EXPERT OPPOSES ANY HIGHER TAX ON BANK STOCK

Statistician McIntyre Advises Comptroller to Leave "Well Enough Alone."

THINKS THAT BURDEN IS HEAVY ENOUGH NOW

R. B. McIntyre, supervising statistician and examiner, has prepared memoranda for Comptroller William A. Prendergast relative to proposed higher rates of taxation for bank shares, in which he advises "letting well enough alone." He says:

"The suggestion has come to me that inasmuch as the city tax rate on real and personal property has steadily increased since 1900, when the law providing for a 1 per cent. tax on bank shares was enacted, and as furthermore the State now levies the direct State tax upon the value of bank shares in addition to that on real and personal property, consideration should be given to the advisability of amending section 24 of the tax law so as to increase the present rate of taxation on shares in national and State banks, which is 1 per cent. of the aggregate of capital, surplus and undivided profits.

Increase to $3,603,763.92.

"The proceeds of the tax in this city have increased by fairly regular increments from $1,879,247.86 in 1899 to $3,603,763.92 in 1913, so that a change of rate to 1½ per cent. would add about $2,000,000 of revenue. Any change affecting the taxation of such shares would naturally be accompanied by the same modification as to shares of trust companies, on which a like tax is payable to the State."

Mr. McIntyre points out that the constitutionality of any increases of rate would be tested by its conformity with section 5219 of the United States Revised Statutes. He cites the suits of the Bridgeport Savings Bank and the Amoskeag Bank involving section 24, both of which were decided by the New York Court of Appeals and the United States Supreme Court in favor of New York city, and adds: "Whether the decision would be the same with regard to a tax of 1½ per cent., especially in view of other conditions affecting shares in banks and trust companies exclusively, is open to doubt.

Several Peculiar Features.

"The New York law," he continues, "has in fact several peculiar features that go far to nullify the advantages of the low rate and seem not to be found in any other State (so far as the examination has progressed) unless applicable to all forms of personal property. Debts of stockholders are not deductible, though with other kinds of personal property they are, and real estate owned by the bank and separately taxed is also included in the valuation of shares."

Concluding, he says: "In general, bank shares seem to be rather heavily taxed, for not only is the same rate applied as to other property, but they doubtless approach full value assessment more nearly than most other property, besides being difficult or impossible to conceal. I should say there is no ground for maintaining that these shares enjoy any special immunity in this State and that there is considerable reason to doubt whether the constitutionality of a rate of 1½ per cent. could be successfully maintained in a full discussion of the implications of the denial of all deductions. On the other hand, the tax is easily assessed, inexpensively and infallibly collected, and tends to promote harmony by its apparent leniency. I should call it a case for letting well enough alone."

BURTON ACTS AS WILLIS QUITS.

Ex-Senator Opens Active Campaign for G. O. P. Nomination.

COLUMBUS, Ohio, Nov. 8.—Theodore E. Burton, ex-United States Senator, opened his campaign to-day for the Republican nomination for President, following the withdrawal last night of Gov. Willis from the field. Mr. Burton spent most of the day here conferring with public officials and party leaders from all sections of the State. After a talk with Gov. Willis, the former Senator held a lengthy conference with the two Republican State chairman, W. L. Parmenter and Edwin Jones.

Burton backers were busy meantime trying to line up Burton pledged delegates to the Republican national convention. Conferences were held with Republican Representatives and attempts were made to get the names of two Burton men in each district to run for delegates at the Presidential preference primaries in April.

SUNDAY WAR WORK OPPOSED.

Lord's Day Alliance Praises Closing of Chicago Saloons.

Members of the Lord's Day Alliance of the United States passed a resolution yesterday protesting against Sunday labor in mills and factories engaged in making war munitions. The alliance, holding its twenty-seventh annual meeting in the Board of Trade assembly rooms, 203 Broadway, also went on record in favor of Mayor Thompson of Chicago and his closing the saloons of that city on Sunday, and urged Mayor Mitchel to do the same in Greater New York.

The Rev. H. L. Bowlby reported as general secretary on the alliance's achievements for the year, among which was numbered the great change wrought by giving Sundays off to many Custom House employees, resulting in a falling off in sickness from 10 per cent. to 2 per cent.

$30,000 BAIL FOR CLEARY.

Prosecution Will Insist Upon This as the Minimum.

NEW CITY, Nov. 8.—Supreme Court Justice A. S. Tompkins, before whom Bill Cleary, one time boss and Town Clerk of Haverstraw, was indicted for alleged theft of town funds after being acquitted of killing Gene Newman, his son-in-law, will be asked to hold the prisoner in $30,000 bail.

