B. R. T. Doubles Tax Valuation For Sale Price

Both Appraisals Made on Basis of Reproduction, Commission Brings Out; Don't Explain Difference

Jump of $35,300,000

Women Make Fight for Low Steps on Surface Cars, but Are Told to Wait

Whether a traction company is being sold or whether it is being taxed—that is the first question to be considered from the company's point of view in making up valuation figures of its properties, and relatively speaking the answer makes a big difference in the figures. The fact was developed yesterday at the continuation of the hearings before the Transit Commission on the valuation of the elevated system of the Brooklyn Rapid Transit system.

Clarence J. Shearn, chief counsel to the commission, brought out in the testimony that the B. R. T. elevated system was valued by the company in 1920 at approximately $34,700,000 (for taxable purposes) while the present-day valuation claimed is $70,000,000. Both of these appraisals, Mr. Shearn pointed out, were made on a reproduction basis, while the original cost estimates of the commission experts is only $30,000,000.

At the hearing Thursday Allan L. Snyder, appraisal engineer for the New York Consolidated Company, the rapid transit subsidiary of the B. R. T., fixed $70,809,681 as the valuation of the original property, not counting subways, on the basis of the 1921 reproduction costs. Yesterday John H. Bennington, secretary of the New York Consolidated Company, confirmed reproduction figures submitted to the State Tax Commission in 1920, based upon the costs during the five-year period prior to December 31, 1914, as $34,774,556. After deducting accrued depreciation, the final valuation submitted to the Tax Commission by the company was $28,171,748.

Depreciation Not Reckoned

A. N. Williams, special counsel for the traction company, asked Mr. Bennington if these reports were not made for tax purposes. The witness said they were.

"Do you know of a single instance in the history of railroads in the United States where the owners have sold their railroad properties on the basis of reports to tax authorities for tax purposes?" asked Mr. Williams.

The witness said he had never heard of such an instance.

Mr. Shearn examined Mr. Bennington. He questioned him in detail regarding appraisals on various properties of the company. He referred to the 60 per cent added to assessed value of land and right of way which had made the company's claim for reimbursement on this item, $5,668,160. Mr. Bennington at first insisted that this figure had been practically the same for several years, but later reversed himself by saying there was more or less increase in realty values from year to year.

With Mr. Snyder on the witness stand, Mr. Shearn brought out that he had figured the $70,000,000 valuation upon the basis of "costs to reproduce new," instead of "cost to reproduce new less depreciation as specified by the statutes." Mr. Snyder said he had not reckoned in depreciation because he had not been so requested by the company. Mr. Shearn showed that this total would be correspondingly reduced to about $60,000,000, if the same depreciation were deducted as in the 1921 report to the State Tax Commission, amounting to 15 per cent, of about $10,500,000.

Some Lines Not Crowded

The adjourned hearing relating to service and equipment on the Brooklyn City Railroad Company lines was continued yesterday before Secretary James B. Walker, Michael J. Corcoran, supervisor transit inspector of the Transit Commission, submitted reports as to the crowded conditions of the various lines, including the Bushwick Avenue line, the Court Street line, the Crosstown line and the Flatbush Avenue line. There appeared to be very little overcrowding on any of these lines.

Brooklyn women attended this hearing to complain about the high running boards on the surface cars. Mrs. Margaret McMahon, representing the League of Women Voters in the 21st Assembly District, asked that the car steps on the Flatbush Avenue line be lowered. The present steps she described as "indecent, hazardous and annoying." She was one of a committee that had already submitted a complaint to the commission, she said, and had been told that the finances of the railroad company did not permit action this summer. Inasmuch as Albany, Buffalo, Newark and other cities had lowered the steps, she said, the committee thought New York City could do likewise.

Mrs. Elizabeth Alexander, representing the League of Women Voters in the 4th Assembly District, presented a resolution of protest from the women of that district against the high steps on all open cars of Brooklyn. The resolution expressed the conviction of the women that the "high step is injurious to the life, health and limb of women and children."

