaction which will result in the removal of Sherry's from the southwest corner of Fifth avenue and 44th street to the present quarters of the Guaranty Trust at the southeast corner of 43d Street. The present eleven story apartment building occupied by Sherry will be taken over and remodeled for the use of the Guaranty Trust Co. The transaction will place on the market considerable high class office space of the type now in such urgent demand.

Some blocks to the west, the plot at 120 to 122 West 42d street, running through to 41st street, was taken over under the terms of a long lease by the Rudolph Wurlitzer Co. and the site will be improved with a 15 story office building for the occupancy of the leasing corporation. This transaction, which will involve in its entirety about \$2,000,000, brings to the Times Square section another tall business

building and adds materially to the piano colony which has been built up in this block. The long lease of store space at a large rental in the same block to Jacob Doll and Sons, piano manufacturers, served to further accentuate this trend.

Other important transactions concerned themselves with the purchase of a Hanover Street office building by the Canadian Bank of Commerce, further reflecting the steadily growing needs of down-town banking institutions; the acquisition of a valuable building site at West End Avenue and 71st Street which will be improved for a tall apartment house; the purchase of several properties adjoining the R. H. Macy & Co. store which will be utilized for the erection of an addition, and a large exchange transaction which resulted in the change in ownership of a valuable Bronx taxpayer on Fordham Road and a West End Avenue apartment house, the latter property being later resold to an investor.

Among the interesting leasing transactions was the acquisition of additional space on Fifth Avenue by Best & Co. to meet increased needs; the lease of business buildings in the leather district which showed rental increases of nearly 100 per cent.; and the taking over of the former Astor Library on Lafayette Street for uses of a club house for the 77th Division.

The interest of professionals continued to be directed against Bronx and Manhattan residential properties. The business in its entirety, in spite of the fact that the total volume may have been less than that of previous weeks, has taken on a decidedly more encouraging aspect because the demand has broadened to include purchasers other than the operator.

PRIVATE REALTY SALES.

THE total number of sales reported and not recorded in Manhattan this week was 86 as against 102 last week and 30 a year ago.

The number of sales south of 59th street was 22 as compared with 28 last week and 14 a year ago.

The number of sales north of 59th street was 64 as compared with 74 last week and 16 a year ago.

From the Bronx 44 sales at private contract were reported as against 81 last week and 13 a year ago.

Statistical tables, indicating the number of recorded instruments, will be found on page 448 of this issue.

Bank Buys Post Building.

The Canadian Bank of Commerce bought from the Post Building Company, W. Kintzing Post, president, the eight-story Post Building, covering the block front in Hanover street, from Exchange place to Beaver street. The price paid was close to \$650,000. The bank has occupied the ground floor for nearly forty years and bought the property to assure it of a permanent home. The building covers a plot of about 6,800 square feet, with frontages of 85.4 feet in Exchange place, 53.4 in Hanover street and 98.2 in Beaver street, and a rear line of 103.3. The bank, which now has 460 branches in this and other countries, has resources aggregating more than \$440,000,000. It opened its first branch in 50 Wall street February 21, 1872, and moved into the Post Building in 1880.

\$2,000,000 Fifth Avenue Removals.

Sherry's and the Guaranty Trust Co. have exchanged 5th av locations in a \$2,000,000 transaction. The 11-sty restaurant and apartment building at the southwest corner of 44th st and 5th av will go to the Guaranty Trust Co., which has arranged to remodel the structure and in addition build a wing at 522 5th av, 22x105 and 50x100, at 10 West 44th st, these extensions to correspond with the construction and architecture of the Sherry Building, which was erected for Mr. Sherry some twenty years ago by the Brokaw estate, which owns the land. The property at 522 5th av, where the catering of the Sherry business is located, is owned by Mrs. Mortimer Brooks, and 10 West 44th st is the property of the Academy of Medicine.

Leases on the three holdings were renewed

last year by Mr. Sherry for 21 years, with privilege to renew for a similar term. These contracts, for which Mr. Sherry is said to have asked \$2,000,000, have been taken over by the Guaranty Trust Co. In the deal he takes over the lease made by the trust company with the owners of the Postal Life Building, on the southeast corner of 43d st and 5th av, which contract involves the store, basement, and first floor, all of which were fitted up at a large expense by the trust company about two years ago. The lease of this property has about fifteen years to run. It is planned to have the improvement to the new home of the trust company completed by 1920.

The transaction was handled by William Henry Barnum & Co., acting in an advisory capacity for the Guaranty Trust Co., and that firm will arrange for and supervise the reconstruction of the buildings. Cross & Cross are the architects, and Irons & Todd and Toll & Robertson will be the general contractors. The Douglas Robinson, Charles S. Brown Co., which made the deal, will be the agents for office space in the altered building.

To Enlarge Macy Store.

For the purpose of enlarging their department store, R. H. Macy & Co. have purchased from Edith M. Wheeler 153 West 34th street, a four-story building, 22x98.9, and from Frederick Hussey the abutting property at 150 West 35th st, a five-story building, 25x98.9. Several years ago the Macy firm acquired 149 and 151 West 34th street and 146 and 150 West 35th street and now has a frontage of 69 feet on the former and 75 feet on the latter thoroughfare adjoining the store. Ultimately this site will be improved with a tall building to provide additional facilities for handling the steadily increasing business of the firm. The present Macy store is ten stories high and covers a plot 405.2 feet on 34th street, 179.6 feet on Broadway, and 380 feet on 35th street. John N. Golding, as broker, assembled the various properties for the proposed addition.

West Side Apartment Project.

Edgar A. Levy, who has been prominently identified with apartment house construction for many years, plans the erection of a fourteen-story structure at the southeast corner of West End avenue and 71st street. The site, 80.3x60, upon which the new building is to be erected is known as 278 and 282 West 71st street, and is at present occupied by three four-story dwellings. Mr. Levy purchased the property, through Pease & Elliman, from the estate of Eliza T. Griswold, of Philadelphia, which had held it at \$110,000.

The dwellings have been untenanted for several years. The proposed apartment house will be divided into small housekeeping suites.

Big Bronx-Manhattan Trades.

The Remlu Realty Co., H. U. Singhi, president, has sold, through L. J. Philips & Co. and Brooks & Howard to Zealie Van Raalte the Singhi Building, covering the block front on the north side of Fordham road, between Jerome and Morris avenues. The property consists of a one and two-story taxpayer at the Jerome avenue end and on Morris avenue there is a three-story apartment house. The property was valued at \$500,000 and has a frontage of 260 feet on Fordham road, 91 feet on Jerome avenue and 165 feet on Morris avenue. In part payment Mr. Van Raalte gave his residence at 4 West 75th street and the six-story apartment house at the southeast corner of West End avenue and 82d street, known as the Carlisle Dwellings. The structure occupies a site fronting 102.2 feet on West End avenue and 101.8 feet on 82d street.

The Wood-Dolson Company later sold for the Remlu Realty Company the Carlisle dwellings. The new owner is John J. Dillon, former State Food Commissioner, who will hold the property for investment.

Dorchester Re-sold.

Frederick Brown resold the Dorchester, a twelve-story apartment house, 125x102, held at \$800,000 and renting for \$97,000, at the north corner of Riverside drive and 85th street, to Benjamin Winters, through M. H. Gaillard & Co. The property was recently purchased by Mr. Brown from the Eighty-fifth Street-Riverside Drive Company.

\$460,000 Block for Investors.

Daniel H. Jackson has sold to the Kelvale Realty Co. (Cohen Brothers) for investment 60-70 St. Nicholas av, comprising the easterly block front, between 113th and 114th sts, two 7-sty apartment houses, known as the Lucile and the Shoreham, on plot 236x131x irregular. There are 112 apartments and six stores in the two buildings, which are fully rented at about \$70,000 per annum. The buildings are assessed for \$460,000 and were held at \$500,000.

Buys Hotel Clarendon.

Mme Caroline Genet, who has been operating the Hotel Clarendon, a 10-sty apartment hotel, at the northwest corner of Park av and 58th st, under lease, has purchased the fee to the

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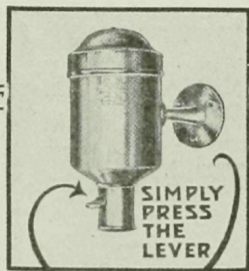
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property. The transaction was closed by the United States Trust Company as trustee for the late David H. King, Jr., from whom Mme. Genet took a lease of the hotel some eight years ago.

The Clarendon occupies a plot 50.5x100, and was built about fourteen years ago. The reported selling price was \$400,000.

\$750,000 Apartment Deal.

The three 8-sty elevator apartment houses known as the Louisiana, the Illinois, and the Michigan, with a combined frontage of 200 ft, at 507, 511 and 517 West 113th st, between Amsterdam av and Broadway, were sold by A. Milton Napier, president of the Southern Holding Co. The houses have a rental capacity in excess of \$110,000, and were held at \$750,000, their sale having been negotiated by James E. Barry, of the Knap & Wasson Co., and O'Reilly & Dahn.

Bronx Block Front Resold.

Frederick Brown has resold to the Benenson Realty Co., through Leitner, Brenner & Starr, the block front on 163d st, between Fox and Simpson sts, two 6-sty elevator apartment houses, known as 996-1008 East 163d st, fronting 206 ft on 163d st, 128 ft on Fox st, and 175 ft on Simpson st. The building contains 81 apartments and 16 stores, which return a total rental of \$54,000. They were held at \$450,000.

Manhattan.

South of 59th Street.

DELANCEY ST.—James H. Cruikshank purchased from the Directors Realty Holding Co. the two 5-sty new law tenements at 332 to 336 Delancey st at the northwest corner of Mangin st, on plot 75x100; assessed by the city at \$69,000. N. A. Berwin & Co. were the brokers.

DOMINICK ST.—The 5-sty tenements at 48 and 50 Dominick st have been sold by Herbert M. Gesner and others to Benjamin B. Davis. The property is located 75 ft east of Hudson st and was acquired by Joshua Brush from Robert M. Livingston in 1826. It had been in the family for ninety-three years.

FRONT ST.—Charles F. Noyes Co. has resold in an all cash transaction for William J. Robertson to Stephen H. Dorr 93 Front st, the southeast corner of Gouverneur lane, a 5-sty building covering a lot 25x101. The property was valued at \$75,000. Mr. Dorr is senior member of Arnold, Dorr & Co., the lessees. He has taken the investment for his personal account and purchased it as an investment and to insure the permanency of the location for his firm. This is the fourth sale of the same property negotiated through the Noyes Co.

SPRING ST.—Charles B. Walker sold for the estate of P. J. Ryder the 5-sty building 147 Spring st. William E. Aitken, of 350 West st, tea and coffee merchant, the new owner, will occupy the building after alterations are completed.

UNIVERSITY PL.—Max N. Natanson purchased from the Guardian Life Insurance Co. 88 University pl, with an "L" to 24 and 26 East 12th st, an 11-sty loft building, on a plot 46x100, on 12th st, and 31x110 on University pl. The building is fully rented at \$36,000, and was held at \$325,000. The property was sold for cash over the first mortgage, which the Guardian Life Insurance Co. has renewed for ten years.

WASHINGTON ST.—The Cruikshank Co. sold for the Charles S. McKnight estate 65 Washington st, a 4-sty building, 20x65, to an investor.

WATER ST.—Wm. A. White & Sons sold for the Broadway, John St. Corporation, Elias A. Cohen, president, the building at 130-132 Water st, southwest corner of Pine st, to the tobacco firm of Elias Bach & Co., now at 168 Front st. It is the intention of the buyers to make alterations in the building with a view of improving it and making it suitable for their own occupancy, when present leases expire. Mr. Cohen purchased the property recently from the estate of Alexander M. White and was holding it at \$72,000.

3D ST.—Raymond Kutner, buyer of 134 West 13th st, through to 22 Minetta lane, 3-sty buildings, on plot 25x150, has resold the property to Ely Bernays. The site will be reimproved.

17TH ST.—Sarah McKenna has sold the 3-sty dwelling at 217 West 17th st on lot 17.2x irregular, to a local builder and contractor, who will alter it for his business occupancy. H. E. O'Reilly was the broker in the sale. This is the first change of ownership in the property for thirty years.

36TH ST.—Frederick Fox & Co. resold for Edward Raymond to Haviland & Co. 17 East 36th st, a 5-sty business building, 25x100, acquired by the seller yesterday. The new owner now controls three buildings adjoining its large structure and probably will erect a tall building on the combined site.

39TH ST.—Pepe & Bro. sold for D. J. Mendelsohn the two 5-sty tenements at 536-538 West 39th st, each on lot 25x98.9, to the Dormond Realty Co., which plans to demolish the buildings and erect a 5-sty warehouse.

41ST ST.—Louis Schrag sold for Annie Rhoades and the estate of Herman Richtberg

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203 and 205 West 41st st, two 4-sty buildings, to the Listowel Realty Co.

47TH ST.—Ennis & Sinnott bought from a client of A. J. Robertson 48 and 50 West 47th st, two 4-sty dwellings, 45.4x100.

49TH ST.—James Kyle & Sons sold for George Kilian the 3-sty dwelling 235 East 49th st, also for Joseph Hahn the 3-sty dwelling 237 East 49th st. This is the third house this same firm has sold on this block, having recently sold 233 East 49th st.

55TH ST.—Douglas L. Elliman & Co. sold for the Wolfenstein estate 115 East 55th st, a 3-sty private house on a lot 18.9x100.5, to a client who expects to erect a modern 5-sty American basement house on the property. This property has been owned by the sellers since 1869 and was held at \$45,000.

57TH ST.—Florence B. Walter sold to Edward F. McLaughlin 115 West 57th st, 20x82. The buyer will offer the property for resale.

AVENUE D.—Freidus & Co. sold for Samuel Robert as trustee 7 Av D, a 5-sty tenement, with stores, on a lot 24x93.

7TH AV.—J. Arthur Fischer sold for the Remainder Realty Co. the 4-sty building 325 7th av on lot 25x100, adjoining the northeast corner of 28th st to Arthur D. Gahn. D. Sylvan Crakow was associated broker in the sale.

North of 59th Street.

60TH ST.—Weld & Suydam, Inc., sold for the estate of Matilda Stiefel 36 East 60th st, a 4-sty dwelling, on lot 20x100, adjoining the 14-sty Hotel La Salle at 28-34, owned by the Orinoco Realty Co. (Bing & Bing). It was reported that Bing & Bing had bought the property to protect the light and air of the hotel.

61ST ST.—Russell H. Hoadley and E. de Forest Simmons sold the dwelling, 20x100, at 241 East 61st st. The purchaser will remodel this house for his own occupancy.

62D ST.—Frederick Brown bought the 4-sty residence, 18.9x100.5, at 118 East 62d st, from Eugene Albert, through Pease & Elliman.

62D ST.—James M. Kyle & Sons sold for Henry M. Steinert the 3-sty dwelling at 232 East 62d st.

64TH ST.—Pease & Elliman sold for Mrs. Martha Livingston, represented by Payson McL. Merrill Co., 25 East 64th st, a 4-sty dwelling, 17x100, to a client who will alter into small suites.

64TH ST.—Edward Zellenka sold the two dwellings at 132 and 134 East 64th st to Bayard Dominick, who will alter the properties into a basement dwelling, 30x100, for his own occupancy.

67TH ST.—Wm. S. Baker and Cross & Brown Co. sold for Howard W. McAteer to the Jules Realty Co., Inc., Samuel Wach, Jr., president, the plot 40x200 on the south side of 67th st, running through to 66th st, 100 ft west of West End av. The purchaser recently bought from the Farmers' Loan and Trust Co., through the same brokers, an adjoining plot on 67th st, 160x100.

75TH ST.—F. R. Milrath sold his residence at 119 West 75th st to the Waldorf Contracting Co., S. D. Tomback, president, through P. Es. Abrahams. The building will be remodeled into small suites.

75TH ST.—Philip Moeller, playwright, and others sold the 4-sty dwelling at 6 West 75th st. The new owner is a client of Phillips & Avery, attorneys, who will alter it into small suites.

77TH ST.—Pease & Elliman sold for the estate of Olga Russell the 3-sty dwelling at 145 West 77th st on a lot 18x100. The new owner will occupy.

80TH ST.—The Hendricks estate is reported to have sold the 4-sty dwelling at 18 East 80th st, on a lot 25x102.2.

82D ST.—Douglas L. Elliman & Co. sold for Allen Prentice Kellogg 11 East 82d st, a 5-sty American basement dwelling, on lot 25x100, equipped with an electric elevator. It was held at \$105,000.

92D ST.—L. & A. Pincus and M. L. Goldstone purchased from Enoch G. McGrue the Avondale, a 6-sty elevator apartment house, at 288-90 West 92d st, on a plot 50x100. The property was held at \$120,000, and the deal was for cash over the first mortgage. Burton Thompson & Co. represented the sellers, and Charles Meyers acted for the purchasers.

94TH ST.—F. L. Partridge sold for E. Rankin to S. S. Pakas 70 West 94th st, a 3-sty dwelling, 18x100.

94TH ST.—Maxwell Moser resold for S. L. Pakas to the Book Construction Co., I. M. Book, president, the 3-sty dwelling at 70 West 94th st, on a lot 18x100.8, between Central Park West and Columbus av. Mr. Pakas recently bought the house from Emma H. Rankin.

95TH ST.—Pease & Elliman sold for George Lowther, Jr., 139 West 95th st, a 3-sty dwelling, held at \$22,000.

99TH ST.—The Leberton Corp., bought from the Mercantile Holding Co., Jacob A. Wolf, attorney, the St. Pierre, at 206 West 99th st, 62x100, a 6-sty elevator apartment house, renting for \$18,000 yearly. The property was bought

for all cash over a \$80,000 mortgage. The buyers were M. H. Gaillard & Co.

103D ST.—Sharp & Co. have sold for the Simon Holding Co. 159 West 103d st, a 6-sty apartment house, on a plot 37.6x100, which the seller acquired in December from George A. Stratton, through the same brokers.

103D ST.—The Benenson Realty Co. has sold 22 East 103d st, a 3-sty dwelling on lot 18x99.11, to a client of J. B. Wood.

105TH ST.—Charles S. Kohler, Inc., resold for Charles H. J. Dilg to an investor 152 West 105th st, a 5-sty flat, 25x100, held at \$32,000. Same brokers sold this property to Mr. Dilg three weeks ago.

