

TELLS PURDY "MIND YOUR OWN BUSINESS" State Tax Commissioner Re- sents Criticism of Methods of His Board.

STATE BOARD'S POWERS J. S. Schwab Says They Would Have Been Enlarged But for the Local Department.

Joseph S. Schwab, one of the Board of State Tax Commissioners, feels that he and his associates have been un- fairly criticised by Lawson Purdy, president of the Department of Taxes and Assessments, in an article printed in The Sun last Sunday. Mr. Purdy intimated in that article that State revenues embraced by New York City could be largely increased if the State Com- missioners would stimulate the ac- tivity of the State assessors. Mr. Schwab comes back with the statement that Mr. Purdy is discouraging all tax- ation other than that of land, and in- dicates that the New York City Tax Department makes one rule for this city and another for the State. This is what Mr. Schwab says:

My attention has been directed to a statement by Lawson Purdy, president of the Department of Taxes and Assess- ments of this city, which appeared in The Sun Sunday last and in which certain statements were made of a nature such as to justify me in making the use of your columns.

The very general expression of hope on his part as to the future may or may not be assuring to the owners of real estate and the rentpayers of the city that things are not what they seem and that the well- defined stamp in real estate values and the lack of confidence on the part of in- vestors in real estate are only passing incidents. We express no opinion at this time on these matters, because they will receive the attention of those more only in touch with local conditions.

We are here more directly concerned with the references in the article to matters of a general and Statewide nature and to the opinions of the State Board of Tax Commissioners in their capacity as assessors. It is our duty to increase values in the city, passes on to devote most of the remainder of his statement to what he terms to be the "general fund," which he says consti- tutes more than one-fifth of the city bud- get.

Tax and rentpayers would probably be more interested in observations by the gentleman on the details of the other high property is collected. While not re- fusing to accord to this gentleman com- plication for efficiency, which he re- fuses to accord to the State Board of Tax Commissioners further on in his state- ment, we cannot, however, but recall that the years under the somewhat con- siderable activity and through the in- strumentality of the New York Tax Reform Association, which should be called the New York Tax Exemption Association, personal property subject to assess- ment by local assessors has gradually been withdrawn from their jurisdiction. This fact perhaps may account for the ex- tremely good showing which he makes.

In this connection, mention might be made of the increase in the assessed value of real estate and personal effects accomplished in 1912 and also the tax- ation of the so-called secured debt tax (exemption) law passed in 1911, and which not only removed from local assessment a very important class of personal property, but at the same time practically allowed further exemption of property not in- cluded in the law but which as an ad- ministrative matter could escape under the conditions of the law. We see, therefore, that a little of the skin which the State Commissioner in administration of the per- sonal property tax is due to changes in the exemptions brought about through the action of the State Board of Tax Commissioners is not a proper subject of criticism, a principal advocated by the fol- lowers of Henry George.

In passing we are wondering as to the reason for the very sudden and strange concern of Mr. Purdy in this matter of the taxation of personal property, and it is right here that our justification for this statement seems to rest, because he takes exception to suggest that the secured debt (exemption) law can be made to produce a much larger revenue than the present law, which he has for years sought to repeal from taxation, if not in the whole State at least in the City of New York.

He has expressed on very many occasions his conception of what he sometimes calls "rotten" tax, the tax which involves, the tax which is intricate, involved and tricky; the tax which no per- son outside of an insane asylum need pay; the tax which he has for years sought to repeal from taxation, if not in the whole State at least in the City of New York.

SIGNS OF PROGRESS IN BIG CITY WORKS Transit, Water, Dock and Ter- minal Improvements Begin- ning to Take Shape.

OFFICE BUILDING READY Great Framework on Which to Build During the Com- ing Century.

New York is rapidly being straight- ened out. During the past twelve months plans have been laid for a great municipal framework which will stand more than half a century of develop- ing before it will need serious mending. When it has been finished New Yorkers may well say that their city is the foremost of the western world. The frame- work that was laid last year means a greater and finer New York. It will in- crease the efficiency of the city as a business town. It will allow for the handling of greater amounts of im- ports and exports so that it may no longer be said that New York is never more than two days from famine. The travelling facilities of the town are to be improved. The health of the millions who have come here to live will be better safeguarded than ever before. It will be a model of rapid transit facili- ties; its water supply will be increased; streets are being improved to facilitate traffic, both pedestrian and vehicle, thereby assuring the life of the many who are compelled to use streets daily.