Secretary Walker explained that a great many of the companies owned a large number of these high running board cars which are in fairly serviceable condition, and it was not felt that it was just to ask the companies to scrap all the material and buy a lot of new cars. Mr. Walker held out hope, however, that the situation might be remedied when the commission had perfected its unification plan.

Harkness Corrects the Mayor

LeRoy T. Harkness, Transit Commissioner, issued a reply to Mayor Hylan's statement in regard to the defaulting of the Interborough subway contract.

"The Mayor's statement calls for no comment except that certain misstatements of fact in it should be corrected," said Commissioner Harkness. "He makes it appear that the commission had said that the default provisions of the subway contracts were 'senseless.' The commission said nothing of the sort. These provisions are of the utmost value and, of course, would be applied in a proper case. The commission did say it was senseless to attempt to apply those provisions, with the resultant years of litigation, when the Interborough accepted and obeyed the commission's order to provide all the increase of service practicable at this time. In view of these orders of the Transit Commission, and of the Interborough's acceptance of them, it should be clear to any one not blinded by political animus that an attempt to apply the default provisions of Contract No. 3 would be fruitless and senseless.

"In the Mayor's statement it is also said that the commission's disinclination to put the Interborough into the hands of a receiver was dictated by consideration for private as distinguished from public interest. It should be remembered that the Corporation Counsel opposed before the Federal court an application for the appointment of receivers for the Interborough company. The consistent action of the commission in endeavoring to avoid receivership for the Interborough company has been in the public interest. The people in every borough in the city have suffered from impaired service of lines in receiverships. Brooklyn has suffered from this especially, and the people in Queens are now going through a similar experience. It should be obvious that it is not possible to get the service out of a company in the hands of a receiver that it is possible to get out of a solvent company."

War Bride Threatens Suicide When Sentenced as a Thief

Ferne Hollis Vardeman Flourishes Hatpin on Hearing Court Rule Society Station Cannot Save Her; Husband Also Punished for $500,000 Bond Job

Three participants in the robbery of the Chase National Bank of $500,000 in Liberty bonds were sentenced to prison terms yesterday by Justice Martin in the criminal branch of the Supreme Court.

They were John W. Vardeman, a former captain in the 77th Division, bearer of a citation for bravery in action; his wife, whom he first met in France, where she was entertaining the A. E. F. under the stage name of Ferne Hollis, and Arthur F. Chase, an employee of the bank.

Vardeman was sentenced to serve not less than four and not more than eight years in Sing Sing prison. Chase's sentence was the same. Mrs. Vardeman's punishment was more difficult to arrive at. Her attorney asked that sentence be suspended. Justice Martin looked at Assistant District Attorney Olcott and asked whether he would make such a recommendation.

"It is not for me," said Mr. Olcott, "to suggest to the sentencing justice what he should do. It is an unfortunate position to be in."

Then Justice Martin, fingering his pen, said to him:

"Yesterday, your office convicted two Italian women of assault in the second degree before me, and the penalty for that offense is the same as the one to which this woman has pleaded guilty. Can I say to Mrs. Vardeman: 'I shall suspend sentence on you because you are of a higher class of society,' and to these Italian women: 'You must go to jail because you are of a lower class of society.' How can I square this with my own conscience?"

Whereupon he sentenced Mrs. Vardeman to serve not less than one and a half years and not more than three years in Auburn prison.

Mrs. Vardeman swayed as she heard the pronouncement. She drew a hat pin from her straw turban and cried:

"I will never live to begin that sentence."

A court attendant and two matrons seized her and took the pin from her hand.

Of the stolen securities, $440,000 have been recovered by the bank, $30,000 worth are in litigation with a bank in the South and the bank is insured against the loss of the remaining $30,000.

New Consolidated Copper Mines Company Is Formed

The reorganization committee of the Consolidated Copper Mines Company yesterday announced that a new company, with an authorized capital of $8,000,000 divided into 1,600,000 shares with par value of $5 each, will be organized.