Word reached Sheriff Lawrence Serven's office to-day that the prosecution, which is in the hands of Deputy Attorney-General Wilber Chambers, will insist that bail be fixed at not lower than this figure. Up until this evening the ex-boss was still in jail.

Nobody had come forward to offer to go on his bond nor had he made any effort to have the amount of bail fixed. Since his trial will take place within five weeks, his friends say that Cleary is unconcerned whether he spends the interim in or out of jail.

$100,000 Home for Jewish Girls.

A movement is under way in Brooklyn among the Jewish societies to raise $100,000 for the establishment of a Home for Jewish Working Girls to be located in the downtown section and similar to that of the Y. W. C. A. in Schermerhorn street. The plans will be outlined at a meeting soon to be held by the Council of Jewish Women, Brooklyn section.

CITY FOR FIRST TIME STUDIES SINGLE TAX

Surprise When Wealthy Men Favor Idea Before Mayor's Committee—Untaxing of Buildings Proposed—Plan Has Strong Opposition.

New York city for the first time in its history took official cognizance yesterday of the single tax theories. The occasion was a hearing in the Board of Estimate chamber before a special committee appointed by the Mayor to study the entire problem of taxation as it applies to the city. Yesterday afternoon was devoted to the examination of various authorities on the proposition of reducing the tax rate on buildings. If the committee reports to the Mayor that in its judgment it would be wise to take the tax from buildings a bill giving such power to the city will be presented to the Legislature.

It was expected that virtually all real estate and mortgage interests would appear in opposition to the proposal, which, as advanced now, provides for the reduction of the tax rate on buildings by 10 per cent. a year. Such opposition was displayed last year when a similar proposal was before the Legislature that the measure was overwhelmed. Many persons at the hearing yesterday were more than surprised therefore when several men prominent in the business and financial affairs of the city appeared as advocates of the measure. Benjamin C. Marsh, head of the Society to Lower Rents and Reduce Taxes on Homes, was the principal advocate of the change. He was followed by Richard M. Hurd, president of the Lawyers Mortgage Company, who said that he favored the plan if accompanied with zoning measures and measures to limit the height of buildings.

Realty Man Opposes Plan.

Stewart Browne, president of the United Real Estate Owners Association, took a stand in absolute opposition to the proposed system. Herbert E. Jackson, vice-president of the Lawyers Title Insurance and Trust Company, was another opponent of the measure, while Alfred Bishop Mason called for not only a reduction of the tax on buildings, but an increment tax as well.

William J. Schieffelin, president of the Citizens Union, told the committee that Mayor Gaynor's committee to find special sources of revenue had been of unanimous opinion against the untaxing of buildings after having investigated the matter thoroughly. This informal inquiry, however, did not take the official turn of yesterday's proceedings.

Prof. E. R. A. Seligman, as chairman of a special committee having in charge the matter of the proposal to untax buildings, presided at yesterday's meeting. Walter Lindner and Delos Wilcox are other members of the committee. A dozen or more of the twenty-five members of the Mayor's committee were present throughout the hearing.

Mr. Marsh, while giving his testimony, was severely called to account by Cyrus C. Miller, one of the members of the committee, for his remarks concerning the Mayor and the Legislature. Marsh had referred frequently to what he called Mayor Mitchel's broken ante-election pledge to support a referendum on the question before the committee. At one point he said: "The land speculators own the Legislature as well as the Board of Estimate."

Mr. Miller protested that the dignity of the city was being assailed and that he would not listen to it. Prof. Seligman had asked Marsh to temper the ardor of his remarks when Tax Commissioner Mullan, a member of the committee, asked that Marsh be permitted to go on as he pleased. Marsh continued as before, but apologized every time he referred in unbecoming terms to the administration.

Thinks Poor Will Be Gainers.

Marsh's support of the proposed change was based on the theory that a reduction of taxes on buildings would compel land owners to improve their vacant holdings and that such competition would result that the poor could get better housing than at present for less rent. He said also that where buildings are worth more than the land they stand on, as is the case in the smaller individual homes, a change to the proposed system would largely decrease the tax the owner would have to pay. Asserting that 3,000,000 persons live in tenements almost unfit for human habitation, and that the result is 28,000 new cases of tuberculosis every year, Mr. Marsh told the committee that he wished the members might live in tenements just long enough to get a touch of the disease, so that they might see his point more clearly.