House of Colonial Design With Modern Touches Built at Kensington, Great Neck, by Raymond S. Clark



Attention in the various reports of the State Board of Tax Commissioners and finally, after many years' delay, the present board caused to be introduced into the Legislature at the last session a bill aimed to remedy this very defect. It was in- troduced in perfect good faith in a desire to bring about a reform, which the President has constantly suggested to be necessary. Imagine therefore our utter surprise when we were met not by argument directed to- ward the amendment of the bill suggested, either to us or to the committee on tax- ation, so much as by appeal through the newspapers to the prejudices of the people of the city to New York and to up- state residents as well, with the very thin- ly veiled suggestion of general in- competence on the part of the present State Board of Tax Commissioners and of the inadvisability of conferring upon any greater powers. The fact that this indirect attack and criticism were carried on through the auspices of the aforementioned New York Tax Exemption Society, certainly is a considerable force, for it is a question well known to those who have had occasion to appear at legislative hearings on tax matters that the secre- tary of this society is our Mr. Purdy's assistant, and that the latter has been in constant attendance at such hearings and has, as it were, exercised a sort of super- visory power over all tax legislation, not only that affecting the city of New York, but that affecting country districts as well. This same supervisory power was illustrated by the unfair method em- ployed in connection with the defeat of the above mentioned and which would have done much to correct the very evils of which Mr. Purdy has so often complained.

TRANSIT, WATER, DOCK AND TERMINAL IMPROVEMENTS BEGINNING TO TAKE SHAPE.

OFFICE BUILDING READY GREAT FRAMEWORK ON WHICH TO BUILD DURING THE COMING CENTURY.

Next to letting of subway contracts the waterfront development project was the most important of the year. New York's waterfront development is far from what is expected of a great city. New York owns three-quarters of its water edge, but only a comparatively small section has been developed along modern lines. The waterfront is lined with many old piers. Not a 1,000-foot landing will be found on Manhattan to which the big liners now being finished may tie up. There is but one in the entire city, and that is down on the South Brooklyn waterfront in a pri- vately owned mercantile colony. The steamship interests set up a hue and cry last summer that did much to arouse the city fathers to the necessity of speedy action if it wished to retain the steamship trade. The steamship companies complained that their ships would be in danger if not properly berthed and unless the city would build 1,000 foot piers they would be compelled to find landing places in other cities. Boston was the city the steamship people meant, for the Hub has been doing everything possible to entice the big ships to leave New York.

HOUSE OF COLONIAL DESIGN WITH MODERN TOUCHES BUILT AT KENSINGTON, GREAT NECK, BY RAYMOND S. CLARK



So that part of Manhattan Island at the foot of Forty-fourth, Forty-fifth and Forty-sixth streets is now being shovelled away in order to give the latest in maritime development a chance to live up to New York without having 100 feet or more of their sterns stuck out beyond the dock. The building of these docks began November 6, when Mayor Kline started the lever that set the first dredge to work at the foot of Forty-sixth street. They will be 1,000 feet in length and will cost \$2,000,000 each. They are the beginning of the rebuilding of the western water- front of the city. This is made possible through the cooperation of the War Department and the decision of the courts exempting from the city's debt limit nearly \$70,000,000 in dock bonds which may be turned to waterfront im- provement.

SIGNS OF PROGRESS IN BIG CITY WORKS

TRANSIT, WATER, DOCK AND TERMINAL IMPROVEMENTS BEGINNING TO TAKE SHAPE.

chored in Manhattan. While the central borough was just a honeycomb of tenements jammed with humanity the other boroughs were only lightly populated. This was all the result of poor transit in the other boroughs. Had there been better travelling facilities in Brooklyn, Queens and Richmond a dozen years ago there would not have been need for a congestion commission to devise means for improving the terrible condition that exists in certain parts of the city. But the problem is no longer the complex one that it was for people already leaving Manhattan and moving out along new transit lines.

HOUSE OF COLONIAL DESIGN WITH MODERN TOUCHES BUILT AT KENSINGTON, GREAT NECK, BY RAYMOND S. CLARK



Had it not been for the antiquated conditions of transit \$362,000,000 would not have been appropriated for subway and elevated lines of travel. Had not the betterment of rapid transit been the greatest improvement of years. Contracts were let for the building of the great dual system which will give New Yorkers the best system in the world. It will cost \$362,000,000. It is not planned with an eye for to-day, but with an eye to the future. Experts claim that the dual system and the elevated lines provided in the pro- gramme will accommodate the growth of the travelling public of New York for many years to come. A study of the transit map will show routes radiating from trunk lines like the fingers on one's hand. This is to distribute the population and is expected will solve congestion, a problem which has an- noyed the authorities for many years. For years new arrivals to the city an-

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passing through it. According to those who have sound producers and manu- facturers in the interior not only of New York State but other States these terminals will be made the market for the great area that the canal and its tributaries tap. This means that the central West will send its products and its manufactures over the new water route to New York. It is cheaper than rail, which is the chief means these areas have for getting into the New York markets or to the seaboard for shipping abroad manu- factured wares. Running along the Brooklyn water- front from the Brooklyn Bridge south to Bay Ridge is to be a municipal owned railroad. It is to be a \$12,000,000 project. From the trunk line spurs will connect with every pier along the lower Brooklyn waterfront. The freight will be brought to a distributing yard of twenty blocks between West Ninth and Hallock streets, Oswego and Court streets, which the city took title to in November at a cost of nearly \$2,500,000. The freight picked up from the piers will be assorted there and then sent on to its destination, which may or may not be the various steamship lines along the waterfront. At Sixty-fifth street the road will meet the New York Connect- ing Railroad, owned by the Pennsylv-

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