The company will issue 740,000 shares of the new stock for face value of bonds and indebtedness totaling approximately $3,700,000 and will offer about 500,000 shares to present stockholders on the basis of two shares and $2.50 cash for each share of stock in the new concern.

The Stage Door

Marjorie Rambeau, in "The Goldfish," will move next Monday evening from Maxine Elliott's Theater to the Astor Theater.

Basil Sidney is to play the title part in "He Who Gets Slapped" at the Garrick when Richard Bennett leaves the East next Saturday. Mr. Bennett is going to Los Angeles to try out Channing Pollock's "The Fool." The Selwyns will present him in the title role next season.

The closings to-night include McIntyre and Heath in "Red Pepper," Mr. and Mrs. Coburn in "Bronx Express," Estelle Winwood in "The Rubicon," "The Charlatan," "Up the Ladder," with Doris Kenyon, O. P. Heggie in "The Truth About Hayde," and Frank Craven in "The First Year." Others may slip out unannounced.

Plans Approved For 2 New High School Houses

Each Will House 3,500 Pupils and Cost $2,500,000; 14 Portable Buildings to Relieve Overcrowding

Hylan Praises Board

Mayor and Hulbert Commend Speeding-Up Program at Estimate Meeting

The Board of Estimate, at its meeting yesterday, was occupied largely with school affairs. The unusual happened when both Mayor Hylan and Murray Hulbert, President of the Board of Aldermen, complimented the Board of Education for "speeding up the school building program." School affairs heretofore have been a sore topic in discussions by the Mayor and other members of the board.

Plans and specifications for fourteen temporary portable school buildings were submitted by the Board of Education and approved. They are to be used in all five boroughs and will greatly relieve the overcrowded conditions in various schools to which the portable buildings will be added. The Board of Education also submitted a plan for the acquisition of fourteen school sites, which was referred to the committee of the whole. Complete plans for the new Julia Richman High School and another at Seventy-ninth Street and Eighteenth Avenue, Brooklyn, were also presented and approved. Each will house 3,500 pupils and cost $2,500,000.

"I want to commend the Board of Education for its plans for two additional high schools, which, with the George Washington High School on Washington Heights, will make three in all," said Aldermanic President Hulbert. "They are also to be commended for providing the fourteen portable buildings and plans for fourteen new school sites."

"I also want to say," added Mayor Hylan, "that the Board of Education has directed Superintendent Ettinger to assign four men to look after fire prevention, and they have been assigned to clean up the fire hazards, so that now there will be plenty of action. The Rockefeller politician, Nudd, during the last campaign had much to say about these alleged fire hazards. When we investigated we found that eighteen out of every twenty cases cited by him were of a so-called housekeeping nature, of a minor charactere and in no sense structural hazards. Nudd will now have to conjure up some other kind of scandal for the fall campaign in order to get some more money out of the people to keep himself busy."

A public hearing continued from last week on the re-zoning of a section of Kings Highway brought out fifty property owners interested in the plan to change it from a business to a residential area. The proponents and those opposed seemed to be divided equally. The board unanimously voted to change from a business to a residential zone.

City Commissioners Indicted

BIRMINGHAM, Ala., June 16.—President D. E. McLendon, of the Birmingham City Commission, and Commissioners W. B. Cloe and W. E. Dickson were indicted by the Jefferson County grand jury to-day on charges of violating the Corrupt Practices act, it being specifically alleged that they made pre-election promises of city jobs in return for promises of support.

Bucket's 10-Story Fall Just Chicago Shampoo

Special Dispatch to The Tribune

CHICAGO, June 16.—The effete East frequently refers to the denizens of Chicago and other parts of the wild West as hard-headed.

W. S. Trescott proved it to-day. A window washer, working ten stories up, dropped a bucket filled with water on Mr. Trescott's head. It bounded off and struck Gabriel Matos on the foot. Matos was taken to a hospital, but Trescott smoothed his rumpled hair and proceeded on his way.