111TH ST.—Morganstern Brothers' Syndicate purchased Regent Court on plot 105x101, at 125-135 West 111th st, housing 36 families, with rentals of \$35,000, and held at \$250,000. The Surety Holding Co., the seller, recently acquired Regent Court in a foreclosure against the builder, Max Weinstein, and is taking back an eight-year mortgage. Henry Kantrowitz negotiated the sale.

115TH ST.—Frederick Brown bought from Lydia B. Gray, through Robert A. Martin & Co., the Bellemore at 605 and 607 West 115th st, a 6-sty elevator apartment, 50x100.

116TH ST.—The 6-sty apartment house, 35.5x100.11, at 424 and 426 East 116th st, was sold by Virginia Danziger to an investor.

116TH ST.—The Vitagraph Typewriter Co. sold its factory premises at 37 to 41 West 116th

st, 100x100, to the Institutional Synagogue, which will alter the building. Congressman Isaac Siegel represented the buyers and Albert S. Lesinsky the seller.

119TH ST.—William S. Baker sold for the Ira Realty Co., Charles Kimmelman, president, the 6-sty elevator apartment, 125x100 at 420 West 119th st, accommodating 56 families and having a restaurant. The property is rented for about \$37,000.

120TH ST.—Ralph Russo has sold for Mrs. Ricke Wilshek to Michael Margul 411 East 120th st, a 3-sty dwelling, on lot 18.9x100.

122D ST.—Van Vliet & Place sold for the United States Trust Co. 247-251 East 122d st, a 6-sty new law apartment, on plot 42x100.

123D ST.—The 6-sty tenement, 41.6x100, irregular, at 176 and 178 East 123d st, has been sold by the Lacomor Realty Co. to Jacob Marks, owner and occupant of the dwelling adjoining at 180. Mr. Marks now controls a plot 58x100.

124TH ST.—Shaw & Co. sold 324 East 124th st, a 3-sty dwelling 18x100.11.

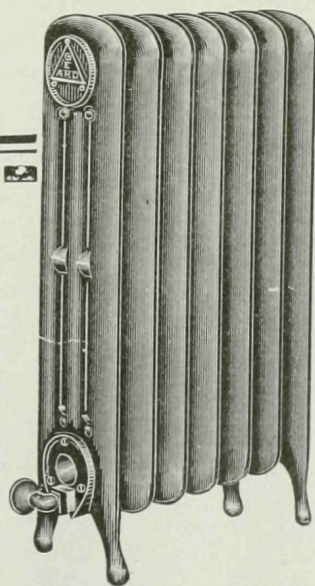
125TH ST.—Amy F. and Anna A. Paterson, represented by Wilmore Anway, attorney, sold to the Picker Bros.' Realty and Improvement Co., Frederick Picker, president, 305 West 125th st, 30x99.11, 4-sty stores and flats. The property had been in the sellers' family since 1868. L. J. Phillips & Co. were the brokers. The buyers own and occupy the building at 313-315 West 125th st.

LARGER RENTS FOR SALOON PROPERTIES UNDER "DRY" LAW

"THERE is more than one instance," as stated in a recent issue of the RECORD AND GUIDE, "where property owners have been able to profitably alter saloon properties and not only have they not sustained a loss but actually have proved that the realty will bring in a better return on the investment than when it was occupied as a saloon."

We act in an advisory capacity to owners of saloon and brewery buildings and can demonstrate how such properties may be profitably converted for other uses. Correspondence is invited from those interested with Mr. John H. Scheier, R. A., Advisory Architect to the company.

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Housing Crisis Is Faced by New York

THE New York Times, under the above headline, states that this city urgently needs 60,000 new apartments at once to house the city's rapidly growing population.

"With the approach of Spring, New York City is face to face with the worst housing crisis in all its history," says the Times article.

To aid in meeting this urgent demand, we are prepared to assist in the financing of new apartment and business buildings through the purchase of first mortgage serial bond issues which meet our requirements, in amounts of \$250,000 upwards.

Under the *Straus Plan*, a construction loan and a long term loan are combined, thus obviating the necessity of refinancing when the building is completed and permitting repayment out of earnings over a period of years.

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Chicago Philadelphia San Francisco
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Any Investor.

IN THE RECORD AND GUIDE
BUYER AND SELLER MEET

131ST ST.—Shaw & Co. sold for George DeWitt Weeks and Harry S. Lines as executors of the estate of Edward L. Radcliff 138 West 131st st, a 3-sty dwelling, 16.4x55x99.11, and 254 West 136th st, a 3-sty dwelling, 16.8x99.11.

136TH ST.—Albert H. Stout sold the 4-sty dwelling at 159 West 136th st.

150TH ST.—After a week's ownership Ennis & Sinnott resold, through McDowell & McMahon, the 7-sty elevator apartment house known as Halcyon Hall at 408-414 West 150th st, between Convent and St. Nicholas avs. The purchaser is an out of town investor. The house occupies a plot 83.6x100.

151ST ST.—The Traymore Leasing Corp (Morris Moore's Sons) purchased from the McKinley Realty and Construction Co the two 5-sty apartment houses at 441 and 443 West 151st st on plot 75x100.

157TH ST.—The Lebertan Corp. bought from William Carpenter the Arlington Court, at 540 West 157th st, a 6-sty 75-foot elevator apartment, and having a rental of over \$19,000. The property was held at \$150,000 and was bought for all cash over a \$102,500 mortgage. James Boyd & Co. were the brokers.

172D ST.—William S. Baker resold for the Jules Realty Co, Inc., Samuel Wacht, Jr., president, to Mrs. Maude C. Hennion the 5-sty apartment house, on plot 48.44x95, at 510 West 172d st.

176TH ST.—Shaw & Ebbitt, Inc., sold for the Madeline Realty Co. 574-6 West 176th st, a 5-sty apartment, 75x87, to an investor. Max Blau represented the seller.

AMSTERDAM AV.—Edward N. Crosby & Co. sold for Henry Ettelson 2525-2527 and 2529-2531 Amsterdam av, two 6-sty apartments with stores, on plot 82.8x100, to an investor.

BROADWAY.—Derschuch & Co and I. Keshare resold the northeast corner of Broadway and 177th st, a 6-sty elevator apartment, 91.2x100, containing 41 suites, held at \$200,000, for Conrad Stein.

CATHEDRAL PARKWAY.—Morganstern Brothers' Syndicate sold the 5-sty apartment house on plot 68.8x100, held at \$125,000 and renting for \$17,000, at 21 and 25 Cathedral Parkway.

CONVENT AV.—Daniel H. Jackson bought from Richard S. Weekes and Justice Bartow S. Weekes 102-104 Convent av, a 5-sty new law apartment, 71.6x108, renting for \$15,000 yearly and held at \$115,000. Thomas O'Reilly was the broker.

CENTRAL PARK WEST.—The vacant lot, 25.2x100, at the north corner of Central Park West and 98th st, has been reported sold by the Frederick W. Loew estate.

EDGEcombe AV.—Isaar Realty Corp sold at an advance their contract on the 5-sty apartment, 80x100, at 335-337 Edgecombe av, purchased recently from a client of Reeves & Todd.

FORT WASHINGTON AV.—Frederick Brown bought through Nehring Brothers the Rockforest apartments at 255-261 Fort Washington av, southwest corner of 171st st, a 6-sty elevator house on a plot 94x103, renting for \$25,000 and held at \$180,000. This property was sold earlier in the week by J. Scott for the Hallegan Realty Co. to I. Portman, who resold it to Mr. Brown.

MADISON AV.—The 4-sty and basement dwelling at 973 Madison av, southeast corner of 76th st, has been sold by Esther H. Tuckerman to Collings & Collings, interior decorators, who will occupy the property. The building fronts 26.8 ft on the av and 60 ft on the st and is assessed at \$65,000.

NORTHERN AV.—M. I. Strunsky sold for Joseph Schwartz the northwest corner of Northern av and 179th st, a 5-sty apartment, 75x100, renting for \$16,000, and held at \$125,000, to Dr. W. Spiro.

PARK AV.—The 4-sty dwelling, 17.6x66, at the northeast corner of Park av and 94th st, has been sold by Helen F. Gantz, through Worthington Whitehouse, Inc.

PINEHURST AV.—The Lincoln Mortgage Co., S. Blumenthal, president, has sold to an investor the three 5-sty apartment houses at the southeast corner of Pinehurst av and 178th st, known as The Evelyn, The Roslyn and The Celia. These houses are at 5 and 9 Pinehurst av and 752 West 178th st. They occupy a combined frontage of 127 ft on Pinehurst av, 102 ft on 178th st and return an annual rental of \$22,000. The sellers, who had owned the houses since 1912, held them at \$180,000. J. Zimmerman and M. Seigel were the brokers who negotiated the sale.

RIVERSIDE DRIVE.—Max N. Natanson sold to Louis Schlechter the northeast corner of Riverside Drive and 135th st, known as the "St. Francis Court," a 6-sty elevator apartment house, on plot 125x100, containing thirty apartments of five, six, seven, and eight rooms. The building is fully rented for \$34,000 and was held at \$275,000. M. I. Cohn and H. I. Cooper were the brokers.

ST. NICHOLAS AV.—William S. Baker has resold to an investor for the Jules Realty Co., Samuel Wach, Jr., president, the Sadvilan Arms, a 6-sty elevator apartment house at the south-

west corner of St. Nicholas av and 145th st, which the seller acquired recently. The property was held at \$235,000 and returns an annual rental of \$30,000.

WADSWORTH AV.—Morgenstern Brothers Syndicate has resold at a substantial profit, to an investing client of B. Kaplan, 354 to 360 Wadsworth av, four 5-sty apartment houses on a plot 200x100. The combined properties yield a yearly revenue of \$50,000 and were held at \$300,000.

WADSWORTH AV.—Frederick Brown sold to M. L. & C. Ernst 272 Wadsworth av, a 5-sty apartment house on plot 50x115.

2D AV.—Leon S. Altwayer sold for H. Nathan the 3-sty tenement with store at 2348 2d av on lot 20x80. The buyer is Anna Altman.

3D AV.—L. Covert has sold for James Cruikshank the 5-sty flat at 1759 3d av to Annie Josefthal.

7TH AV.—The R. S. Morgan Realty Co sold for Herbert M. Gordon to an investor the 5-sty flat with store at 2189 7th av, on a lot 20x100.

7TH AV.—The Victor Hugo apartments at the southwest corner of 7th av and 114th st have been sold by the Fisk Co., a Connecticut corporation, to the Marjohon Realty Co. (Michael H. Marks and Samuel D. Johnson). The property consists of a 7-sty elevator structure on a plot fronting 100 ft on each thoroughfare, and is assessed at \$200,000 by the city for taxation purposes.

7TH AV.—Morganstern Brothers' Syndicate bought Wadleigh Court, a 6-sty elevator apartment house at 1884 7th av, on a plot 100x100, at the northwest corner of 114th st. It was held at \$250,000.

Bronx.

CHARLOTTE ST.—Greenfield & Saffir sold for the Seabury Constrn Co. the 6-sty apartment house, built by the selling company about three years ago, at the junction of Charlotte st and Seabury pl on plot 110x149. It returns an annual rental of \$16,000 and the selling price was \$100,000.

DEVOE TERRACE.—B. H. Weisker sold for the Guarantee Mortgage Co. to J. Accles, for occupancy, the 2-sty dwelling, on lot 17x80, at 2475 Devoe terrace.

FAILE ST.—Aaron Brand, represented by Morris Berkowitz, attorney, bought from Barbara Lopard 615 Faile st, a 2-family dwelling, 25x100.

FREEMAN ST.—Fisher and Irving I. Lewine purchased through James J. Donovan, Inc., from Dr. John Riegelman for cash the southwest corner of Freeman st and Hoe av, a 5-sty apartment house, with seven stores, on plot 50x100 irreg. It was held at \$90,000. James J. Donovan, Inc., was the broker.

GILBERT PL.—Samuel Cowen sold to a Miss Silberstein a 2 family brick house at 1215 Gilbert pl near Hunt's Point av on a lot 25x100 for occupancy.

138TH ST.—E. M. Phelps sold for G. Steinmuller to Joseph Glass, 454 East 138th st, a 4-sty dwelling, 16.8x100.

157TH ST.—Shaw & Co., in conjunction with J. Roberts, sold 511 East 157th st, corner of Geraman pl, a 4-sty store and apartment building, 25.03x77.77, for the Payne estate.

161ST ST.—Frederick Brown sold to Charles Kroeetz 425-429 East 161st st, a 5-sty flat, 60x100, with rents of about \$10,000. The buyer gave in part payment six lots on Mosholu Parkway, between Fieldston and Newton avs.

172D ST.—The Crausman Realty Co., with the Dixie Security Co., bought from the Alva Construction Co. the two 5-sty apartment houses, with stores, at 868 to 872 East 172d st, 80x100. The purchasers have resold the property to an investor.

176TH ST.—The Isaac Lowenfeld Realty Corporation has bought from the C. & C. Construction Co., William C. Bergen, president, the two 5-sty new-law apartment houses, each on plot 40x100, at 637 and 641 East 176th st. The holding price was \$100,000. Kaplan, Blackner & Damiane were the brokers.

178TH ST.—Albert D. Phelps and Charles J. Brady sold for Lydia Bates Paterson the two 4-sty apartments, 100x100, at 234 and 236 East 178th st to Emanuel Kanarvogel.

178TH ST.—Crausman Realty Co. bought the 6-sty apartment house, with stores, at 856 East 178th st. M. Fine was the broker in the deal. The house stands on a plot 171x151x36x irreg., and was held at \$110,000.

184TH ST.—I. Portman has resold through the Nehring Co. 505 East 184th st, a 5-sty new-law house, on plot 55x99.

BAILEY AV.—Pauline A. Comfort sold the 2-family brick dwelling, on lot 25x100.6, at 2890 Bailey av to Cahn & Pittman through Richard Dickson.

BOSTON RD.—The Amer Realty Co., J. E. Mautner, president, sold to Josef Pollock for investment 1057-1061 Boston rd, two 5-sty apartments. S. Friedenberg was the broker.

BRIGGS AV.—Morris Sax has sold the 5-sty new law apartment house at 2620 Briggs av, on a plot 40x85, to an investor.

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Watts	Edison's Price	Our Price
10, 15, 25	{	\$0.35
40, 50		\$0.25
60		.28
100		.60

NITROGEN LAMPS

Watts	Edison's Price	Our Price
75	\$0.70	\$0.49
100	1.10	.77
150	1.65	1.15
200	2.20	1.54
300	3.25	2.27½
400	4.30	3.01

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BROOK AV.—Leonard Weill bought from the 152d Street Construction Co 1285 Brook av, a 5-sty flat, 42x100, rented for \$7,000 and held at \$45,000.

BRYANT AV.—The Eckman Building Co. sold the 5½-sty apartment, on plot 75x100, held at \$110,000, at 1774 and 1776 Bryant av, to the Grohman Realty Co., operators, through I. Haskell.

BRYANT AV.—Charles Siegel Levy resold the 5-sty apartment house at 1429 Bryant av, on a plot 50x100, near Freeman st, to Leonard Weill, operator. Joseph Roberts was the broker in the sale.

BURNSIDE AV.—The Realty Managers, Inc., Frank Begrish, Jr., president, purchased from the Burnside Av. Realty Corp., the block front on south side of Burnside av from Creston to Morris av, containing ten lots, through B. H. Weisker.

CRESCENT AV.—Charles Hensle bought from John J. Brady, Jr., the 2-sty taxpayer at 595 to 601 Crescent av.

HOE AV.—Frederick Brown sold the Belnord, an 8-sty fireproof apartment, on plot 76x110, at the southwest corner of Hoe av and 165th st to a client of Alexander Selkin and David Mintz. The property was held at \$275,000.

HOLLAND AV.—John A. Steinmetz sold for Harriet C. Garland 1737 Holland av to Charles Lischke, a residence, 50x100.

INTERVALE AV.—James J. Donovan, Inc., sold for Max Hirsch to Elizabeth K. Carey the three 4-sty apartment houses, with stores, at 854-860 Fox st, northeast corner of Intervale av; also 854 Intervale av, adjoining, a 4-sty apartment. The properties occupy a combined site fronting 133 ft. on Fox st and 114 ft. on Intervale av. The property was held at \$150,000 and rents for \$30,000 annually. The same brokers have effected a resale for Mrs. Carey to an investor.

LONGFELLOW AV.—Morris Berkowitz bought from Ettie Klatzky 1504 Longfellow av, a 5-sty apartment house, 50x100.

MARTHA AV.—Otto G. Hupfel sold the 2 family house at 4306 Martha av, 25x100, to Robert D. Clarke, and 4308 Martha av, southeast corner of 230th st, 25x100, to Gustave Schwenk.

MONTEREY AV.—Chatzinoff Brothers bought the two 5-sty apartment houses at the northwest corner of 178th st and Monterey av, fronting 105 ft on Monterey av, held at \$90,000, through F. J. Wood.

PARK AV.—The Benenson Realty Co. sold to a client of Elfers & Abberley 4578 Park av, a 5-sty house, with stores, 34x100.

SOUTHERN BLVD.—Charles Siegel Levy has resold the two 5-sty apartment houses at 1082 and 1090 Southern Boulevard, near Westchester av, each on a plot 40x100. The new owner is Rose Schreiber, who acquired the houses through H. Wallach as broker.

TINTON AV., ETC.—Mrs. C. W. Mossner resold the 3-sty house at 950 Tinton av to J. Bessinger through Nicholas Lopard. The same broker sold for Rose Lopard the 4-sty brick house at 1456 Bryant av to John Cirincin.

TRINITY AV.—Harris & Maurice Mandelbaum resold the two 5-sty new law apartment houses at 823 and 827 Trinity av, each on a plot 40x100. The new owner is an investor. The houses were acquired by the sellers recently from the Trinity Avenue Corp and were held at \$80,000.

TRINITY AV.—The Crausman Realty Co. bought from John Aughton 904 Trinity av, a 6-sty apartment house, 25x100.

WEBSTER AV.—Schwab & Co. sold for Morris Polsky the two 5-sty apartment houses at 2248-2250 Webster av, 40x90 each, to the Concourse Estates Realty Co. (Ely Maran and I. Lewine). The property was held at \$85,000.

WEBSTER AV.—Benenson Realty Co. bought from Joseph Feldman 1995-1997 Webster av, a 6-sty flat, 50x100.

WHITE PLAINS AV.—John A. Steinmetz sold for the estate of Benjamin F. Elgar 3,664 White Plains av, a 3-sty business property, to Tiebout Avenue Co.

Brooklyn.