He said that the toilers of the city would gain by the change, and that those most able to bear the burdens of taxation would be compelled to bear them. Statistics show, he said, that the poor are the heaviest taxpayers, paying from 12 to 18 per cent. of their incomes. Mr. Marsh said that the best proof that the plan to untax buildings is a good thing is the opposition of the land speculators, whom he called thieves and robbers. Such men, he said, would be prevented from placing big sums of money in speculative land ventures, which would release great sums for productive enterprises.

Stewart Browne predicted all sorts of terrible things for the city if the plan were adopted. His chief objection was that the measure would promote the intensive improvement of the land to the detriment of life and property. The law, he said, would place a premium on land which held buildings of much greater value than the land and would penalize those worth less than the land they occupy.

Concerning the effect of the proposed law on vacant land, Mr. Browne said:

"These are principally in the outlying sections; 90 per cent. of them are held for future increase in value; the owners are willing to sustain present losses for future profits in the hope that the latter will largely exceed the former. Just as soon as owners believe that the future gains will be less than present losses they'll sell; double their taxes and they would try sell, but the buyers would be few and far between, as the future possibilities would be too uncertain; where sold, prices would be from 25 per cent. to 50 per cent. of existing values, and if not sold the city would 'hold the bag.' In this connection it must be remembered that vacant lots are at present assessed at future potential values, which possibly may be reached in between five and ten years from now.

Fears Lenders Will Refuse Risk.

"It is extremely difficult to get new mortgages to-day and when obtained they are not for over 60 per cent. of what would have been obtainable five years ago; with 'building tax exempt' in force the conditions would be far worse; how much no one could even guess at. If lenders actually believed that such would become law I don't believe they would lend at all and those who are now lending are generally buying guaranteed mortgages so as to have 'a buffer' between them and harm."

Mr. Browne defended the land speculator. He said that more money was lost than made in real estate speculation.

That the city's finances would be badly disorganized was the opinion of Herbert E. Jackson. He said that the attempt by artificial means to stimulate the natural development of New York would surely end in disaster. Taxation is not, he said, the basis on which to solve the problems of the poor in this city.

Radical changes were suggested by Richard M. Hurd. He said that he favored the untaxing of buildings if accompanied by a height limiting ordinance and by a comprehensive zoning plan. Speaking as a citizen, he said, he thought the reducing of taxes on buildings would have a decided social advantage. As a lender he thought that anything done to adversely affect land values at this time would be unfortunate.

"I lean," he said, "toward the movement to lighten the load on buildings and charge it to land, but I would not do it now. We are nearly at the end of the period of adjustment in the realty world, and I think the outside causes which have brought it about will soon be over. Then, when land is going up in value, I think would be a better time to try it than now."

Alfred Bishop Mason suggested that every land owner be permitted to fix the assessed value of his property and on that value pay the present tax. Beyond that value the city, he suggested, claim each year 5 per cent. of any increase above the owner's estimate of value.

Dr. Schieffelin said that the untaxing of buildings would cause a panic in the mortgage market. He said that it would be a most dangerous experiment.

The hearing will be continued next Monday.

$447,450 More on Personal Tax List.

The Board of Tax Commissioners in Manhattan made 407 examinations yesterday on a tentative personal tax assessment of $45,584,100. Twenty-six persons were found to be non-residents and two were reported dead. Ninety were held on a final assessment of $447,450.

Hearing on Exemptions Nov. 11.

Mayor Mitchel has fixed Thursday, November 11 as the date for a public hearing upon the resolution of the Municipal Civil Service Commission proposing to strike from the exempt class twenty-four clerks, twenty-four deputy clerks and forty-four assistant clerks employed in the Municipal District Courts. The hearing will be held in City Hall at 10:30 A. M.

LABOR FIGHT AGAINST BYRNE.

Attempt to Have Jersey City Street Commissioner Recalled.

A movement to recall Commissioner of Streets and Public Improvements Henry Byrne of Jersey City, if possible, will be started at a meeting of the Central Labor Union of Hudson county on Thursday night, according to an announcement made last night. The reason is said to be because of the alleged treatment accorded by Commissioner Byrne and his immediate subordinates toward men in the department.

It is charged that Byrne and his street superintendent, Patrick R. McGrath, have arbitrarily laid off men contrary to union standards and otherwise treated them unfairly. There has been an attempt made to unionize the employees of the street department. The organizers have not been given much encouragement, however. They blame Byrne for this.

Petitions which, it is said, are to be circulated immediately after Thursday night's meeting, may result in a special election being called.