"La Juive" Saved By Brilliant Work Of Nina Koshetz

Guest Artist With Russian Company Makes Up for Shortcomings of Others in Cast of Halevy Opera

Halevy's "La Juive" was sung in Yiddish a year ago at the Lexington Theater. Last night there was a performance of this opera in Russian at the Second Avenue Theater by the Russian Grand Opera Company. This was, however, by no means the first hearing of the work on the East Side, where it has been given within recent years by the Zuro Opera Company. Apart from the beauties of the scene a certain historical interest is now atached to "La Juive" by New York opera goers since it was in the role of Eleazar that Enrico Caruso made his last appearance upon the stage of the Metropolitan Opera House.

With a single exception, little can be said in praise of last night's performance. This exception was the interpretation of the title role by Mme. Nina Koshetz, who again appeared as guest artist with the company. Her Rachel was easily the feature of the evening. The music was well suited to the natural opulence of her voice and she made the most of the dramatic opportunities afforded by the role. In her portrayal of filial devotion, religious zeal and romantic perturbation Mme. Koshetz's artistic capabilities found convincing expression, and the merits of her performance served, in measure, to console the audience for the shortcomings of the other members of the cast. Her superiority was quickly recognized and at the end of her aria in the second act, as throughout the performance, she received well deserved applause.

Mr. Bussanovsky and Mr. Kariak, as Eleazar and the Cardinal, strove mightily with the music and succeeded in imparting a semblance of life to these characters, but, like Miss Koshetz and Mr. Daniloff as the Princess and Leopold, they displayed an absence of ease hitherto unapparent in performances of operas by Russian composers.

Goldman Band Ends Week

Wagner and Tschaikowsky Divide the Program

A program divided between Wagner and Tschaikowsky ended the Goldman Band's first week at its third concert yesterday evening on the Columbia Green — Wagner's "Kaisermarsch," "Tannhauser" overture, "Albumblatt" and a fantasia on "Die Walkure," while the Tschaikowsky numbers were the "Marche Slav," "Song Without Words," the song "None but the Lonely Heart" as a cornet solo by Ernest Williams, with two encores, and the "1812" overture as a rousing conclusion.

The band was again in good form, expressive in the "Albumblatt" and "Song Without Words," while there was life and brilliance in the louder brazen passages abounding in the overtures and marches. Meanwhile the audience was ample and appreciative although the weather caused some nervous moments—rain being the way of outdoor concerts.

DO YOU KNOW

What important and far-reaching consequences may follow the Supreme Court's decision that labor unions can be held liable to pay for strike damages?

What college authorities, religious editors, and high school principals think about the manners and morals of the young folks of to-day?

What regulations are recommended for young folks' parties, dress, dancing, and refreshments?

The moral and political slants on the expenditure of $124,000 by the Pinchot family to nominate Gifford Pinchot for Governor of Pennsylvania?

If our participation in the inquiry into the Turkish atrocities is likely to embroil us in foreign entanglements?

Whether John Barleycorn's resurrection will be the big issue of the political campaign in the fall?

How many millions are taken from the people every year by the bucket-shops?

Which will get here first, prosperity or posterity?

What Babe Ruth's motto is?

If English opinion approves the new British offensive on the Ulster border?

The price of bread, beef, potatoes, coffee, sugar, milk in Germany?

The four main aims of Hungary's foreign policy?

The cryptic remark that Foch made to King George when the King asked about French friendship?

Why Dayton didn't have another big flood this year?

About the new types of tires to relieve jitney rough-riders?

Of the microbe farm in London where they grow and distribute millions of disease-germs?

How to take your radio set on vacation?

The new radio fire regulations?

How to use the body as an aerial?

About the new Lincoln Memorial in Washington?

Why the French are to learn to speak English?

Whether a boy ought to join a college fraternity or not?

The tortures still inflicted on wayward girls in some reformatories?

If the teachings of Christ are followed in the coal business?

Whether the movies are interfering with school work?

What the Red Cross has done in Europe?