PINE ST.—Meister Builders, Inc., sold 505 Pine st, a 2-sty dwelling on lot 20x100; also to M. Killmenson four 2 family houses at 1646-1652 83d st; to E. H. Jettleson, the two 6-sty apartment houses at 260-262 and 264 South 1st st, on plot 80x100 and also purchased from the F. J. W. Bursch Estate the thirteen 2 family houses at 903-933 60th st, on plot 260x100 held at \$60,000.

EAST 18TH ST.—Samuel Galitzka sold for the Miller Berg Construction, the 2-sty house at 1400 East 18th st.

3D ST.—Clinton Trading Corporation sold to August Schicht the 3-sty dwelling at 505 3d st, on lot 17x90.

21ST ST.—Realty Trust Co. sold for the Alco Building Co. the 1-fam. brick dwellings at 6304 21st av to Jennie Freed; 6310 21st av to Samuel Waldman; 6308 21st av to David Wolf; also for the Artee Realty Corporation the 1-fam. dwelling 1761 65th st to Sarah Lifis.

36TH ST.—A. Q. Orza sold for A. Miller the property at 1437 36th st.

39TH ST.—Clinton Trading Corp., sold to Domenico Panzera a 1 family dwelling at 461 39th st, on a lot 25x100. James Astarita was the broker.

40TH ST.—Frank H. Malone sold the 1-fam. dwelling 333 40th st for the estate of Phoebe K. Guyon to John H. Corley and Margaret C. Corley for occupancy.

48TH ST.—I. Salzberg sold for L. Silverman to M. Wolsk the plot 55x100 on the south side of 48th st, 115 ft west of 17th av. The buyer will erect two 1 family cottages on the plot.

50TH ST.—Tutino & Cerny sold for Mrs. Bridget McLeod the 3-sty 6 family apartment house, lot 25x100, at 559 50th st.

71ST ST.—B. J. Sforza sold for Rufus T. Griggs to Palermo Bros. the plot, 40x100, on the north side of 71st st, 180 ft. east of 13th av, which will be improved with two 2-family houses.

74TH ST.—Frank A. Seaver & Co. sold for D. J. Carter the 2 family house at 1027 74th st, also the plot of 17 lots on the south side of 85th st, 118 ft east of 5th av, for the O'Donnell estate to a builder.

78TH ST.—Walter S. Ross and Charles C. Gretsinger sold for the Ovington Builders, Inc., the 2-sty dwelling, with garage now in course of construction, on the south side of 78th st, west of 6th av; also dwellings at 439 81st st for Charles M. Faber; 1055 74th st for Ella G. Buckley and 429 78th st for George F. Weber.

83D ST.—Bulkeley & Horton Co. sold to William Clinton Burling, the Brooklyn real estate

broker, the large detached residence at 245 83d st, for occupancy.

MYRTLE AV., ETC.—Realty Associates sold to Otto Jaffe the 3-sty flat at 455½ Myrtle av; also to Benjamin Lane, through C. Imperiale, the 2-sty dwelling at 537 Lafayette av.

RECENT LEASES.

\$2,000,000 Times Square Improvement.

The Rudolph Wurlitzer Company, one of the largest dealers of music instruments in the United States, has secured a long lease of 120-122 West 42d street, through to 119-127 West 41st street, about 13,500 square feet, upon which will be erected a building of twelve or fifteen stories, in which they propose to have the show-rooms devoted to the sale of musical instruments. Their present quarters, containing 40,000 square feet, were found inadequate for their growing needs. The transaction was negotiated by the Cross & Brown Company and William Cruikshank's Son, the latter representing the Woodbury G. Langdon Company, the lessor. Plans have already been filed by Maynicke & Frank, architects, and it is expected that the building will be ready for occupancy by February 1, 1920. The Wurlitzer Company is now located at 113-119 West 40th street. The transaction just closed will involve a total outlay of about \$2,000,000, including the estimated cost of the new building.

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N. E. cor Willow Ave. and 137th St.
Vacant plot, size 100x125. Suitable for manufacturing.

W. S. Jackson Ave., opp. 144th St.
Large plot, size 236x144x259. Adjoining St. Mary's Park. Sold in two parcels.

Block front E. S. Cypress Ave., 135th, 136th Sts.

Size 200x95. To be sold in four parcels. Excellent apartment house site. Near subway station.

BOROUGH OF BROOKLYN

N. E. cor. Eastern Parkway and St. Marks Ave.
Plot, size 153.1x116x99.10. Excellent garage site.

7704-7710 and 7716-7724 Seventh Ave.
Bet. 77th and 78th Sts.
Seven two-family brick dwellings. Size of each lot 21.5x depths varying from 94 to 116. Near Fourth Ave. subway station. To be sold separately.

1947-1951 East 8th St.

Near Avenue S

Three two-story brick one-family dwellings, containing 7 rooms and bath. Size 18x100 each. To be sold separately.

103-105 Seeley St.

Near 19th St.

Two two-family brick dwellings. Size 16.4x99.4 each. Sold separately.

287 Winthrop St.

Near Nostrand Ave.

Two-story brick dwelling, size 20.9x106.

Block front E. S. Bedford Ave., Malbone to Sullivan St.

Excellent plot for garage or apartments. Size 100x200. Sold in separate lots.

323 and 325 Vanderbilt St.

Near 19th St.

Two two-story brick two-family dwellings. Size 20x64 each. To be sold separately.

No. 54 South 10th St.

Near Wythe Ave.

Three-story brick dwelling, containing 18 rooms and bath. Size 22.1x78.

N. W. cor. Seeley and 18th Sts.

Vacant plot, size 100x100. Ready for immediate improvement.

S. E. cor. Seeley and 18th Sts.

Vacant plot, size 210x160x irreg.

1220-1228 Nostrand Ave.

Near Winthrop St.

Four three-story tenements and stores. Size 20x74 each. Adjoining subway station.

Mineola, L. I.

Vacant plot, comprising 15 acres, located on Jericho Turnpike, near Nassau Boulevard and Marcus Ave.

60 LOTS

on Morgan Ave., Beadle St., Division Pl. and Richardson St.

Located in Greenpoint section. Streets made and have all improvements. Size 20x100 each. To be sold separately. Surrounded by one and two-family dwellings. Good transit.

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\$1,000,000 Fifth Avenue Lease.

The entire 11-story building at 3, 5 and 7 West 35th street, plot 75x100, has been leased for a term of sixteen years to Best & Co., who occupy the adjoining building at the northwest corner of Fifth avenue and 35th street. Several years ago Samuel K. Jacobs, of Walter Emmerich & Co., operating as the First Leaseholding Company, acquired a long term lease on this building from the Brunswick Realty Company, who erected this loft structure on leasehold land from Vincent Astor for a 63-year term. The store since the erection of the building has been occupied by the Exchange Buffet Restaurant, and Best & Co. have each year taken an additional loft in this building for their own occupancy, some of which floors are cut through to the Fifth avenue building and are used as salesrooms. The annual rental is in excess of \$60,000 for the building, and the total rental for the term is in excess of \$1,000,000. Charles F. Noyes Company represented Samuel K. Jacobs, the owner of the lease, while Robert P. Zobell conducted the negotiations for Best & Co.

42d Street as Piano Center.

Walter B. Parsons, in conjunction with William Cruikshank's Sons, leased the store and basement at 112 West 42d street for the James McCreery Realty Corporation to Jacob Doll & Sons, manufacturers of pianos and player pianos, located for the past twelve years at 116 West 42d street. There will be extensive alterations to the front and the entire store and basement will be fitted up and used exclusively for the display of pianos and phonographs. The lease is for a term of years at an aggregate rental of \$150,000.

77th Division Clubhouse.

For use as a clubhouse by the 77th Division, the Douglas Robinson, Charles S. Brown Company, leased for the trustees of the Astor Library the former library building at 425 to 437 Lafayette street, on the east side of Lafayette street, south of Astor place. The property is a four-story building, on a lot 249 feet front by about 150 deep, by irregular. It is to be entirely renovated and fitted up for a club and is expected to be ready for the use of the men of the division on their return.

Downtown Rentals Advancing.

The Charles F. Noyes Company announces another interesting lease showing the increase in downtown rentals. This time the increase is 100 per cent., and covers a property in the heart of the leather district in the "Swamp Section." For Euler & Robeson Company the Charles F. Noyes Company leased to Armour & Co. 25 Ferry street and 2-2½ Jacob street, two six-story connecting buildings, covering a plot of 3,000 square feet. The building will be used by the Armour Leather Works, a subsidiary of Armour & Co. The buildings contain 20,000 square feet, will be extensively altered by the leasing company and used for office, salesroom and storage. The lease, which is a net lease to the owner, was at an aggregate rental, including taxes, of approximately \$60,000.

AMES & CO. leased for Walsh & Alfred the 3d floor of the business building 360 West 50th st to the Plateless Engraving Co.; also for the Terminal Realty Co. to David Lassman the entire 3d floor of 26 West 31st st for sales room and jobbing in dresses; for Thomas H. Stewart to Isaac Levine the store at 125 West 26th st; and for Charles Gachot the store at 127 West 29th st to Schoenbrum & Rosen; and also the store at 127 West 29th st to M. & J. Weiner; for Hyman Stern to the Thoroughbred Dog Biscuit Co. the 1st floor of 516 6th av; for the Terminal Realty Co. the apartments in the studio building 137 East 34th st to Lieutenant Clarence Strong Williams, of the U. S. Ship Siboney, and to Victor Moritz; for Thomas Snell in the studio building 19 East 9th st apartments to Howard L. Taylor and W. O. Van Valkenburgh, of the U. S. Navy; for Jesse T. Meeker apartments in 309-311 5th av to Countess Hoyos, A. S. Budell and the Javan Studios; and for the estate of George H. Byrd apartments at 1945 7th av to Dr. I. Zaitlin, Mrs. L. M. Blood, S. S. Mack and J. Vila.

CAMMANN, VOORHEES & FLOYD leased for Mrs. Evelina W. Strong the old residence at 29 5th av. on lot 26.4x100. The property will be altered and rented for apartments.

CUSHMAN & WAKEFIELD, INC., leased offices in the Long Beach Building, 42d st and Lexington av to the Commercial Truck Co. of America.

DUROSS COMPANY leased dwellings for the Rhineland Real Estate Co. at 120 West 11th st to N. S. Lamb; at 151 West 13th st to Nellie McDonald; at 131 West 13th st to Elsie Siebs; at 325 West 18th st to Sylvain Van de Wouwer; and at 263 West 11th st to Hamilton Wood for five years.

DOUGLAS L. ELLIMAN & CO. leased a large apartment at 400 Park av for the 400 Park Avenue Co., Inc., to Mrs. Walter L. Richard; also an apartment in 129 East 69th st for the Brixton Building Corporation to Mrs. Frederick D. Sherman; at 122 East 82d st for David Dows & Co. to Richard Taylor; in 122 East 76th st for John I. Downey to Maitland Dwight; at 274 Madi-

son av for Mrs. Charlotte E. Dunn to Mrs. J. G. Berry; the store at 113 West 47th st for Mrs. M. O'Brien to E. Sassa; renewed the following leases from October 1; 640 Park av to Mrs. John Hadden; 635 Park av to Dean Sage; 969 Park av to Mrs. John Wells; 383 Park av to Walter Tappan; 32 East 64th st to Mrs. Fleischmann; 116 East 58th st to Clarence M. Chauncey; and 157 East 81st st to Lawrence W. Scudder.

DOUGLAS L. ELLIMAN & COMPANY leased a large apartment in 350 Park av, to Franklin D. Machette; also an apartment in 122 East 76th st, to Frank H. Tilley; a large duplex apartment in 130 W. 57th st, to Oscar C. Seebass; at 131 East 66th st, to Dr. Arthur C. Chace; an apartment at 122 East 82nd st, to John Murray Mitchell; and have renewed the following leases from next October: 929 Park avenue, to Robert E. Binger and 156 East 79th st, to Harry I. Caesar.

FRED'K. FOX & CO., INC., leased for the Estate of Alden S. Swan to Joseph Pezzuto, the top loft at 56 East 13th st; for Joseph Kramer to Julie Levy, the 1st floor at 111 West 42d st; for Jacob Marks to George Simon, space at 1578-90 Broadway; for Fox-Hall Realty Co. to Al. Weikert, the store at 2855 Webster av; for Rexsirap Corp. to Manges Bros., the store at 51 West 39th st; for Broadway & Seventh Avenue Co. to Jacob L. Marks, the store at 1578-90 Broadway; for Ralph E. Lervine to Hyman Frost & Israel Goldfast, the 1st loft at 833 Broadway; for the Estate of Alden S. Swan to Kamholz & Alexander, the 6th loft, and to El Es System Co. the 1st loft at 56 East 13th st; for Herman Hohns to Standard Alapaca Co., the store and basement, to Isidor Gordon & Louis Cohen, the 4th loft, to Kaminsky & Merochnik, the 6th loft at 40 East 12 st; for A. T. W. Pilgrim to Isidore Rudes, the 3d loft, to Joseph M. Witoff the 4th loft, to Meyer Meyer the 6th loft, to Julius Woolf the 8th loft at 54 East 11th st; for Isaac Roggen to Sylvester Pompom, George Leveille & Ernest Gardella the top loft at 43-51 West 4th st; for the 261 West 36th Street Co. to Chas. S. Clark Co. the 3d loft at 261-5 West 36th st.

GOODWIN & GOODWIN rented for T. Goldsmith and the Seymour Realty Co. to Frank M. Swick the 3-sty dwelling at 258 West 113th st.

HERBERT HECHT & CO. leased for the Hartford Lunch Co. to Morris J. Grossman the 2d loft in the building at 530 Willis av, at the junction of 3d av and 149th st; in conjunction with the Vane Realty Co. for Spear & Co. loft at 106-10 7th av for three years to Harry Heppie; and for Wm. A. White & Sons to Flapper Coats, Inc., show room on the 5th floor of 335 5th av; also leased for Mrs. L. C. Dyckman (Edward Corning, agent) to Anderson & Williams the 6-sty garage at 218-20 West 84th st, size 50x102.2.

HEIL & STERN leased for the estate of Eugene A. Hoffman, Inc., the 8th floor at 258-60 5th av to Jonasson Ahrens & Co.; for the estate of Alexander Deutsch 5th floor at 11-13 West 32d st to Ettenson Zalud & Co.; for H. Zaidenberg Co., Inc., 15th floor in 71 West 23d st to Mouakad Janan Corporation.

M. & L. HESS, INC., leased for Mary T. Ludlow et al the entire building at 277 6th av to the Tube Custom Boot Shop. John N. Tonnele represented the lessor as attorney.

HENRY HOF has leased the store and basement at 629 2nd ave. to the National Dental Supply Co.; also the store at 234 East 35th st, to Sherwin & Berman.

HUBERTH & HUBERTH leased the store at 10 Central Park West, together with large basement and office space to the Racine Rubber Co.

J. EDGAR LEAYCRAFT & CO. leased a loft at 220 East 14th st to Bonnaz Embroideries' Union; the store 1344 Amsterdam av to David H. Goldstein; store in 705 3d av to the Carbie Manufacturing Co., of Duluth, Minn.; and the dwelling 107 East 11th st to Theodore Callson.

MICHAEL E. LIPSET leased to Al Goldston & Co. 7500 sq. ft. in 99-103 Madison av; also 5000 sq. ft. to the Lifton Mfg. Co. in 13-15 West 27th st.

CHARLES F. NOYES CO. leased for 21 years, on a net rental basis aggregating over \$100,000, inclusive of taxes, to R. W. Greff & Co. 78 Front st, northwest corner of Old slip, a 5-sty building, covering lot about 25x65. Extensive improvements will be made by the lessees, who are now located in the 80 Maiden Lane Building, and the entire building used by the leasing company for offices.

CHARLES F. NOYES CO. leased a floor at 75-77 Spring st for Carstein & Linnekin, representing Charles A. Gould, to A. Gussow & Co. Lewis H. May Co. were associate brokers. The Noyes Co. also leased a floor at 32-34 Frankfort sts to Elias Friedman; three floors in 67 South st to the Traders Motor Trucking & Storage Co., and the 5th floor of 413 Broadway to Antonio Gambino.

A. Q. ORZA leased the store and basement at 280 Bleecker st for C. C. Pell.

PEASE & ELLIMAN leased for Mrs. E. K. Beddall to W. H. Zumwinkle the 5-sty dwelling at 335 West 77th st; leased for Ellsworth Ford to A. B. Kirby the 5-sty dwelling at 120 East 38th st; and for Julius Ballin to Arthur Nicolric the 3-sty dwelling at 56 East 91st st, and

adjoining 58 East 91st st, which the same brokers leased last week for the same owner to Dr. Pasquale Alberi.

PEASE & ELLIMAN subleased for Howard Willets, as executor of the estate of Amelia Willets, an apartment of 14 rooms and 4 baths in 907 5th av to Joseph C. Thaw. The same brokers also leased for Frederick Johnson apartments in 850 Park av to George Walcott and to C. J. Werner; in 829 Park av to Henry C. Emery; in 565 Park av to H. H. Frazee; in 138 East 36th st to Jesse S. Benjamin; in 129 East 82d st for Bing & Bing to Mrs. George Enger; and in 962 Lexington av for John Wolfe to W. F. Schaller; also for Henry C. Holt to Lucien H. Tyng the 4-sty dwelling at 138 East 65th st.

PORTER CO. leased for the estate of Adolph Brussel the store at 127 East 125th st to Stuart H. Walker, and the store at 133 East 125th st to T. K. Stylinous; also leased for Allen Tucker and others the large store and basement at 68 West 125th st.

GEO. R. READ & CO. rented for Geo. B. Wetmore the 4th floor at 56 Wall st to the law firm of Morgan, Carr & Baiter; also with Wm. A. White & Son the 1st floor at 72 Wall st to R. B. Freeman & Co.

GEO. R. READ & CO., with Charles F. Noyes Co., have leased for the William H. Fenn Estate, the 5-sty building 189 Front st, between Fulton st and Burling slip, to Geo. M. Auten & Co., dealers in ship's supplies, who have been located on South st for many years.

DOUGLAS ROBINSON, CHARLES S. BROWN CO. rented lofts to Upper Shoe Manufacturing Co. at 92 East 10th st; Levine Brothers at 137-9 Wooster st; Everett Kirsten at 45 Greene st; H. Brandt at 360 Canal st; Bloom & Perla at 506 Broadway; Massover & Winston at 225 Greene st; also offices to Jack Schwett at 80 5th av; C. E. Halbach at 23-5 East 26th st, and Louis Weisman at 41 West 21st st; an apartment at 112 Waverly pl to Miss Olive L. Creelman, and Carl Erickson at 112 Waverly pl.