How the fight with the Mississippi floods is waged?

That the horseless farmer has arrived?

Why keeping a husband is like a card game?

Literally there are scores of such questions answered in the illustrated news-articles in this week's "DIGEST." "Millions Read It Every Week."

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N. Y. LEADING THEATRES and SUCCESSES

NEW AMSTERDAM THEATRE, W. 42nd ST. POP. PRICE MAT. TO-DAY. ZIEGFELD FOLLIES

HENRY MILLER'S 124 W. 43. Evs. $2.00 Mats. Today & Thurs. ALLAN POLLOCK in "A PINCH HITTER"

EARL CARROLL THEA., 7 Ave. & 50 St. First Matinee To-day. RAYMOND HITCHCOCK'S PIN WHEEL Whirled Round by MICHIO ITOW

GOOD MORNING DEARIE Musical Comedy Sensation at the GLOBE Evgs. 8:25. Mats. To-day & Wed.

BELASCO West 44th St. Evenings, 8:30. Mats. To-day & Thurs., 2:30. "Miss Ulric's performance as Kiki is the most finished piece of acting of the season."—Heywood Broun. DAVID BELASCO Presents LENORE ULRIC AS KIKI

GEO. M. COHAN THEATRE, B'way, 43 Street. Matinee To-day, 50c to $2. EDWYNN "The Perfect Fool"

SAM H. HARRIS PRESENTS HARRIS West 42d St. Evenings at 8:30. Matinees To-day & Wed., 2:30. 43rd Week SIX CYLINDER LOVE With ERNEST TRUEX By Wm. Anthony Maguire.

MUSIC BOX West 45th St. Evgs. 8:15. Mats. To-day & Wed. 2:15. 316TH TIME TO-NIGHT IRVING BERLIN'S MUSIC BOX REVUE. Wm. Collier, Florence Moore, Jos. Santley, Ivy Sawyer, Ethelind Terry, Sally Ward. Staged by Hassard Short

CORT West 48th Street. Evenings 8:30. Mats. To-day & Wed. at 2:30. WALLACE EDDINGER 200th TIME TUES. CAPTAIN APPLEJACK and MARY NASH By Walter Hackett.

HUDSON West 44th St. Evgs. at 8:30. Last Mat. To-day, 2:30. LAST 2 PERFORMANCES ESTELLE WINWOOD in The RUBICON

RIVOLI THOMAS MEIGHAN B'way at 49 St. in GEORGE ADE'S "OUR LEADING CITIZEN" A Paramount Picture. Rivoli Concert Orchestra. BEG. TO-MORROW—MAY McAVOY in "THE TOP OF NEW YORK."

RIALTO Times Square POLA NEGRI in "The DEVIL'S PAWN" A Paramount Picture. Mawson's Antarctic Film. C. Sharpe Minor at the Wurlitzer. Famous Rialto Orchestra. BEG. TO-MORROW—MARY MILES MINTER in "SOUTH OF SUVA."

CRITERION B'way & 44th St. Cont. Noon to 11 P. M. METRO'S SENSATIONAL PRODUCTION THE STROKE of MIDNIGHT Thrilling Drama of a Human Life.

PALISADES AMUSEMENT PARK Geo. W. 130 St. Ferry. 50 New Attractions. Salt Water Surf Bathing Now Open.

America's Foremost Theatres and Hits, Direction of Lee and J. J. Shubert

Winter Garden B'way at 50th. Evs. 8:30. NEXT MAT THURS. EDDIE CANTOR in 'MAKE IT SNAPPY' With NAN HALPERIN

SHUBERT THEA., 44th St., W. of B'way. Last Mat. 2:30. Last night, 8:30. McINTYRE & HEATH in "RED PEPPER"

LAST 2 TIMES BOOTH West 45th St. Evs. 8:30. Last Mat. Today, 2:30. A. A. MILNE'S COMEDY—THE TRUTH ABOUT BLAYDS With O. P. HEGGIE and ALEXANDRA CARLISLE

TIMES SQ. 42 St. West. SEATS NOW. COMING TO B'WAY MONDAY NIGHT 'Strut Miss Lizzie' With CREAMER & LAYTON and Creole Chorus.