ROWANTREE-SCHLEY CO. leased for the Imperial Investing Corporation the store, basement and mezzanine floor at 22-26 West 32d st, containing about 17,000 sq. ft. of floor space, to the Republic Textile Co. (Rashkind & Soloff), wholesale silk dealers, now at 244 5th av. These premises were held at \$15,000 per annum, and will give this concern about four times their present space. The lease is for a long term of years.

I. LINCOLN SEIDE CO. leased for 10 years 1841 3d av, a 5-sty tenement, for Jacob Cram, Jr., to N. Ginsberg who will alter it for occupancy as his furniture salesroom annex.

SPEAR & CO. rented for Edward F. Hayes the entire building at 624 6th av to the St. Regis Lunch Co. for a long term.

ALBERT H. STOUT leased two stores at 933 6th av for the Pell estate; 2d loft at 757 6th av to M. Simowitch; for a term of five years a store at the same address for the Macy estate the dwelling 155 West 131st st to Archibald Moore; the dwelling 219 West 138th st to Richard E. Nicholas, and the dwelling 128 West 64th st to E. Trillas.

WM. A. WHITE & SONS leased in 100 Hudson st an office to Bernard Karp and additional space to A. R. Rodway, Inc., and to Maynard & Child; in 21-23 Maiden Lane to Samuel Abeloff, at 58 William st to Harold L. Vedder; at 163 Green st a loft to Isidor Galinsky and Joseph Paigin; at 131-133 Bleecker st to Isidor and Abraham Lieberman; at 1230 3d av store and basement to Thomas J. Verdey; at 6 Reade st store and basement to Samuel B. Woolman and Samuel S. Himmel; at 985 Lexington av a floor to George R. Caso and John J. Bazzone, and at 124-126 White st a floor to the Rockefeller Foundation.

REAL ESTATE NOTES.

MRS. MARTHA R. WHITE is the buyer of 115 East 55th st sold recently through Douglas Elliman & Co.

SHAW AND EBBETT (INC.) have been appointed agents for 503-505, 511-513 and 515-517 West 175th st.

MARK RAFALSKY & CO. has been appointed managing agents for the "Cambria" at 347-44 West 55th st.

ERIC G. HAYNES, formerly connected with Pease & Elliman, is now associated with the Houghton Company.

J. EDGAR LEAYCRAFT & CO. have been appointed agents of 346 West 48th st, 193 3d av and 60 East 121st st.

SHAW & CO. have been appointed by the Lawyers Title & Trust Co. managing agents of 448-450 West 46th st.

SLAWSON & HOBBS have been appointed agents for the "Rockfall," a 10-sty apartment house at the northeast corner of Broadway and 111th st.

M. J. BELMONT has severed his connections with the M. Rosenthal Co. and will continue in the general real estate business with offices at 1133 Broadway.

HOUGHTON CO. has been appointed agent for 263 West 73d st, 306 West 73d st, 28 West 83d

st, 262 West 93d st, 108 West 95th st, 140 West 97th st, and 142 West 97th st.

CHARLES F. NOYES CO. has been appointed managing agent for the 18-sty building at 26-28 Beaver st, extending through to Marketfield st, recently purchased through the same brokers by Norton, Lilly & Co.

NEW YORK TITLE AND MORTGAGE CO. has taken a loan of \$300,000 on the 16-sty mercantile building 15 and 17 West 36th st, recently completed by the Jatison Construction Co. (Julius Tishman and David Tishman).

ELMER C. GATES, after serving eighteen months in the United States Army, has been discharged as a Lieutenant in the Quartermaster's Corp, and has once more assumed charge of his real estate and insurance business at 529 Courtlandt av, in the Bronx.

THE CLINTON TRADING CORPORATION of Brooklyn calls attention to the well-defined buying movement in that borough affecting small dwelling properties. The trend is shown in the number of sales within the last sixty days by the corporation, when out of a total of twenty-one houses sold nineteen of them involved 1 and 2-fam. houses.

Queens Real Estate Bureau.

"Opportunity is knocking at the door of Queens Borough," according to the Chamber of Commerce of the Borough of Queens, which held a special meeting Thursday afternoon to formulate plans to meet the present housing crisis in New York City. It is believed by the business men that immediate relief can be secured through the construction of thousands of homes of every description along the new rapid transit lines in Long Island City, Elmhurst, Corona, Woodhaven, Richmond Hill, Jamaica, and other sections.

In order to promote the residential development of Queens Borough on an enlarged scale, it is proposed to establish a Real Estate Bureau as an extension of the work of the Queensboro Chamber of Commerce. This Bureau would specialize on this one activity and devote the entire time of its manager and staff to the upbuilding of the Borough. This proposal has received the approval of the Board of Directors of the Chamber, provided the necessary funds for the operation of the Bureau for the first year are subscribed by members of the Chamber.

The Special Committee on the organization of the Real Estate Bureau consists of Edward A. MacDougall, Chairman; Charles G. Meyer, Stuard Hirschman, R. Palmer and E. Roche.

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LEGISLATIVE BILLS AFFECTING REALTY

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

THE joint sub-committee on Legislation and Taxation and Real Estate Laws of the Real Estate Board has taken the following action on Legislative bills:

Senate Int. 994, Pr. 1133, Adel. Code of Civil Procedure, relation to limitation of action to redeem from a mortgage.

This bill is approved.

1. Under the present law (Section 379) if the mortgage has maintained an adverse profession for twenty years against the mortgagor, an action to redeem real property from the lien of a mortgage may not be maintained.

2. The amendment omits the words "an adverse" before the word "possession" in Section 379, and would, therefore, require the mortgagee to have possession for twenty years.

Senate Int. 995, Pr. 1134, Adel. Tenement House Law, relation to definition of tenement houses.

The proposed amendment is to make it permissible in a two-story building having a store on the ground floor, to allow the occupant of the store to use a part of the space of his store, or connected with it for his family, where there are already two families in the house, without bringing the building under the Tenement House Law.

This amendment is to cover a very common condition that exists in innumerable instances at the present time and has so existed for several years, but apparently some new activities under the Tenement House Law have endangered this situation. If the bill is not passed, as owners cannot afford under the present law to make such houses conform to the Tenement House Act, it will result in compelling the store occupants to find quarters elsewhere and to pay rent elsewhere. The bill is, therefore, approved.

Senate Int. 996, Pr. 1135, Adel. To amend the Tenement House Law generally.

This proposed amendment apparently is to cover special cases and would change the measurement of courts, now taken at the ground level so that they would begin at the level of the second tier of beams, but never at a point more than fourteen feet above the curb level. Apparently this bill will be a great relief to some tenement house owners, and it would not in any way interfere with the beneficial provisions of the act in reference to light, air and safety to life.

It is, however, recommended that the following amendment to Section 106 be omitted.

"The provisions of this section shall not apply to walls of outer courts the depth of which does not exceed the width by more than one-half."

Assembly Int. 102, Pr. 102, McKee. To Amend the Greater New York Charter, in relation to the purchase of supplies and the establishment of a Department of Purchase.

This bill is disapproved. Its purpose is to create a central purchasing agency not only for the acquisition of supplies, but for the disposition of refuse and other personal property, not

usable by the City. The bill is fatally defective in that it would amend Section 419 of the Charter by prohibiting, after the establishment of the Department of Purchase, the letting of contracts by heads of Departments for work to be done, without including the jurisdiction of such contracts in the powers conferred upon the new Department.

The bill is also defective in that it amends Section 1128 of the Charter, relating to the personnel of the Board of Trustees of the City of New York and makes no mention of this proposed amendment in the title of the measure, which is not broad enough to cover such change.

The general purpose of this measure is highly commendable, but is defectively drawn and should be thoroughly revised.

Assembly Int. 611, Pr. 645, Seesselberg. To amend the Tax Law in relation to the place of taxation of personal property of resident of the State of New York.

This bill is approved. It provides that personal property shall be taxed in the tax district wherein it is located. It is based upon the provisions of Section 7 of the Tax Law, relating to the taxation of personal property of non-residents of the State and is designed to supplement the fixed tax rate bill, proposed by the Real Estate Board of New York. A period should be inserted at the end next to the last sentence of the first section of the bill.

McLoughlin Estate Auction Sale.

The excellent return which so many property owners are obtaining from real estate, coupled with the underbuilt and over-populated conditions which exists in so many part of the city, explain the great existing demand for real estate. It is interesting in this connection to note that the extensive holdings of Charles S. McLoughlin and James G. McLoughlin, who operated on a large scale throughout Greater New York, will be sold at absolute auction by order of the attorneys and executors, on next Thursday, April 10, by Joseph P. Day, in the Vesey Street Exchange Salesroom. Included in the sale will be a number of 1 and 2 family houses in Brooklyn. The complete list of holdings to be offered will be found elsewhere in the present issue of the Record and Guide.

John Goodwin.

John Goodwin, connected with the firm of Goodwin and Goodwin, was found dead in his bed on Tuesday morning at his home, 320 Central Park West. His death was due to apoplexy. He retired Monday evening apparently in his usual health. For more than twenty years Mr. Goodwin was associated with his brother, Frederick S., in the publication of "Goodwin's Official Turf Guide," an accurate record of the results of horse races throughout the country. The publication was discontinued when legislation enacted in the State of New York put a ban on the sport. The brothers then became con-



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nected with the firm of Goodwin and Goodwin, doing a general real estate business in Harlem. Mr. Goodwin was of English birth, but has spent the greater part of his life in this country. He is survived by his wife, five daughters and two sons, one of whom is John A. Goodwin, of the firm of Goodwin & Goodwin.

Government Acquires Realty.

Three deeds conveying Bay Ridge estate to the United States Government for the army base were recorded in the Register's office in Brooklyn Tuesday. The largest transaction involved an irregular tract of about 110,000 square feet at the northeast corner of First avenue and 59th street, for which the Morse Dry Dock and Repair Company received \$119,500. The Assembly Catering and Supply Company received \$112,900 for a parcel 200 feet by 700 feet on the southwest corner of First avenue and 59th street.

\$2,000,000 L. I. City Factory.

The American Chicle Company has bought through M. & L. Hess, from the Degnon Realty and Terminal Improvement Company the entire block on the Degnon terminal, bounded by Thompson and Mott avenues, Mount and Manly streets, Long Island City, a plot 200x600. This block adjoins the American Ever Ready Works and the plot recently sold to the White Company, of Cleveland, on which a building is to be erected for the manufacture of motor trucks. The American Chicle Company will begin at once the erection of a large factory from plans by Ballinger & Perrot, for the Adams brands of chewing gum. The land has been held by the owners at \$200,000 and the amount involved in the operation, together with the building, will be about \$2,000,000.

Large Roslyn Estate Sold.

Douglas L. Elliman & Co. sold for the estate of Caroline B. Stanton, William P. Dixon, executor, the Stanton place at Roslyn, L. I., containing handsome stucco residence and the usual outbuildings which go with an estate of this character; also thirty-two acres of land. It is located on the second highest point on the island and was held at \$250,000.

Deal for Chanler Realty.

Sale or long lease of property of the Winthrop A. Chanler estate is indicated in the formation of the 445 West Fifty-fifth Street Corporation to take over property at the northeast corner of Tenth avenue and 55th street. The Chanler estate owns a plot, 185x100, on the east side of Tenth avenue, extending from 55th street to within thirteen feet of 56th street, improved with old brick and frame buildings. J. H. Richards, A. Allen, and A. L. Brown are directors of the new corporation.

Captain Kidd's Home Leased.

Charles F. Noyes Co. leased for Charles E. Rushmore to the Cable Cafe & Restaurant Co. for 21 years 119-121 Pearl st, corner of Hanover st and directly facing Hanover square, a 4-story and basement building covering lot about 40-65. The property was originally the home of Captain Kidd. The lease, which is on a net rental basis, will aggregate over \$300,000 during the term, including taxes. This lease is of particular interest for three reasons; first, it represents an increase of 100 per cent. over the present rental value of the property; second, the building is to be extensively altered for office and restaurant purposes and third, on account of the historical interest in connection with the property and the fact that the lessees will, in designing their new dining rooms, collect as many souvenirs commemorating Captain Kidd and his exploits as it is possible to secure and arrange a permanent exhibit of these trophies.

Bronx Theatre Taken from Plans.

Max J. Kramer leased from the plans the theatre on which excavation work has just been started at the northeast corner of Fordham road and Valentine av. The lessees are Grob & Knobel, who operate three other theatres—the United States, at 195th st and Webster av, also owned by Mr. Kramer; the Manhattan Theatre, at Manhattan av and 109th st, and the Bronx Strand, at 163d st and Prospect av. The Fordham road theatre will have a seating capacity of 2,200 and also an open-air place on the roof. The lease is for a term of twenty-one years at an aggregate rental of about \$725,000.

\$800,000 Apartment House Leased.

Robert M. Kern has leased the Strathmore, at the northeast corner of Broadway and 52d st, and the property at the northeast corner of 7th av and 48th st from George H. Earle, Jr., of Philadelphia, for a term of twenty-one years at an aggregate net rental of about \$800,000. Expensive alterations are planned for both buildings. Both transactions were negotiated by Samuel M. Reiss.

Mrs. Vanderbilt Takes Apartment.

Pease & Elliman have leased for the Douglas Robinson, Charles S. Brown Company, as agents, to Mrs. George Vanderbilt a duplex apartment, especially planned, of 18 rooms and 5 baths, in 998 Fifth avenue, the north corner of 81st street. The same brokers recently leased an apartment in 993 Park avenue to Mrs. Vanderbilt.

Classified Advertisements

Wants and Offers, For Sale and For Rent—Rate 15c. per line; count six words to the line.

Employers anxious to secure help (clerical or professional), or employees wishing to obtain a position or better a present one will find this department of the Record and Guide the quickest and most direct method of bringing their wants to the attention of the largest number of interested readers, in the real estate or building professions.

No medium reaching real estate interests affords owners, brokers, and executors wishing to dispose of desirable property (in or out of the city), so favorable an opportunity to bring the merits of their propositions to the attention of possible buyers as does the For Sale and For Rent section of the Record and Guide.

PROPOSAL

TREASURY DEPARTMENT, Supervising Architect's Office, Washington, D. C., March 27, 1919—Sealed proposals will be opened in this office at 3 p. m., May 8, 1919, for the construction of the United States post office at Mount Pleasant, Tex. Drawings and specifications may be obtained from the custodian of the site at Mount Pleasant, Tex., or at this office, in the discretion of the Supervising Architect. Jas. A. Wetmore, Acting Supervising Architect.

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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
	Mar. 27 to Apr. 2	Mar. 29 to Apr. 4
Total No.	205	156
Assessed Value	\$16,594,800	\$12,978,300
No. with consideration	23	28
Consideration	\$595,277	\$3,103,500
Assessed Value	\$777,000	\$3,063,500

	Jan. 1 to Apr. 2	Jan. 1 to Apr. 4
Total No.	1,929	1,586
Assessed Value	\$138,640,200	\$86,565,380
No. with consideration	245	260
Consideration	\$9,598,599	\$13,028,006
Assessed Value	\$10,356,000	\$13,059,700

Mortgages.

	1919	1918
	Mar. 27 to Apr. 2	Mar. 29 to Apr. 4
Total No.	115	56
Amount	\$2,515,085	\$3,055,120
To Banks & Ins. Cos.	16	6
Amount	\$1,114,000	\$1,950,500
No. at 6%	60	26
Amount	\$884,370	\$543,600
No. at 5½%	9	5
Amount	\$403,500	\$293,850
No. at 5%	27	19
Amount	\$611,800	\$2,091,020
No. at 4½%	1	1
Amount	\$190,000	.....
No. at 4%	1	.....
Amount	\$21,245	.....
Unusual Rates	.....	.....
Amount	17	6
Interest not given	.....	.....
Amount	\$404,170	\$126,650

	Jan. 1 to Apr. 2	Jan. 1 to Apr. 4
Total No.	894	604
Amount	\$22,072,817	\$18,897,165
To Banks & Ins. Cos.	168	110
Amount	\$9,234,000	\$10,327,043

Mortgage Extensions.

	1919	1918
	Mar. 27 to Apr. 2	Mar. 29 to Apr. 4
Total No.	23	30
Amount	\$956,500	\$1,990,001
To Banks & Ins. Cos.	12	10
Amount	\$447,000	\$1,467,500

	Jan. 1 to Apr. 2	Jan. 1 to Apr. 4
Total No.	310	345
Amount	\$22,732,770	\$21,263,526
To Banks & Ins. Cos.	178	123
Amount	\$19,023,950	\$15,395,850

Building Permits.

	1919	1918
	Mar. 28 to Apr. 3	Mar. 30 to Apr. 5
New Buildings	3	3
Cost	\$110,400	\$209,800
Alterations	\$350,290	\$227,155

	Jan. 1 to Apr. 3	Jan. 1 to Apr. 5
New Buildings	54	49
Cost	\$7,462,300	\$4,123,000
Alterations	\$3,545,680	\$2,176,870

BROXN.

Conveyances.

	1919	1918
	Mar. 27 to Apr. 2	Mar. 29 to Apr. 4
Total No.	206	101
No. with consideration	11	11
Consideration	\$173,000	\$138,100

	Jan. 1 to Apr. 2	Jan. 1 to Apr. 4
Total No.	1,488	1,171
No. with consideration	135	194
Consideration	\$1,756,262	\$1,957,233

Mortgages.

	1919	1918
	Mar. 27 to Apr. 2	Mar. 29 to Apr. 4
Total No.	111	42
Amount	\$835,320	\$218,490
To Banks & Ins. Cos.	4	.....
Amount	\$39,500	.....
No. at 6%	75	25
Amount	\$493,810	\$80,750
No. at 5½%	16	7
Amount	\$199,250	\$29,240
No. at 5%	7	6
Amount	\$60,610	\$94,050
No. at 4½%	.....	.....
Amount	.....	.....
Unusual rates	.....	.....
Amount	.....	.....
Interest not given	13	4
Amount	\$81,650	\$14,450

	Jan. 1 to Apr. 2	Jan. 1 to Apr. 4
Total No.	695	524
Amount	\$4,527,072	\$2,847,642
To Banks & Ins. Cos.	45	16
Amount	\$612,482	\$297,700

Mortgage Extensions.

	1919	1918
	Mar. 27 to Apr. 2	Mar. 29 to Apr. 4
Total No.	13	7
Amount	\$185,520	\$101,500
To Banks & Ins. Cos.	3	3
Amount	\$71,000	\$58,000

	Jan. 1 to Apr. 2	Jan. 1 to Apr. 4
Total No.	151	92
Amount	\$3,489,670	\$2,233,387
To Banks & Ins. Cos.	54	26
Amount	\$1,737,500	\$843,250

Building Permits.

	1919	1918
	Mar. 27 to Apr. 2	Mar. 29 to Apr. 4
New Buildings	18	2
Cost	\$357,100	\$4,250
Alterations	\$27,700	\$6,300

	Jan. 1 to Apr. 2	Jan. 1 to Apr. 4
New Building	61	55
Cost	\$1,068,290	\$1,795,800
Alterations	\$140,140	\$109,875

BROOKLYN.

Conveyances.

	1919	1918
	Mar. 24 to 31	Mar. 28 to Apr. 3
Total No.	913	515
No. with consideration	47	41
Consideration	\$537,594	\$617,350

	Jan. 1 to Mar. 31	Jan. 1 to Apr. 3
Total No.	7,200	4,677
No. with consideration	473	376
Consideration	\$6,751,371	\$2,982,936

Mortgages.

	1919	1918
	Mar. 24 to Apr. 2	Mar. 28 to Apr. 3
Total No.	634	310
Amount	\$2,088,519	\$1,189,981
To Banks & Ins. Cos.	51	33
Amount	\$297,150	\$164,750
No. at 6%	441	184
Amount	\$1,297,772	\$547,341
No. at 5½%	144	72
Amount	\$597,300	\$339,270
No. at 5%	20	28
Amount	\$117,600	\$192,200
Unusual rates	2	1
Amount	900	\$3,500
Interest not given	27	25
Amount	\$74,947	\$107,670

	Jan. 1 to Apr. 2	Jan. 1 to Apr. 3
Total No.	4,465	2,517
Amount	\$16,497,933	\$9,258,256
To Banks & Ins. Cos.	328	328
Amount	\$2,301,160	\$1,822,175

Building Permits.

	1919	1918
	Mar. 27 to Apr. 1	Mar. 29 to Apr. 4
New Buildings	244	115
Cost	\$1,674,320	\$597,400
Alterations	\$402,405	\$70,250

	Jan. 1 to Apr. 1	Jan. 1 to Apr. 4
New Buildings	1,554	527
Cost	\$10,168,275	\$4,813,855
Alterations	\$1,630,015	\$855,660

QUEENS.

Building Permits.

	1919	1918
	Mar. 27 to Apr. 1	Mar. 29 to Apr. 4
New Buildings	154	69
Cost	\$414,250	\$168,800
Alterations	\$18,416	\$65,066

	Jan. 1 to Apr. 1	Jan. 1 to Apr. 4
New Buildings	1,116	468
Cost	\$3,589,212	\$1,611,820
Alterations	\$440,265	\$326,057

RICHMOND.

Building Permits.

	1919	1918
	Mar. 27 to Apr. 1	Mar. 29 to Apr. 4
New Buildings	23	23
Cost	\$31,025	\$66,860
Alterations	\$2,330	.....

	Jan. 1 to Apr. 1	Jan. 1 to Apr. 4
New Buildings	209	96
Cost	\$394,996	\$298,786
Alterations	\$36,756	\$101,805

BUILDING SECTION

Manufacturers Reduce Prices of Portland Cement

Concession of Producers Makes Possible Early Revival of Building Activity—
Material Prices Being Stabilized

SLOWLY the prices of building materials and supplies are being reduced to some extent from the high levels that have marked the past year or more. Both manufacturers and dealers are making every possible effort to stabilize their price schedules in the hope of influencing an early resumption of structural activity throughout the United States. The effect of the present market attitude in regard to price reductions is already being manifest in a growing number of operations figuring and those for which contracts are being placed.

It was announced early this week that, after the recent Washington conference between the Industrial Board and representatives of the manufacturers of Portland cement, the producers had agreed upon a reduction in the wholesale price of their product amounting to 15 cents a barrel. Another definite result of the conference was the reduction in the charge made to cement consumers for the duck sacks in which the commodity is shipped. The reduction in this instance is from 25 cents to 15 cents a bag, and as the high prices charged for bags has been for a long time one of the chief considerations in the claim for lowered cement prices, the attitude of the dealers in reducing the burden to the consumers is looked upon as one of justice and attempt to do everything possible for hastening an early renewal of building activity.

As a result of the announced reduction of the wholesale price of Portland cement, and the lowered bag charges, the consumer will derive immediate benefit. Already dealers in masons' materials have revised their schedule of prices and have announced new prices for Portland cement delivered in the Metropolitan district. Portland cement is now to be delivered to the consumer at \$3.25 a barrel instead of \$3.80 which was the market price before the wholesalers made their concession last week. The reduction in the price of Portland cement will in all probability have a tremendous bearing upon the cost of construction of large building operations in which this material is extensively used. It is likely that the change in price will immediately result in starting construction on a large amount of reinforced concrete industrial and factory construction, which has been planned for some time, but which has been held in abeyance on account of excessive construction costs.

The recent reduction in the price of fabricated steel is now reflected in the increased size and number of the bookings for steel shapes for building operations. While there has been no great rush by contractors to avail themselves of the new steel prices, the steel industry is in better position today, as far as structural orders for private building are concerned, than it has been for nearly two years past and the prospect for a steadily increased volume of business is growing brighter each day. It is expected that the differences between the Railroad Administration and the steel manufacturers will be adjusted.

One of the ramifications of the reduction in the basic price of steel and iron is the reduction of \$5 a ton announced by the Eastern manufacturers of cast iron pipe. This material is an important item in large office and loft buildings, factories, and other types of structures, and although the percentage used is only a relatively small part of the total material used in the erection of any building, any concession

that will have a tendency to reduce the ultimate cost of construction is important at the present time.

Throughout building circles in the Metropolitan district there is now a better feeling about the labor situation than has been possible for a number of months. The workmen are generally satisfied with the treatment accorded them by the employers and both mechanics and laborers are making no present attempt to revise their wage schedule or their hours of labor. The labor situation might also be said to be stabilized for the time being and owners are preparing to proceed with their contemplated structures without the fear of strike or lockout, and consequent delay, that was current only a comparatively short time ago.

There yet remain a number of basic building materials that have not indicated any tendency to make concessions from their present and past high levels. It is known throughout the industry that high production costs, advanced labor costs, and other important factors entering into the production of these commodities make it almost imperative that the existing price schedules be adhered to for the present. The Industrial Board is taking up the situation with the manufacturers of these materials, one by one, and whatever concession is possible to make will undoubtedly become effective at the earliest moment.

Conditions governing the cost of lumber production are soon to be taken up by the Washington authorities, and it is barely possible that the outcome of these conferences will be a slight reduction from the present high scale of lumber prices. There has been a steadily upward trend to the prices charged for all kinds and grades of lumber and it is fully known that the present market price of this material is having an adverse effect upon the construction of frame buildings throughout the country. Yet, manufacturers claim that their production costs have been increased during the past year or so by the increased wage demands of their workmen both in the woods and at mill points, that transportation charges and general overhead expenses have increased to such an extent that they are barely covering themselves at the prices now being charged and that at the present time no concession is possible.

Federal aid for road construction for 1919, 1920, and 1921 has been provided on a more liberal scale than ever before. If millions of Federal funds are not absorbed by the States in state road projects, it will be no fault of the Federal Government. Millions are available. How completely the possibilities of the present opportunity are approximated depends on the state administrations.

Federal funds to the amount of \$266,750,000 will have been made available for state road projects by the end of the fiscal year of 1921. Under legislation enacted prior to the last Congress there are available for 1917, 1918, and 1919—and now apportioned among the states—\$29,100,000. To this, the last Congress added \$48,500,000 for the fiscal year 1919, making the total of Federal aid for road construction to the end of the fiscal year 1919, \$77,600,000. In 1920 there will be \$92,150,000 available for this work, and in 1921 an additional \$97,000,000.

Every little makes a mickle.—Buy War Savings Stamps.

Private Building Projects Outnumber Public Work

Throughout Country There Is Marked Revival of Construction with Residential Work Leading, and Mercantile and Industrial Next

Washington, April 3.

A DECIDEDLY optimistic tone is found in reports and statements issued by the Department of Labor during the last ten days in so far as they deal with building and construction work. Data gathered from all parts of the country speak convincingly of an increase in building and construction work, especially in the middle west where private interests are decidedly active.

F. T. Miller, Director of the Division of Public Works and Construction Development of the Department of Labor, makes the following summary of conditions:

"There is justification for the optimism in several significant developments of the last two weeks. The revival in business, for which some have been waiting and others working, seems to be on the way. This is indicated, in my opinion, by these circumstances:

"1—Bank clearings are comparatively large. The territory which in 1917 showed ten billion five hundred millions in bank clearing for January, and in 1918, in the same month, showed eleven billion eight hundred millions, in January, 1919, showed fourteen billion five hundred millions.

"2—Retail business is unusually active and is showing improvement from week to week.

"3—There is a noticeable acceleration of advertising activities and when business is advertising it has confidence in future business possibilities.

"4—For the first time since 1907 real estate in the metropolitan district of New York City is active, some of it speculative buying indicating a conviction in the minds of the investors that real estate prices are to advance and present real estate prices are not abnormal but quite otherwise.

"5—One encounters everywhere a feeling that gradual resumption of business is under way.

"6—There is a significant tone of finality in expressions on the wage level question. There seems to be a general belief that wages should remain unchanged. This because an increase in wages would be prohibitive on production and construction costs and a decrease in wages would add complications of a serious character to the readjustment which is now under way.

"7—Building statistics indicate very clearly there is a gradual improvement. Municipal building permits in November last were but 6 per cent. of normal, in December they were 10 per cent., in January 20 per cent., while in February they were from 35 to 40 per cent.

"However the revival is more marked outside the larger cities and is especially noticeable in the middle west. Allowing for the differences in money values, the contracts awarded for construction throughout the country in February, 1919, are 97 per cent. of the five-year average for the same month. Of these February contracts 91 per cent. were for private projects and 9 per cent. for public. Of the private contracts 55 per cent. were residential property, 25 per cent. mercantile and 20 per cent. industrial.

"8—It is still difficult to get a realizing sense of the effect of present inflation upon prices of building materials and labor and to realize that neither have increased in proportion with other commodities or with the cost of living and yet, it appears, the investing public generally is coming to an understanding of these facts. While other commodities and the cost of living have increased one hundred per cent. and more since the beginning of the war the advance in construction costs on such buildings as do not require steel is only about 48 per cent.; on such buildings as require steel the advance approximates no more than 87 per cent. Construction costs, therefore, in their upward tendency, have not kept pace with other commodities and the cost of living."

A significant development, according to the Department of Labor, is the interest being taken by financial and building

interests throughout the country in the problem of financing the unprecedented building activities which are essential to make up the building deficiency growing out of the curtailments in this field during the war. A representative of the Information and Education Service of the Department of Labor reports that the Newark, N. J., Board of Trade has appointed a committee to devise ways and means of financing the building of 2,500 homes. This finance will be drawn from private sources rather than from banks and will be made available on long-time loans to home builders.

This is but a concrete example of the way localities are attacking the problem of financing home building in the United States. Equally interesting and important is the recent bulletin of the savings bank section of the American Bankers Association in which is discussed and recommended a plan for amortization of mortgage loans. Here again is shown a disposition to depart from conventions of the banking business and devise new ways to meet the new problems in the building field.

Along the same line is the agitation for the Federal Home Loan Bank system, a bill for the establishment of which has been prepared and will be introduced in the next Congress with the backing of the Building and Loan associations of the country.

Probably there is no better index to present building activities than the building permit tabulation just issued by the Portland Cement Association. The figures, it is stated, are from Bradstreet's and the American Contractor and the group totals on building permits issued in the month of February are as follows:

Group	1916	1917	1918	1919	P. C.
New England..	\$4,569,000	\$4,704,000	\$2,017,000	\$1,900,000	—6
Southeast	2,924,000	2,721,000	1,138,000	1,788,000	X57
Middle Atlantic	9,506,000	8,779,000	4,093,000	4,236,000	X3
New York City	10,157,000	12,115,000	4,238,000	7,968,000	X88
Middle West...	19,283,000	18,142,000	10,801,000	9,656,000	—11
Southern (west of Mississippi)	184,000	548,000	173,000	120,000	—31
Northwest	1,423,000	699,000	679,000	588,000	—13
Southwest	857,000	1,093,000	1,335,000	919,000	—31
Rocky Mount...	774,000	384,000	231,000	324,000	X40
Pacific Coast...	4,689,000	4,190,000	3,537,000	5,444,000	X54
Grand Total.	\$54,366,000	\$53,375,000	\$28,242,000	\$32,943,000	X17

Figures are quoted in even thousands and percentage column indicates increasing (X) and decrease (—) over February of 1918.

Washington, April 4.

THE next Congress will be asked to enact legislation necessary to the establishment of a system of Federal Home Loan Banks. A tentative bill has been prepared and has been mailed to all officers and committees of the U. S. League of Building Associations and copies can be obtained from the Division of Public Works and Construction Developments of the U. S. Department of Labor.

In its campaign to stimulate building activities the U. S. Department of Labor, in January, invited representatives of the U. S. League of Building Associations to a conference in Washington for a discussion of ways and means of increasing the usefulness of the building and loan associations. It was realized that these associations played an important part in the home building activities of the nation and it was the hope of the Department of Labor that their field of usefulness might be enlarged. Out of this conference came the movement in favor of a national system of Home Loan Banks through which these associations might rediscount their securities and make available for further loans a greater portion of their assets.

The chief work of the building and loan associations is lending money to home builders. Association representatives, in the Washington conference, suggested that Congress enact a law, permitting these associations to organize regional banks, capitalized by the associations and operated by them under Government supervision.

Building Activity Steadily Growing In Intensity

Total for First Three Months of This Year Greater Than For Similar Period in Past Ten Years, Excepting 1917 and 1918

DURING the first three months of 1919 the total amount of money devoted to the construction of building and engineering projects in the United States was considerably less than the total for the same period of last year. The reason is mainly traceable to the cessation of large Government contracts which were halted by the armistice. Federal departments still have a large amount of military and naval construction under way, but the projects are for the requirements of peace rather than to care for a mighty fighting force organized on a war basis. For the past month or more there has been a marked trend toward a renewal of structural activity with the major portion of the newly projected work designed for industrial, commercial and residential use. This growth of activity is not confined to any one particular section of the country but is scattered over a wide area and confirms the opinion of leaders in the building industry that a return to almost normal conditions is a matter of a short time.

According to statistics compiled by the F. W. Dodge Company, for new construction from 1910 to 1919 inclusive, it is shown that during the first three months of the current year a total of \$253,806,000 was devoted to the construction of building and engineering projects as compared to \$415,069,000 for the same period in 1918. The comparison shows a decrease of \$161,263,000 from the 1918 total which was the highest total of record.

The figures showing the total of commitments for building operations in this territory from January 1 to April 1, for the past ten years are as follows:

Contracts awarded, 1919.....	\$253,806,000
" " 1918	415,069,000
" " 1917.....	318,785,000
" " 1916.....	223,645,000
" " 1915.....	167,637,300
" " 1914.....	149,032,000
" " 1913.....	196,788,000
" " 1912.....	154,413,500
" " 1911.....	173,904,313
" " 1910.....	172,922,809

The total for the Metropolitan district, including all of New York State, New Jersey, north of Trenton and a portion of Connecticut, showing the commitments for construction during the first three months of 1919, indicates a decrease of only \$3,651,000 when compared to the figure for the same period a year ago and further indicates that this section of the country is not so far behind the normal volume of building. Taking the average of the three years prior to the outbreak of the war in Europe, the total for the current year makes a favorable showing. In the local territory Federal construction has given way to a resumption of civil building activity and the outlook is now for a steady growth in the number and cost of the new operations undertaken at private treaty.

The Dodge Company totals for the first three months of the past ten years in this territory follow:

Contracts awarded, 1919.....	\$43,616,000
" " 1918.....	47,267,000
" " 1917.....	68,652,000
" " 1916.....	27,269,000
" " 1915.....	34,634,500
" " 1914.....	25,688,000
" " 1913.....	76,658,000
" " 1912.....	43,317,500
" " 1911.....	46,309,000
" " 1910.....	56,972,000

In the district that includes Philadelphia, Baltimore and Washington a decrease in the 1919 total is when the figures

are compared with those for the year previous. On the other hand, the total for this year is considerable greater than those of any previous year or record prior to 1918. The entire territory involved in these totals includes Eastern Pennsylvania, New Jersey, south of Trenton, Maryland, Delaware, Virginia and the District of Columbia. The totals for the past ten years are as follows:

Contracts awarded, 1919.....	\$45,948,000
" " 1918.....	163,196,000
" " 1917.....	36,953,000
" " 1916.....	34,663,000
" " 1915.....	20,883,000
" " 1914.....	21,023,000
" " 1913.....	20,030,000
" " 1912.....	32,244,000
" " 1911.....	23,479,000
" " 1910.....	20,060,000

The totals given in the comparative tables are for the construction of building and engineering projects in the States north of the Ohio and east of the Missouri Rivers, and include all of New England, New York, New Jersey, Pennsylvania, Maryland, Delaware, District of Columbia, Virginia, Ohio, West Virginia, Illinois, Indiana, Iowa, Wisconsin, Michigan, Minnesota, North and South Dakota, and portions of Eastern Kansas.

In the Pittsburgh district the 1919 total for the first three months also shows a decided falling off from the high level of last year. Here the figure for the current year is \$33,285,000 as compared with \$105,198,000 for 1918 and \$44,228,000 for 1917. In the district, however, building activity is almost normal again in point of total expenditure, when the total for this year is compared with the average of pre-war times. It must not be understood, however, that in point of number the activity is normal, it is the high cost of construction that is mainly responsible for the total of 1919 contracts awarded rather than number of separate projects.

Total commitments for 1919 in the New England district are not so far below the figure for the same period of one year ago and is considerably below the general average of pre-war times. The total for the first three months of the current year is \$22,266,000 as compared with \$29,597,000 for 1918 and \$39,202,000 for 1917. The total for the present year is less than any since 1908, when the commitments for building and engineering construction in the district amounted to only \$14,276,000.