TIMES SQ. THEATRE W. 42d. THE CHARLATAN

BELMONT W. 48. Bry. 0048. Evs. 8:30. Mats. Today & Thurs. 2:30. THE BIG HIT! KEMPY With Grant Mitchell and the Nugents.

7TH MONTH—BIJOU 45th, W. of B'way. Mts. Today & Wed. THE DOVER ROAD By A. A. Milne With CHAS. CHERRY. SEASON'S SMARTEST COMEDY

MOROSCO W. 45. Bry. 8100. Evs. 8:30. Mats. Wed. & Sat. 2:30. THE BEST MYSTERY PLAY IN TOWN THE BAT

EUGENE O'NEILL'S "THE HAIRY APE." Plymouth W. 45th St. Evgs. 8:15. Mts. Today & Thurs., 2:15

HE WHO GETS SLAPPED GARRICK 65 W. 35th St. Evgs. 8:30. Mats. Today & Thurs. 2:30.

APOLLO THE, W. 42d. Twice d'ly. 2:30, 8:30. SUNDAY MAT. AT 3. MARY CARR in The William Fox Presentation Silver Wings

MAXINE ELLIOTT'S 39th, nr. B'way. Evs. 8:30. Matinee Today, 2:30. Marjorie RAMBEAU in THE GOLDFISH MOVES TO THE ASTOR THEATRE NEXT MONDAY

H. RAY COMSTOCK & MORRIS GEST Present CHAUVE SOURIS CENTURY ROOF THEA. 62d & CENTRAL PARK WEST. COLumbus 8800. EVS. 8:30. MATS. TUE. & SAT.

Ambassador 49th, nr. B'way. Evs. 8:30. Matinees To-day and Wed. BLOSSOM TIME

ASTOR Thea. 44th St. & B'way. Evs. 8:30. LAST MAT. TO-DAY, 2:30. Last 2 TIMES BRONX EXPRESS

SELWYN THEATRE, W. 42d St. BARNEY BERNARD and ALEXANDER CARR in a new comedy, "PARTNERS AGAIN." By Montague Glass & Jules Eckert Goodman. Evs. $2.50. Mat. To-day, $1. No Night

LITTLE THEA. Evgs. 8:30. The 1st Year LAST 2 TIMES. West 44th St. Last Mat. Today, 2:30.

FULTON 46th St. W. of B'way. MATINEES WED. & SAT. ABIE'S IRISH ROSE ANNA NICHOLS' NEW COMEDY

REPUBLIC THEA., 42d St., W. of B'way. Evs. 8:30. Mats. Wed. & Sat. 2:30. LAWFUL LARCENY

CAT AND THE CANARY NATIONAL 41st St., W. of B'way. Bry. 1564. Evs. 8:30. Mats. To-day & Wed.

PLAYHOUSE W. 48th St. Evs. 8:30. Last Mat. Today, 2:30. "UP THE LADDER" With DORIS KENYON

LYRIC W. 42 St. Twice Daily 2:30, 8:30. ALL SEATS RESERVED. WILLIAM FOX Presents NERO. THE GREATEST SCREEN SPECTACLE OF ALL TIME. STAGED BY J. GORDON EDWARDS. A SUPREME STORY OF LOVE AND SACRIFICE TOLD AMID THE BLEAKEST SPLENDOR OF ANCIENT ROME.

MARK STRAND B'way & 47 St. IRISH WEEK "My Wild Irish Rose" Strand Symphony Orch.

CAPITOL "Nanook of the North" B'way at 51st.—Capitol Grand Orchestra.

—LOEW'S— STATE B'way & 45th St. 11 A. M. to 12 P. M. 'MISSING HUSBANDS' "TROVATO." Clar Crouch & Co., otha. Buster Keaton Comedy.

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