SINCE the date of its establishment, on January 3, 1918, through the month of January, 1919, the Women's Division of the United States Employment Service, Department of Labor, through its 195 local bureaus which have sprung up all over the country, has recruited a total of 534,793 women to aid industrial works in the prosecution of the war. Of this aggregate, the largest number of placements—95,046—was made in September, 1918. Placements during all the months range as follows:

January, 9,668; February, 8,547; March, 11,621; April, 17,442; May, 22,344; June, 19,126; July, 29,206; August, 52,127; September, 95,046; October, 65,972; November, 81,958; December, 57,629; January, 1919, 64,018.

Waste neither time nor money, but make use of both.

If you would be wealthy, think of saving as well as getting. Learning is to the studious and riches to the careful.

He that waits upon fortune is never sure of a dinner.—Buy War Savings Stamps.

Tenants Win Victory in Langhorne Apartment Case

Landlords Enter Into Agreement That They Shall Remain Undisturbed for Remainder of Leases

THE controversy between the tenants of the Langhorne Apartment House at 860 Riverside Drive and the owners of the property, the Bergmill Holding Company, has resulted in a victory for the tenants. Henry S. Miller, an attorney who lives in the house and who has been representing the Tenants' Committee, which originally brought the whole question of rent increases to an issue, stated yesterday that the Bergmill Holding Company had entered into an agreement with the tenants that their present leases would remain undisturbed for the remainder of the respective terms.

The settlement of the case in the tenants' favor has no particular bearing on other landlord and tenant controversies over rent increases in this city because the settlement was effected as a result of a peculiar chain of circumstances that applied only to this particular case. The complete history of the Langhorne case was given in the Record and Guide, March 29th, and consists in brief of the following state of facts:

The property was built by the Langhorne Construction Co. and the 48 apartments in the house were leased out for various terms. It was resold and then later a foreclosure action instituted which resulted in the sale at auction of the property to the present owner, the Bergmill Holding Co., which thereupon served notice on the tenants calling for increases in rents ranging from 45 per cent. to 69 per cent., with the declaration that the foreclosure suit had wiped out

existing leases. A committee of tenants was organized which called upon District Attorney Swann to investigate whether or not a criminal offense had been committed and an order was also obtained by Supreme Court Justice Cohalan which acted as a stay against the owners' endeavors to increase the rents. The tenants contended that the foreclosure action did not affect the leases because when the judgment of foreclosure and sale was entered it provided that the property should be sold and bids received, subject to the leases. Publication notices and the terms of sale read by the auctioneer on the day of sale were to the same effect. After the property had been knocked down an affidavit was presented to the Court claiming that the judgment originally entered had inadvertently provided that the property should be sold subject to leases and the Court was asked to amend the judgment nunc pro tunc, which was done. Mr. Miller said that this order would be vacated and a new order executed by the referee, who would give a new deed of the property to the Bergmill Holding Co., transferring the property subject to the existing leases, which means that the present leases will remain undisturbed until they terminate. All the civil proceedings instituted by the tenants will be discontinued, but no information was available yesterday regarding the future of the inquiry of the District Attorney's office recently begun by Assistant District Attorney John T. Dooling.

Hearing On Bills Allowing Realty Men To Draw Papers

THE bills prepared by the Joint Committee composed of delegates from the Real Estate Board, the Advisory Council of Real Estate Interests, the Brooklyn Real Estate Exchange and the N. Y. Board of Title Underwriters of which Alfred Erllarling is chairman, will be given a hearing by the Codes Committee of the Senate, Senator Charles W. Walton, chairman, at Albany, next Wednesday.

These are the bills that are designed to remove the stigma of lawlessness from the real estate agent worker or owner or other layman who draws a lease for a tenement, or other form of conveyance of real or personal property instead of hiring a lawyer "duly admitted to practice" to do it in his stead.

Although real estate men, justices of the peace, town clerks, notaries public and conveyancers in general have been accustomed for generations to draw all sorts of documents required in the selling and leasing and mortgaging of real estate and personal property without suspicion that they were not within their legal rights, recent decisions of the courts incline to the opinion that in so doing they have been "practicing law," and thereby have incurred the penalties of fine or imprisonment, or both.

The decisions are not all one way, for in a recent case it was held by the Appellate Division upon an appeal from the General Sessions in Brooklyn, that where the culprit was a notary public, it was not practicing law, but only conveyancing. In a case, on the other hand, where a lawyer employed on a salary by a trust company, drew a will for which the trust company was paid a fee, it was decided that the trust company had "practiced law," and it was convicted and fined.

There have also been two or three prosecutions of title companies for drawing documents in cases where they had been engaged by supposed clients to do so in which convictions were obtained in the lower courts, but which are now pending on appeal—in one case to the Appellate Division, in another to the Court of Appeals.

While counsel for the defendants in the cases that have

been tried hope and believe the court of last resort will interpret the law against the ruling of the Appellate Division (by a majority vote) which now stands as the governing precedent, until it does so decide all real estate agents, brokers, operators and the title and mortgage companies who continue to draw any kind of documents necessary in real estate operations are drawing so in violation of the law.

The organizations above named will all be represented at the hearing at Albany next Wednesday.

THE Bureau of Industrial Housing and Transportation, Department of Labor, has received from its field agent on the Pacific coast a detailed statement of his observations of the work done by the fair rentals committee of Seattle, Wash. The committee, according to this statement, "has acted upon each case intelligently. The records are complete and well kept. The committee was assisted in its work by two subcommittees. One of these subcommittees appraised all real property and the other appraised personal property.

"Upward of 700 cases were adjusted by the committee; 463 cases involved an advance in rentals totaling \$15,006.05. The saving to complainants amounted to \$4,183.55 per month, or \$38,202.60 per annum. The average rent saved per case per month was \$6.88, or \$82.50 per annum. In four cases rents were advanced; 157 cases were withdrawn and 45 cases involved matters other than rentals. Many cases of ejection were prevented by the committee. Repairs to buildings, involving sanitation, cleanliness, heating, etc., were effected in several cases. Many grievances, some very amusing and also interesting, involving the undesirability of tenants and landlords, questions of morality, and the ordinary garden variety of squabbles were brought up before the committee. The members of this committee gave unstintingly of their time. Many of the meetings which commenced early in the evening continued until the 'wee sma' hours' of the next morning.

"Subrenting and the multiplicity of leases appeared to be the worst curse behind rent profiteering. One of several cases involved four separate leases within eight months.

Building Contracts in March Double Those For February

Actual Figures Mount from \$13,000,000 to Over \$25,000,000 in the Metropolitan District—Large Increase in New Projects

BUILDING statistics for the week of March 21 to 28, showing the activity in New York State and New Jersey, north of Trenton, indicate a continuation of the progress that has marked the past month. During the week there were a total of 252 new projects announced as being planned, representing an expenditure of approximately \$8,951,590. Building and engineering operations being estimated upon numbered 144 and are scheduled to cost in the neighborhood of \$6,383,250. There were contracts actually placed during the period for 159 structures that will involve an expenditure of \$8,206,524.

Although these figures show a slight falling off from the high totals of the week previous they are above the average for the month by a considerable margin and, according to Dodge Reports, furnishing a sound basis for optimism as to the future of the building industry in the Metropolitan district.

Notable among the new projects brought out during the week of March 21 to 28 were 22 church, school and theatre buildings estimates to cost about \$2,341,000. There were 126 new residential operations planned to cost \$1,986,700; industrial and factory projects numbered 25 and will involve an expenditure of more than \$1,293,500.

The total operations out for estimates included 24 state, Federal and municipal projects to cost approximately \$1,488,000; 16 stables and garages, \$601,500; 13 industrial and factory buildings, \$519,000; 35 public improvements, \$1,546,750; 33 apartments and residences, \$909,500; 14 churches, schools and theatres, \$960,000 and 10 store, office and loft buildings costing approximately \$111,500. The balance were for miscellaneous structures not otherwise classified.

The outstanding features of the contracts awarded during the week of March 21 to 28 were 30 factory and industrial

buildings at \$1,116,000; 16 stables and garages costing \$242,000; 12 Federal, state and municipal building operations at \$855,214; 15 public improvements, including streets, sidewalks, sewers, bridges, culverts, etc., to involve an expenditure of \$2,112,030; 43 residential projects, \$441,000; 15 churches, schools and theatres, \$2,136,280, and 21 stores, offices and lofts to cost approximately \$1,167,000. There were also contracts let for 6 hotel and club buildings scheduled to cost about \$121,000 and 1 miscellaneous project representing an outlay of \$16,000.

Comparison of the March totals for all phases of construction with those for the month of February indicate that the growth of activity is following a normal trend for the better and is not of the sporadic or mushroom variety that would be likely to have an adverse effect upon the industry. From March 1 to 28 there were 1,250 new operations announced by the F. W. Dodge Company as being planned, costing in total approximately \$54,820,619 as compared with the February total of 1,205 new projects scheduled to cost \$58,843,525. In the group of building and engineering operations out for estimates there were in March 505 projects figuring at an estimated cost of \$25,836,540 as compared with 379 operations, costing \$18,808,920 during the month of February.

During March the totals for the structures actually contracted for show the greatest percentage of improvement over the February figures. The increase in the number of operations placed under contract is about 33 per cent., but the increase in the value of the work given out is approximately 100 per cent. There were in March a total of 614 building and engineering projects placed under contract as compared with 458 during February and the cost for March was \$25,013,481 as against \$12,918,939 for February.

PERSONAL AND TRADE NOTES.

CZECHO-SLOVAK-AMERICAN TRADE BUREAU, INC., has opened offices at 53 Park Row, New York City, for the purpose of furthering American export trade to Czecho-Slovakia in all manufactured merchandise and raw material which is needed over there.

PORTLAND CEMENT ASSOCIATION announces the return of Walter B. Elcock as district engineer in charge of the Atlanta office of the association, effective March 18, 1919. Mr. Elcock has lately been relieved of his duties as Major of Infantry and Adjutant of the 157th Depot Brigade at Camp Gordon. He was in charge of the Atlanta office of the Portland Cement Association when he entered military service in March, 1917.

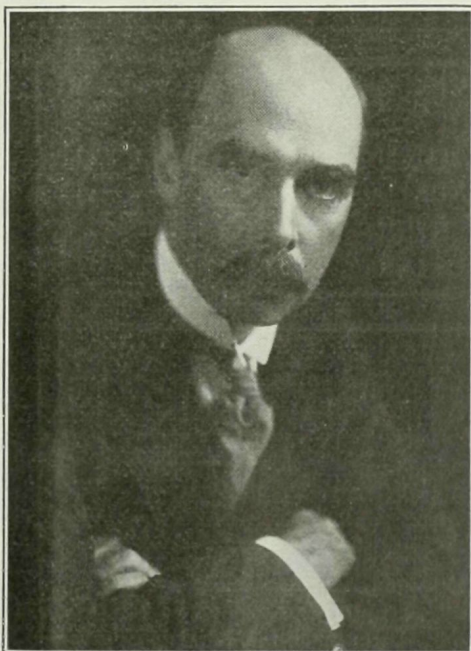
A. M. KRAMER, field engineer, Portland Cement Association, for western New York, recently resigned to become affiliated with the Universal Portland Cement Co., with office in Pittsburgh.

ARTHUR H. BLANCHARD, consulting highway engineer, New York City, has been appointed chief of the Bureau of Public Works, Department of Citizenship, under the Army Overseas Educational Commission of the Y. M. C. A. General Pershing has requested the Y. M. C. A., through its commission, to take charge of the development of instruction and courses for all educational work of the Army overseas.

JOHN R. TAYLOR, lately of the H. D. Best Company, and **Albert V. Sielke**, lately of the Turner Construction Company, have joined the forces of the **Alion Construction Co., Inc.**, at 51 East 42d st, a company lately organized to design and construct industrial and commercial buildings of reinforced concrete.

Owen Brainard is Dead.

Owen Brainard, one of the most prominent architectural engineers in the United States, and who was the engineering designer of many important structures in New York, Washington and other cities, died suddenly of heart disease Wednesday evening while visiting friends at 14 West 54th street.



OWEN BRAINARD.

Mr. Brainard, who lived at 58 West 58th street, was born at Haddam, Conn., March 10, 1865, and was the son of Hubert and Cynthia V. Brainard. He obtained his early education in his native village and completed his studies in this city. His study of architecture and engineering was subsequent to his graduation from college.

In 1901 Mr. Brainard became a member of the architectural firm of Carrere & Hastings, severing his connection as a partner upon the death of John R. Carrere, the senior member, in 1907, at which time the partnership was dissolved. He continued his association, however, until his death with Thomas Hastings, who continued the architectural practice of the old firm. During the past years Mr. Brainard was closely associated with all of the work undertaken by the office, and was practically the directing head of the business.

During his association with Carrere & Hastings he assisted in the design and erection of many notable structures, among which are numbered the New York Public Library, the Yale Memorial Building, the Cornell University Building, the New Theatre, now known as the Century Theatre, in New York; the banking building for Blair & Co., the United States Rubber Co. Building, the Bank of Toronto, the Lincoln Memorial at Washington, the Cayuga County Court House at Cleveland, O., and the industrial village for the United States Steel Corporation. Since his retirement as a member of the firm of Carrere & Hastings Mr. Brainard has acted independently as consulting engineer on a number of large structural projects.

Mr. Brainard was a member of the American Society of Civil Engineers, the Architectural League of New York, the Engineers' Club and the Apawamis Country Club. He was also a Fellow of the American Institute of Architects and of the New York Chapter of the A. I. A. He is survived by his widow.

CURRENT BUILDING OPERATIONS

STABILIZED building material and supply prices, with announced reductions in the price to the consumer for Portland cement, plaster, structural steel and other essentials, has stimulated activity in the Metropolitan district to a considerable extent and generally brightened the outlook for the industry during the balance of the year.

Reports from architectural and building circles indicate a steadily growing number of active operations. Projects figuring are more numerous than they have been for some time past, and among the list is to be found operations of considerable magnitude and cost. During the month of March contracts were placed for new construction in New York State and New Jersey, north of Trenton, to the amount of approximately \$25,000,000, which is almost double the total of new building work contracted for during the month of February. Throughout all phases of the industry there are marked evidences of an awakening which will soon result in building conditions almost equal to those of pre-war times.

As a consequence of the increased volume of activity and the reductions announced for some building materials and supplies, the dealers in these commodities are benefiting to the extent of more numerous and better-sized orders. It is the feeling among prominent dealers that the building material situation is now about stabilized as far as prices are concerned and that while there might be further fluctuations there will be no further movement of any consequence. The new inquiry that has developed as a result of the large volume of planning recently reported is looked upon by manufacturers and dealers both as a sure sign of an early return to normal building conditions.

Common Brick.—The situation in the brick market is promising, with orders and inquiries growing in number. No brick has arrived from up-river points for the past week or so, but it is said that manufacturers have a number of barges loaded and will ship within a few days. It is expected that some of these barges will dock in New York early next week. At the present time the wholesale market is cleaned out of brick, but there is no danger of a shortage, as there is a sufficient quantity of brick available about the city to supply every possible demand until new brick is ready for distribution. The New York wholesale price is firm at \$15 a thousand to dealers in cargo lots.

Summary.—Transactions in the North River Brick Market for the week ending Friday, April 4, 1919: Condition of market: Demand light; prices firm. Quotations: Hudson Rivers, \$15 a thousand to dealers in cargo lots alongside dock; number of cargoes arrived none; sales, 1; distribution, Brooklyn 1.

Portland Cement.—After the recent conference at Washington between the Industrial Board and the representatives of the Portland cement manufacturers, the cement interests decided to reduce the price of their product 15c a barrel. It was further decided to lower the charge on bags 15c, which makes a total reduction of 55c per barrel. The new price for

Portland cement, delivered in the Metropolitan district, as announced by the dealers is \$3.25 a barrel. The cement market is livening up somewhat with demand increasing as a result of the greater activity in building circles. New inquiry is also developing favorably and the outlook for the balance of the season is exceptionally bright.

Plaster.—The delivered price for plaster in bags has been lowered by a reduction of the charges made for bags, the new quotations being as follows: Neat wall cement, in cloth bags, \$20.30 per ton; lath mortar, in cloth bags, \$15.05 per ton; brown mortar, in cloth bags, \$15.05 per ton; finishing plaster, in cloth bags, \$24.00

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

Second hand brick, per load
of 1,500 delivered..... 15.00 to —

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 —

Cement—Delivered at job site, in Manhattan, Bronx, Brooklyn and Queens:
Domestic Portland cement, per bbl...\$3.25
Rebate for bags, 15c. 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

Hollow Tile—

Exterior—not used in Manhattan; quotations only on specific 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 per ton
Rebate for bags, 10c. per bag.

Plaster—

Delivered at job site in Manhattan, Bronx, Brooklyn and Queens:
Neat Wall Cement, in cloth bags\$20.30 per ton
Lath Mortar, in cloth bags... 15.05 per ton
Brown Mortar, in cloth bags. 15.05 per ton
Finishing Plaster in cloth bags 24.00 per ton
Rebate for returned bags, 15c. per bag.
Finishing Plaster (250 lb. barrel)\$3.50 per bbl.
Finishing Plaster (320 lb. barrel) 4.35 per bbl.

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Hollow Brick made of Clay for Flat Arches,
Partitions, Furring, Etc., Porous Terra Cotta,
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MATERIALS AND SUPPLIES

per ton. This schedule is for material delivered by dealers at the job site in Manhattan, Bronx, Brooklyn and Queens.

Lumber.—Although there is great future promise there is but little new business reported in lumber circles directly traceable to building sources. The market is quiet as far as orders from the building industry are concerned, but increased demand from manufacturing consumers is keeping the market alive. Throughout both retail and wholesale departments of the lumber industry the feeling is optimistic and steadily increasing business is anticipated. Lumber prices are practically stabilized and there is no expectation of a great recession from the current levels.

Structural Steel.—The announcement of a reduction in steel prices has not as yet stimulated bookings for fabricated material to any extent, but there has been an increase in the number of operations being figured that give hope of a large volume of definite orders in the near future. During the latter part of the week a number of general contracts were awarded and it is anticipated that the orders for the steel required in the construction of these projects will be placed within a few days. The building situation is gradually shaping itself to a point where prospective builders can proceed with confidence that construction costs will not recede to much lower levels, and

this feeling will result in early activity, according to prominent steel contractors.

Building and Roofing Papers.—Dealers report a better demand for these materials than has been current for some time past, and although present requirements are mainly for alteration and repair work there is an excellent prospect of substantial orders from new building sources. In suburban sections and outlying districts of the city there is a considerable amount of frame house construction being undertaken and orders from the builders of these projects are beginning to come in.

Builders' Hardware.—Although recent reports indicate a large amount of newly projected construction there is no present possibility of all of this work being started immediately and it is likely to be late in the season before the building movement can be said to have actually reached its stride. When these proposed structures are actually commenced in material volume there will be a great increase in the demand for builders' hardware. Owing to the high production costs dealers do not anticipate any marked reduction in prices.

Cast Iron Pipe.—Eastern manufacturers of cast iron pipe reduced the price of their product \$5 a ton last Wednesday, following the action of the shops in the Middle West. Up to the present time the announced reduction has not stimulated buying activity to any extent, although there are rumors of considerable business soon to be placed. New prices are as follows: 6-in. and heavier, \$57.70 a ton, New York; 4-in., \$60.70, and 3-in., \$67.70.

Wire Nails.—The situation is quiet, with orders libit, but dealers' stocks in better shape than they have been for some time past. The outlook for increased business is promising, however, and both manufacturers and dealers look for better demand within a short time.

Window Glass.—At the present writing there seems to be no prospect of increased activity in this line, at least not for some time to come. Although there has been a largely increased volume of building recently undertaken, orders from this source will not materialize until the projects are quite far along toward completion. There has been quite some new inquiry for glass of late and considerable estimating is being done, but definite orders are few and far between. Prices are firm and there is no likelihood of a reduction from the existing schedule until building activity increases to an extent that will warrant manufacturers in increasing their output.

IN THE METROPOLITAN MARKETS

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

Plaster Board.—
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 On application
Delivered at job in Bronx On application

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.

Building Stone.—
Indiana limestone, per cu. ft. \$1.23
Kentucky limestone, per cu. ft. 1.35
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. 2.72 to —
Beams & channels over 14 in. 2.72 to —
Angles, 3x2 up to 6x8 2.72 to —
Zees and tees 2.72 to —
Steel bars 2.62 to —

Lumber.—
Wholesale prices, New York:
Yellow pine, merchantable 1905, f.o.b.N.Y.):
3x4 to 14x14, 10 to 20 ft. \$41.00 to \$60.00
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 to \$120.00
Plain oak to 80.00

Flooring:
White oak, quartered, select to 67.00
Red oak, quartered, select. to 67.00
Maple No. 1 57.50 to —
Yellow pine, No. 1, common flat 43.00 to —
N. C. Pine, flooring, Norfolk 43.00 to —

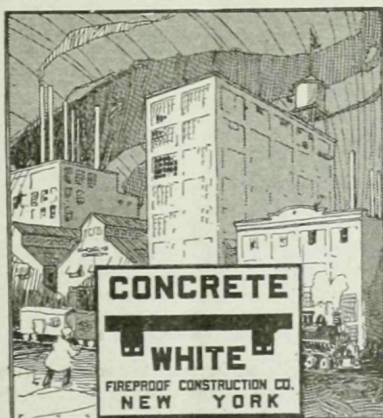
Window Glass.—
Official discounts from manufacturers' lists:

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 79%
Double strength, A quality 79%
Double strength, B quality 81%

Linseed Oil.—
City brands, oiled, 5 bbl. lots. \$1.53 to —
Less than 5 bbls. 1.55 to —

Turpentine.—
Spot in yard, N. Y., per gal. \$0.75 to \$0.75 1/2

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PLANS FIGURING.

Projects for which bids are being
taken by architects or owners.

APARTMENTS, FLATS AND TENEMENTS.

ELMHURST, L. I.—George H. Wells, 21 East 40th st., Manhattan, has completed plans and is ready for estimates on mason work for eleven 5-sty brick and limestone apartments, 89x62 ft each, on Polk av., Filmore av. and 22d st., for the Jackson Heights Apartment Corporation, owner, care of architect. Cost, approximately \$600,000.

LONG ISLAND CITY, L. I.—A. J. Thomas, 137 East 45th st., Manhattan, has completed plans and is ready for estimates on separate contracts for ten 4-sty brick and limestone apartments in Jackson Heights for the Queensboro Corporation, Edward M. McDougall, president, 50 East 42d st., Manhattan, owner.

SCHOOLS AND COLLEGES.

BROOKLYN.—The Board of Education of the City of New York, 500 Park av., Manhattan, is taking estimates to close 12 m., April 8, for a 4-sty brick and limestone public school building, 200x200 ft., containing 31 class-rooms, in the west side of West 1st st., 485 ft south of Sheepshead Bay road, from plans by C. B. J. Snyder, Municipal Building, Manhattan, architect. Cost, approximately \$300,000.

CONTEMPLATED

CONSTRUCTION.

APARTMENTS, FLATS AND TENEMENTS.

WEST END AV.—Plans are being prepared privately for a 14-sty brick and limestone apartment, 60x80x100 ft., at the southeast corner of West End av. and 71st st., for Edgar A. Levy, 505 5th av., owner. Edgar A. Levy Construction Co., 505 5th av., has the general contract. Details of construction will be available later.

LEXINGTON AV.—James Gamble Rogers, 367 Lexington av., has completed plans for alterations to the 4-sty brick and stone residence, 27x61 ft., at 228 Lexington av., into apartments, for the Witherbee Realty & Improvement Co., 2 Rector st., owner. Cost, approximately \$25,000.

84TH ST.—Samuel Cohen, 32 Union sq., has plans in progress for alterations to the 5-sty brick tenement at 124 West 84th st., for the 124 West 84th Street Company, G. W. Cohen, president, 253 Broadway, owner, who will take estimates on separate contracts. Cost, about \$10,000.

DWELLINGS.

69TH ST.—Lord & Hewlett, 345 5th av., have started preliminary sketches for alterations to the 5-sty brick and stone residence, 28x126 ft., at 15 East 69th st., involving changes to entrance and general interior alterations, for E. T. H. Talmage, 11 East 67th st., owner. Architects will take estimates on general contract.

61ST ST.—Charles E. Birge, 29 West 34th st., has plans in progress for alterations and additions to the 4-sty brick and stone residence, 20x50 ft., at 235 East 61st st., for Ellis Wainwright, 22 East 52d st., owner. Cost, about \$15,000. General contract will probably be awarded without competition.

FACTORIES AND WAREHOUSES.

GREENWICH ST.—Buchman & Kahn, 56 West 45th st., have been retained to prepare plans for a 6-sty brick and reinforced concrete factory building, 100x172x50 ft., at 631-635 Greenwich st., 75-89 Morton st. and 99-101 Barrow st., for Lehn & Fink, 120 William st., owners. Details will be available later. Architects will take estimates on general contract when plans are finished.

STABLES AND GARAGES.

3D ST.—Frank E. Vitolo, 56 West 45th st., has completed plans for a 3-sty brick garage, 60x100 ft., at 125-129 West 3d st., for Z. T. Piercy, 207 Thompson st., owner and builder. Cost, about \$50,000.

40TH ST.—D. Wortmann, 114 East 28th st., has prepared plans for a 1-sty brick garage, 80x100 ft., at 329-335 West 40th st., for Emma J. C. Zehe, 111 Kimball road, Brooklyn, owner. No date set for taking estimates.

41ST ST.—George M. McCabe, 96 5th av., has started revised plans for a 2-sty reinforced concrete garage, 50x99 ft., at 418-420 West 41st st., for Mrs. K. E. Dooling, care of John J. Buckley, 233 Broadway, owner. Cost, about \$50,000. Architect will soon call for estimates.

AMSTERDAM AV.—Morris P. Jacobs, 42 Broadway, has completed plans for a 1-sty brick garage, 85x100 ft., at the northwest corner of Amsterdam av. and 184th st., for Max Marx, 128 Broadway, owner. Cost, \$6,500. Lessee, M. P. Jacobs, 326 Audubon av.

STORES, OFFICES AND LOFTS.

41ST ST.—Maynicke & Franke, 25 Madison sq., North, have plans in progress for a 15-sty brick, limestone and concrete store and loft building, 50x197 ft., at 119-121 West 41st st., for Woodbury H. Langdon Co., Inc., 85 Liberty st., owner. Rudolph Wurdlitzer, lessee. Cost, approximately \$600,000. Architects will soon be ready for estimates.

207TH ST.—L. F. J. Weiher, 271 West 125th st., has completed plans for alterations to the 1-sty brick store building, 39x97 ft., at 600-602 West 207th st., for George L. Lawrence, 2228 Broadway, owner. Cost, about \$5,000.

FRONT ST.—Theo. A. Meyer, 114 East 28th st., has plans in progress for a 7-sty brick addition, 24x77 ft., to the 7-sty brick office building at 130 Front st., for Lamborn & Co., 132 Front st., owners. Cost, about \$35,000. Architect will be ready for estimates about April 25.

OLD SLIP.—James W. O'Connor, 3 West 29th st., has plans in progress for a brick and stone store and office building at 10-12 Old Slip, for the Atlantic & Pacific Steamship Co., care of Joseph P. Grace, 7 Hanover sq., owner. Frank Sutton, 80 Broadway, engineer for steam heating and electric work.

Bronx.

APARTMENTS, FLATS AND TENEMENTS.

PLIMPTON AV.—Irving Margon, 355 East 149th st., has completed plans for a 5-sty brick and limestone tenement 75x87 ft., on the west side of Plimpton av., 300 ft north of 170th st., for the Steinart Realty Construction Corporation, Harry Steinart, president, 165 Broadway, owner and builder. Cost, approximately \$80,000.

KINGSBRIDGE AV.—Irving Margon, 355 East 149th st., has prepared plans for a 5-sty brick and limestone tenement, 75x96 ft., on the east side of Kingsbridge av., 125 ft south of 231st st., for the Park Hill Construction Co., Annie Ratner, secretary, 174th st., and Southern Boulevard, owner and builder. Cost about \$85,000.

DWELLINGS.

MURDOCK AV.—Oscar Lundberg, 2162 Strang av., has completed plans for a 2-sty frame dwelling, 14x32 ft., on the east side of Murdock av., 575 ft south of Strang av., for Axel Myren, 4016 Hill av., owner and builder. Cost, \$2,000.

STABLES AND GARAGES.

WHITLOCK AV.—John DeHart, 1039 Fox st., has completed plans for alterations to the 1-sty brick garage, 50x99 ft., on the west side of Whitlock av., 100 ft south of Longwood av., for Diedrick Wendelken, 784 Southern Boulevard, owner. Cost, about \$8,000.

SOUTHERN BOULEVARD.—Plans have been prepared privately for a 1-sty brick garage, 50x100 ft., on the east side of Southern Boulevard, 175 ft south of Home st., for Theo. Klein, 605 West 131st st., owner and builder. Cost, \$5,000.

Brooklyn.

APARTMENTS, FLATS AND TENEMENTS.

WEST 24TH ST.—Morris Perlstein, 49 Fulton av., Middle Village, L. I., has completed plans for two 3-sty brick tenements, 20x65 ft., in the west side of West 24th st., 234 ft north of Surf av., for Francisco C. Zero, 847 Bushwick av., owner and builder. Total cost, \$20,000.

DUMONT AV.—E. M. Adelson, 1778 Pitkin av., has prepared plans for an extension to the 3-sty brick store and tenement at the northeast corner of Dumont and Stone avs for Moses Halach, 577 Stone av., owner and builder. Cost, about \$3,000.

WEST 25TH ST.—Morris Perlstein, 49 Fulton av., Middle Village, L. I., is preparing plans for a 4-sty brick and stone apartment, 50x84 ft., at West 25th st. and Surf av., for owner and builder to be announced later. Cost, approximately \$50,000.

MERMAID AV.—Morris Perlstein, 49 Fulton av., Middle Village, L. I., has plans in progress for three 3-sty brick tenements, with stores, 20x65 ft., at Mermaid av. and West 21st st., for A. D. Ajello, 407 Clinton st., owner and builder. Total cost, \$82,000.

DWELLINGS.

43D ST.—M. A. Cantor, 373 Fulton st., has completed plans for two 2-sty brick dwellings, 18x60 ft., in the south side of 43d st., 350 ft east of 12th av., for the Kaplan Building Co., 135 Norfolk st., owner and builder. Total cost, \$20,000.

DOUGLASS ST.—S. Millman & Son, 1780 Pitkin av., have prepared plans for twelve 2-sty brick dwellings, 20x75 ft., in the west side of Douglass st., 100 ft south of Blake av., for the Lezborne Building Co., 165 Herzl st., owner and builder. Total cost, \$60,000.

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R. Ward Engineering Co., 32 Court st, owner and builder. Total cost, \$40,000.

84TH ST.—J. C. Wandell Co., 8525 4th av, has finished plans for a 2-sty frame dwelling, 21x40 ft, in the north side of 84th st, 134 ft east of 21st av, for Edward G. Vail, Jr., 189 Montague st, owner and builder. Cost, \$4,000.

LYME AV.—J. Lubroth, 208 Bay 22d st, has completed plans for a 2-sty frame dwelling, 22x40 ft, on the north side of Lyme av, 200 ft west of Sea Gate av, for M. Califano, 3305 Surf av, owner and builder. Cost, \$10,000.

19TH AV.—F. W. Eisenla, 226 Henry st, has completed plans for three 2-sty frame dwellings, 21x42 ft and 22x43 ft, at the southeast corner of 19th av and 84th st, for the Milton Construction Co., 1954 84th st, owner and builder. Total cost, \$24,000.

80TH ST.—J. Lubroth, 208 Bay 22d st, has prepared plans for three 2-sty frame dwellings, 20x45 ft, in the north side of 80th st, 180 ft east of 21st av, for Isaac Levinson, 2946 West 30th st, owner and builder. Total cost, \$22,500.

EAST 34TH ST.—L. J. Frank, 349 Autumn av, has completed plans for four 2-sty frame dwellings, 16x36 ft, in the east side of East 34th st, 240 ft south of Av K, for J. H. Thomson, Hawthorne st, owner and builder. Total cost, \$16,000.

LINCOLN AV.—Charles Infanger, 2634 Atlantic av, has prepared plans for a 2-sty brick dwelling, 20x40 ft, on the east side of Lincoln av, 150 ft north of McKinley av, for V. Capaldi, 86 Sheridan av, owner and builder. Cost, \$5,000.

NARROWS AV.—Slee & Bryson, 154 Montague st, have plans in progress for twenty-six 2-sty brick dwellings, 20x55 ft, on Narrows av, 86th st, Colonial road and Crescent Driveway, for the Hygrade Homes Co., 500 St. Marks av, owner and builder. Cost, \$8,500 each.

POWELL ST.—M. Rothstein, 197 Snediker av, has completed plans for eleven 2-sty brick dwellings, 19x54 ft, at 588 Powell st, for J. Taborisky, owner and builder, on premises. Total cost, \$66,000.

RYDER AV.—Harry Rockmore, 1607 45th st, has prepared plans for eight 2-sty frame dwellings, 18x32 ft, on the south side of Ryder av, between East 4th and East 5th sts, for the Brooklyn Line Improvement Co., 1607 45th st, owner and builder. Total cost, \$28,000.

VAN SICKLEN AV.—S. Millman & Son, 1780 Pitkin av, has completed plans for twenty-four 2-sty brick bungalows, 16x35 ft, at the northwest corner of Van Sicklen av and West av, for the West Parkway Realty Co., 545 Neptune av, owner and builder. Total cost, \$48,000.

24TH AV.—Harry Silverstein, 783 Jefferson av, has finished plans for two 2-sty frame dwellings, 20x42 ft, at the southwest corner of 24th av and 83d st, for the Eastman Realty Co., 148 Bay 22d st, owner and builder. Total cost, \$10,000.

78TH ST.—C. F. Wigren, 904 55th st, has completed plans for four 2-sty frame dwellings, 17x43 ft, in the south side of 78th st, 200 ft west of 15th av, for Hilda A. Nelson, 6907 19th av, owner and builder. Total cost, \$18,500.

OCEAN PARKWAY.—Benjamin Driesler, 153 Remsen st, has been selected to prepare plans for twenty-five 2-sty brick dwellings to be erected in the Gravesend section, south of Kings Highway, between Ocean Parkway and Coney Island av, for the G. & M. Improvement Co., 26 Court st, owner and builder. Details will be available later.

66TH ST.—Harry Rucker, 371 Fulton st, has completed plans for two 2-sty brick dwellings, 20x57 ft, in the north side of 66th st, 225 ft west of Sixth av, for Mary A. Pisarría, 553 66th st, owner and builder. Total cost, \$16,000.

MIDWOOD ST.—Slee & Bryson, 154 Montague st, have completed plans for eight 3-sty brick dwellings, 18x37 ft, in the south side of Midwood st, 36 ft west of Bedford av, for the F. B. Norris Co., Midwood st and Bedford av, owner and builder. Total cost, \$80,000.

RUTLAND ROAD.—Plans have been prepared privately for twelve 3-sty brick dwellings, 16x55 ft, in the south side of Rutland road and the west side of Bedford av, for the Brighton Building Co., 135 Westminster road, owner and builder. Total cost, \$72,000.

EAST 15TH ST.—Slee & Bryson, 154 Montague st, have prepared plans for a 2½-sty frame dwelling, 18x36 ft, in the east side of East 15th st, 250 ft south of Av N, for Joseph J. Finley, 1742 East 14th st, owner and builder. Cost, about \$5,000.

GRAHAM AV.—Shampan & Shampan, 772 Broadway, have completed plans for alterations and extensions to the 3-sty brick store and dwelling at the northwest corner of Graham av and Grand st for Fannie Kaplan, 715 Grand st, owner and builder. Cost, about \$5,500.

NEWPORT AV.—M. Whinston, 63 Park Row, Manhattan, has finished plans for a 2-sty frame dwelling, 20x55 ft, on the south side of Newport av, 40 ft west of Bristol st, for Annie Richman, 77 St. Marks av, owner and builder. Cost, \$7,000.

83D ST.—Slee & Bryson, 154 Montague st, have plans finished for a 2½-sty frame dwelling, 31x37 ft, in the north side of 83d st, 220 ft west of Colonial road, for Wm. A. Brodie, 7426 Ridge Boulevard, owner and builder. Cost, about \$10,000.

EASTERN PARKWAY.—George J. Cazazza, 1133 Broadway, Manhattan, has plans in progress for a 2½-sty brick dwelling, 28x63 ft, on Eastern Parkway, for Lieut. Charles M. Stetson, owner, care of architect. Cost, about \$12,000. Architect will be ready for estimates on general contract about April 15.

THOMPSON PL.—Morris Perlstein, 49 Fulton av, Middle Village, L. I., has prepared plans for two 2-sty frame dwellings, 16x30 ft, in the north side of Thompson pl, 220 ft west of West 8th st, for Max Hirsch, 577 Thompson pl, owner and builder. Total cost, \$4,000.

FACTORIES AND WAREHOUSES.

WYCKOFF AV.—C. L. Otto, 15 Park Row, Manhattan, has started preliminary plans for a 5-sty brick factory, 84x200 ft, at the northeast corner of Wyckoff and Willoughby avs, for the Diana Chocolate Co., 382 Jefferson av, owner. Cost, approximately \$100,000.

CARLTON AV.—Mortimer L. Freehoff, 405 Lexington av, Manhattan, is preparing revised plans for a 1 and 2-sty brick bottling building, 99x95 ft, on the north side of Carlton av, 138 ft south of Fulton st, for John Bene & Sons, 641 Dean st, owners. Cost, about \$25,000. Architect will be ready for estimates on general contract about April 15.

LA GRANGE ST.—Froling & Holler, 82 Wall st, Manhattan, have plans in progress for a 2-sty brick factory building, 25x92 ft, in the west side of La Grange st, 100 ft north of Maujer st,

for Frederick Roeder, 1396 Atlantic av, owner. Cost, about \$3,000.

STABLES AND GARAGES.

59TH ST.—Ferdinand Savignano, 6005 14th av, has completed plans for a 1-sty brick garage, 13x19 ft, in the south side of 59th st, 100 ft east of 12th av, for M. Tempino, 6005 14th av, owner and builder. Cost, \$5,000.

PROSPECT PARK WEST.—P. G. Gallagher, 75 Oriental Boulevard, has completed plans for a 1-sty brick garage, 50x200 ft, at 189-191 Prospect Park West, for Michael F. Finnegan, 44 Court st, owner. Lease will be announced later. Owner will take estimates on general contract when plans have been approved.

HUNTERFLY ROAD.—C. E. Mann, 3 Remsen pl, has prepared plans for a 1-sty brick garage, 50x58 ft, in the east side of Hunterfly road, 150 ft north of Church av, for the Estate of Richard Remsen, 1024 Ocean av, owner. Cost, \$3,500.

ROEBLING ST.—F. V. Laspiá, 525 Grand st, has finished plans for a 1-sty brick garage, 51x100 ft, in the west side of Roebling st, 25 ft north of North 6th st, for Carmine Monteforte, 260 North 7th st, owner and builder. Cost, \$18,000.

SCHENECTADY AV.—S. Millman & Son, 26 Court st, have prepared plans for a 1-sty brick garage, 85x100 ft, on the west side of Schenectady av, 100 ft south of Herkimer st, for Louis W. Boynton, 1183 Fulton st, owner. Cost, \$30,000.

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FULTON ST.—Frank J. Schefiek, 4168 Park av, Manhattan, has completed plans for a 1-sty brick garage, 75x136 ft, in the south side of Fulton st, 189 ft east of St. James pl, for the Estate of Helen A. Courtney, 391 Fulton st, owner. Cost, about \$18,000.

VANDERBILT AV.—Shampan & Shampan, 772 Broadway, have prepared plans for a 3-sty brick garage on the east side of Vanderbilt av, 260 ft north of DeKalb av, for William Bauer, owner. Details will be available later.

CONEY ISLAND AV.—Shampan & Shampan, 772 Broadway, have completed plans for a 1-sty brick extension, 64x112 ft, to the garage on the north side of Coney Island av, 21 ft west of Prospect Park West, for the Circle Garage, Peter Lerner, prop., 258 Coney Island av, owner and builder. Cost, about \$50,000.

STORES, OFFICES AND LOFTS.

LIVINGSTON ST.—Robert Nadwary, 215 Montague st, has prepared plans for a 1-sty brick store building, 50x63 ft, in the south side of Livingston st, 150 ft west of Hoyt st, for Ellen P. Clark, 189 Montague st, owner. Cost, about \$6,500.

THEATRES.

ST. JOHNS PL.—Carlson & Wiseman, 226 Henry st, have plans in progress for a 2-sty brick theatre, 104x120 ft, with stores, in the south side of St. Johns pl, 150 ft east of Schenectady av, for Adolph J. Stockhammer, 1368 St. Johns pl, owner. Cost, about \$150,000. Architects will be ready for estimates on general contract about April 15.

Queens.

APARTMENTS, FLATS AND TENEMENTS.

JAMAICA, L. I.—A. E. Richardson, 100 Amity st, Flushing, L. I., has completed plans for a 4-sty brick tenement, 64x119 ft, on the south side of Shelton av, southwest corner of Alsop st, for Martin Wohl, 9162 117th st, Richmond Hill, L. I., owner and builder. Cost, about \$60,000.

RIDGEWOOD, L. I.—Charles H. Pfaff, 673 Eldert lane, Brooklyn, has finished plans for alterations to two brick tenements at the southeast corner of Woodbine st and Fairview av, for Gustave X. Mathews, 18th and Jackson avs, L. I. City, owner and builder. Total cost, \$4,000.

DWELLINGS.

EDGEEMERE, L. I.—Plans have been prepared privately for ten 1-sty frame bungalows, 20x28 ft, in the west side of Beach 57th st, 270 ft south of the Boulevard, for the Bungalow Sites Co., Elmhurst, L. I., owner and builder. Total cost, \$12,000.

EDGEEMERE, L. I.—Plans have been prepared privately for five 1-sty frame bungalows, 16x32 ft, in the west side of Beach 43d st, 715 ft north of Boulevard, for Charles Meyer, Beach 46th st, Edgemere, L. I., owner and builder. Total cost, \$5,000.

EDGEEMERE, L. I.—S. S. Pollack, 137 Clarence av, Arverne, L. I., has prepared plans for seven 1-sty frame bungalows, 12x31 ft, in the east side of Beach 56th st, 90 ft north of Ocean av, for Stark & Steckler, 2724 Clarendon road, Brooklyn, owners and builder. Total cost, \$7,000.

HOLLIS, L. I.—Plans have been prepared privately for a 2½-sty frame dwelling, 22x31 ft, on the south side of Choctaw av, 87 ft west of Woodhull av, for Andrew Benyon, Hollis, L. I., owner and builder. Cost, \$3,500.

JAMAICA, L. I.—Edward Jackson, Herriman av, has prepared plans for a 2-sty frame dwelling, 16x36 ft, on the west side of Homer Lee av, 150 ft south of Fulton st, for George Stein, South and Dean sts, Jamaica, owner and builder. Cost, about \$3,000.

HOLLIS, L. I.—H. T. Jeffrey, Jr., Butler Building, Jamaica, has completed plans for a 2-sty frame dwelling, 33x20 ft, at the southeast corner of Flushing av and Bellview av, for H. B. Scutt, 317 Fulton st, Jamaica, owner and builder. Cost, about \$8,000.

CONTRACTS AWARDED.

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

APARTMENTS, FLATS AND TENEMENTS.

MANHATTAN.—Jacob & Youngs, 116 West 32d st, have the contract for alterations to the 5-sty brick and stone residence, 25x58 ft, at 52 West 58th st, into bachelor apartments, for Sarah G. K. Koethius, 52 West 58th st, owner, from plans by Louis S. Weeks, 101 Park av, architect. Cost, about \$8,000.

DWELLINGS.

ROSLYN, L. I.—Marc Eidlitz & Son, 30 East 42d st, Manhattan, have the general contract for alterations and additions to the 3-sty brick and frame residence at Roslyn, L. I., Henry Clay Frick, 1 East 70th st, owner, from plans by Murphy & Dana, 331 Madison av, Manhattan, architects. Project includes service extension, addition to main building and erection of out-buildings.

WHITE PLAINS, N. Y.—Cameron Construc-
tion Co., 339 North av, New Rochelle, N. Y.,

has the general contract for a 2½-sty frame residence at White Plains for C. F. Gill, owner, care of C. A. Patterson, 50 East 42d st, Manhattan, architect.

WHITE PLAINS, N. Y.—Cameron Construc-
tion Co., 339 North av, New Rochelle, N. Y., has the general contract for a 2½-sty frame dwelling, 30x40 ft, at White Plains, N. Y., for R. B. Dula, owner, care of C. A. Patterson, 50 East 42d st, Manhattan, architect.

HEWLETT, L. I.—C. T. Wills, Inc., 286 5th av, Manhattan, has the general contract for alterations to the 2½-sty brick and frame residence at Hewlett, L. I., for Francis R. Mayer, Hewlett, owner, from plans by Wm. E. Bloodgood, 631 Fifth av, Manhattan, architect.

GREAT NECK, L. I.—Samuel H. Evan, Great Neck Station, L. I., has the general contract for the 2½-sty frame residence, 24x65 ft, at Kensington, Great Neck, for Stewart Heminway, 50 East 42d st, Manhattan, owner, from plans by C. A. Patterson, 50 East 42d st, architect.

PELHAM MANOR, N. Y.—Amsterdam Build-
ing Co., 140 West 42d st, Manhattan, has the general contract for alterations and additions to the 2½-sty frame residence, including the erection of a new frame garage, at Pelham Manor, for George Siard, owner, care of general contractor, from plans prepared by Bernard F. Chapman, 4 East 39th st, Manhattan, architect. Cost, about \$20,000.

MANHATTAN.—A. J. Contracting Co., 101 Park av, has the general contract for altera-
tions to the 4-sty brick store and residence, 25x91 ft, at 783-785 Sixth av, for the Tompesula Realty Co., Jack Dunstan, president, 761 6th av, owner, from plans by Morris Schwartz, 309 Broadway, architect. Cost, about \$8,500. Lessee, High Grade Bakery Corporation, on prem-
ises.

FACTORIES AND WAREHOUSES.

TARRYTOWN, N. Y.—White Fireproof Con-
struction Co., 286 5th av, Manhattan, has the general contract for a 3-sty brick and reinforced concrete factory building, 220x80 ft, at Kings-
land Point, for the Chevrolet Motor Co., at site and at 112 East 57th st, Manhattan, from pri-
vately prepared plans.

LONG ISLAND CITY, L. I.—The Austin Co.,
217 Broadway, Manhattan, has the general con-
tract for a 1-sty brick factory building, 99x200
ft, in the north side of 6th st, 900 ft west of
West av, for the General Carbonic Co., 877
Flushing av, owner, from privately prepared
plans. Cost, \$40,000.

NEWARK, N. J.—Frederick Fatzler Co., 810
Broad st, Newark, has the general contract for
a 1-sty brick factory, 50x100 ft, at 175-177
Emmett st, for George J. Easton, owner, on
premises, from plans by Hughes & Horton, 31
Clinton st, architects. Cost, about \$10,000. F.
D. Trainor, 12 Smith st, Irvington, N. J., has
the carpenter contract.

NEWARK, N. J.—Essex Construction Co., 87
Academy st, has the general contract for a
4-sty brick and limestone factory addition, 100x
106 ft, at the corner of Lafayette and Monroe
sts, for Lewis Brothers, owners, on premises,
from plans by Frank Grad, 245 Springfield av,
architect. Cost, approximately \$75,000.

LONG ISLAND CITY, L. I.—Fleischmann
Construction Co., 531 7th av, Manhattan, has
the general contract for a 2-sty reinforced
concrete moving picture studio and laboratory,
200x600 ft, at Pierce and 6th avs, for the Fa-
mous Players-Lasky Corporation, 485 5th av,
Manhattan, owner, from privately prepared
plans.

NEWARK, N. J.—Archwald & Schmidt, 845
Broad st, have the mason contract, and Frank
D. Trainor, 12 Smith st, Irvington, N. J., the
carpenter contract for the 1-sty brick ware-
house No. 3, 99x130 ft, at 59-67 Marshall st,
for James A. Coe & Co., 106 Mulberry st,
owners, from plans by Hughes & Horton, 31
Clinton, architects. Cost, about \$23,000.

STAMFORD, CONN.—Thompson-Binger Co.,
280 Madison av, Manhattan, has the general
contract for a 3-sty reinforced concrete grain
warehouse, 150x128 ft, at Stamford, Conn., for
the C. E. Slawson Co., Canal st, Stamford,
owner, from plans prepared privately. Cost,
approximately \$150,000.

NEWARK, N. J.—Henry M. Doremus, 36
Orange st, Newark, has the general contract for
a 1-sty brick factory building, 120x200 ft, at
16-22 Clifton av, for the American Metal Bed
Co., 40 Clifton av, owner, from plans by Nathan
Myers, 7 Nelson pl, Newark, architect. Cost,
about \$30,000.

HALLS AND CLUBS.

MANHATTAN.—Thomas T. Hopper, 101 Park
av, has the general contract for alterations to
the two 4-sty brick and stone residences, 40x50
ft, in West 22d st, into a clubhouse for the
Servian Club, owner, care of Pelheims & Coffin,
15 East 40th st, architects. Cost, approximately
\$25,000.

SCHOOLS AND COLLEGES.

BROOKLYN.—P. J. Brennan & Son, 624 Lex-
ington av, Manhattan, have obtained the general
contract for the erection of the 5-sty brick and
stone public school building on Driggs av, North
4th st, North 5th st and Roebeling st, for the
Board of Education of the City of New York,
500 Park av, owner, from plans by C. B. J.

Snyder, architect, Municipal Building. Cost, approximately \$500,000.

BROOKLYN.—P. J. Brennan & Son, 624 Lexington av, Manhattan, have the general contract for the 5-sty brick and limestone public school building, 92x193 ft, and extension, 60x71 ft, on the south side of Dumont av, between Vermont and Wyona sts, for the Board of Education of the City of New York, from plans by C. B. J. Snyder, Municipal Building, Manhattan, architect. Cost, about \$465,000.

STABLES AND GARAGES.

NEW CANAAN, CONN.—C. T. Wills, Inc., 286 Fifth av, Manhattan, has the general contract for a 1-sty frame polo stable, 77x76 ft, containing 10 stalls and harness room, at New Canaan, for J. H. Lapham, from plans by W. R. Tubby, 81 Fulton st, Manhattan, architect. Cost, about \$15,000.

JERSEY CITY, N. J.—James Billington & Son, 2614 Boulevard, Jersey City, have the general contract for a 1-sty brick garage, 52x86 ft, at 12 Cook st, for F. C. Kinkead, 565 Pavonia av, owner, from plans by George Flagg, Spingarn Building, Jersey City, architect. Cost, about \$14,000.

STORES, OFFICES AND LOFTS.

BROOKLYN.—Ranald H. McDonald, 29 West 34th st, Manhattan, has the general contract for interior alterations to the 4-sty automobile showroom and office building at the northeast corner of Rockwell pl and Lafayette av, for the Detroit Cadillac Motor Co., 1887 Broadway, Manhattan, owner, from plans by Charles E. Birge, 29 West 34th st, Manhattan, architect. Cost, about \$5,000.

MANHATTAN.—I. Book, 30 East 42d st, has the general contract for alterations to the 4-sty brick and stone store and loft building, 19x82 ft, at 129-131 Maiden lane, for the Dennison Realty Corporation, 92 William st, owner, from plans by John F. Knubel, 305 West 43d st, architect. Cost, \$20,000.

RAHWAY, N. J.—Frederick Kilgus, Inc., 13 South 6th st, Newark, N. J., has the contract for alterations and additions to the 1-sty brick and frame office building, 12x12x32x32 ft, at 30 East Grand st, for the Royal Manufacturing Co., owner, on premises. Plans were prepared by Fred A. Phelps, Union Building, Newark, N. J. Cost, \$8,000.

STANDARDS AND APPEALS. Calendar.

HOURS OF MEETINGS.

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

Board of Appeals, Tuesdays, at 1.30 p. m.
Special meetings as listed in this Calendar.

Call of Calendar, Tuesdays, at 3 p. m.
All hearings are held in Room 919, Municipal Building, Manhattan.

BOARD OF APPEALS.

SPECIAL MEETING.

Tuesday, April 8, 1919, at 10 a. m.

Appeals from Administrative Orders.

- 48-19-A—Pier 106-G, North River, Manhattan.
- 49-19-A—Pier 105-F, North River, Manhattan.
- 50-19-A—Pier 104-E, North River, Manhattan.
- 51-19-A—Pier 103-D, North River, Manhattan.
- 52-19-A—Pier 102-B, North River, Manhattan.
- 53-19-A—Pier 73, North River, Manhattan.
- 54-19-A—Pier 72, North River, Manhattan.
- 55-19-A—Pier 72, North River, Manhattan.
- 56-19-A—Pier 31, North River, Manhattan.
- 57-19-A—Pier 31, North River, Manhattan.
- 58-19-A—Pier 23, North River, Manhattan.
- 59-19-A—Pier 23, North River, Manhattan.
- 60-19-A—Pier 17, North River, Manhattan.
- 61-19-A—Pier 16, North River, Manhattan.
- 62-19-A—Pier 35, East River, Manhattan.
- 63-19-A—Pier 35, East River, Manhattan.
- 64-19-A—Pier 34, East River, Manhattan.
- 65-19-A—Pier 34, East River, Manhattan.
- 66-19-A—Pier 4, East River, Manhattan.
- 67-19-A—Pier 4, East River, Manhattan.

BOARD OF APPEALS.

Tuesday, April 8, 1919, at 1.30 p. m.

Appeals from Administrative Orders.

- 159-19-A—1638 De Kalb av, Brooklyn.
- 160-19-A—122-124 Flushing av, Brooklyn.
- 161-19-A—1813 Stanhope st, Queens.
- 162-19-A—511 Fairview av, Ridgewood, Queens.
- 45-19-A—24 Clarke st, Manhattan.
- 134-19-A—296 Sutter av, Brooklyn.
- 131-19-A—2330 Pitkin av, Brooklyn.
- Under Building Zone Resolution.
- 143-19-BZ—1201-1203 President St, Brooklyn.
- 148-19-BZ—1930 Harman st, Queens.
- 149-19-BZ—East side Forest av, 25 ft. north of Bleeker st, Ridgewood, Queens.
- 152-19-BZ—2133 Daly av, The Bronx.
- 1463-18-BZ—Northwest corner 162d st and Grand av, The Bronx. Reopened March 18, 1919.
- 849-18-BZ—112-116 East 32d st, Manhattan. Reopened March 18, 1919.
- 172-19-BZ—North side 11th st, south side of 12th st, beginning 100 ft. east of First av, Manhattan.
- 173-19-BZ—North side of Echo pl, 121 ft. east of Anthony av, The Bronx.
- 174-19-BZ—North side of Nott av, 90 ft. east of Boulevard, Queens.
- 123-19-BZ—1937 Coney Island av, Brooklyn.

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