The Famous Burton Water

In England, at Burton-on-Trent, is found the wonderful "Burton water," unequalled on earth for the brewing of delicious ale. The Burton water, the finest malt, the choicest hops and many decades of experience have all combined to produce the world's standard beverage—

Bass Ale

On Draught and In Bottle Everywhere

Special Pin-Casks (5 gallons), for family use on draught at home, from any department store, dealer or jobber.

Bass & Co., Importers, 90 Warren St., N.Y.

NEW TAX DECISION HITS CORPORATIONS

U. S. Supreme Court Says Interest on Debt Up to Capital Only May Be Deducted.

BROADWAY CO. IS LOSER

WASHINGTON, Nov. 8.—A decision handed down by the Supreme Court to-day affects many corporations which pay taxes under the income tax law. The Forty-two Broadway Corporation of New York city lost its action to recover taxes paid for 1909 under the corporation tax feature in the Payne-Aldrich law, which was reenacted in the present tariff law.

The action was brought against Charles W. Anderson, ex-collector of internal revenue. The corporation had won in the Federal District Court for the Southern District of New York, and on appeal the Circuit Court of Appeals affirmed the judgment. The Government carried the case up, and the Supreme Court in an opinion to-day by Justice Pitney held that the Government had a right to retain the taxes.

The issue turned on the construction of the language in the first clause of paragraph 2 of the thirty-eighth section of the corporation tax act. The company, which is known as "a realty corporation," was organized to construct a building and collect and pay over rentals. It had a nominal capitalization of only $600 paid up, but had a bonded debt (on which it paid interest) amounting to $4,750,000. The corporation claimed the right to deduct from the gross income, for purposes of estimating the net income for taxation, the interest paid on this bonded debt.

It was contended by the Government that under the wording of the act the company could deduct interest only on the debt up to an amount equal to the capital stock. Under the contention of the corporation the company would not have been liable to any taxes. The amount involved for the year 1909 was 1 per cent. upon a net income of $178,136.

The Government cited the second paragraph of the proviso to section 38, which follows:

"Such net income shall be ascertained by deducting from the gross amount of the income of such corporation, joint stock company or association or insurance company received within the year from all sources; first, all the ordinary and necessary expenses actually paid within the year out of income in the maintenance and operation of its business and properties, including all charges, such as rentals or franchise payments, required to be made as a condition to the continued use or possession of property; third, interest actually paid within the year on its bonded or other indebtedness to an amount of such bonded and other indebtedness not exceeding the paid up capital stock of such corporation, joint stock company," &c.

Justice Pitney said: "There was error, it seems to us, in seeking a theoretically accurate definition of the 'net income' instead of adopting the meaning which is so clearly defined in the act itself."

After pointing out that the corporation tax feature of the Payne-Aldrich act was not intended to be a tax on incomes, but "an excise upon conduct of business," Justice Pitney said:

"Congress evidently had in view the fact that some corporations (other than banks and like institutions which for obvious reasons are separately considered) carry a current indebtedness exceeding the amount of the paid up capital stock, and with respect to such corporations intended to limit the interest deductions to so much of the indebtedness as did not exceed the capital."

The court declared that this was not an ordinary classification, saying:

"It is not necessary to attribute to Congress a purpose to discourage or impose an extra burden upon corporations carrying on their operations with a nominal capital stock or with an indebtedness largely exceeding the amount of the capital stock. It is more reasonable to say that Congress deemed that where the indebtedness does not exceed the capital it should no longer be treated as an incident, but that the carrying of the indebtedness should be considered as a principal object of the corporative activities, and the operations of such a corporation are conducted more for the benefit of the creditors than of the stockholders, and that the contribution of the corporation to the expenses of the Government should be administered with this fact in view.

"There is no question of the power of Congress to adopt such a basis of distinction, and since the line must be drawn somewhere it was certainly not arbitrary to draw it at the precise point where the pecuniary interest of the creditors overbalanced that of the stockholders."

CITY BUREAU URGES STATE INCOME TAX

Prendergast Gets a Report Favoring Wisconsin Law of 1911.

IS "ECONOMIC SUCCESS"

Comptroller Prendergast has received from the Bureau of Municipal Investigation and Statistics of the Department of Finance an outline report on the income tax systems of the leading countries of the world in which the 1911 income tax law of Wisconsin is cited as "convincing and practical demonstration that such a tax may be not only a reality but an economic success," in opposition to the judgment of the special tax commission of New York State, which reported in 1907 that as a State tax it was "for the present an iridescent dream."

The report is submitted by Robert McIntyre, supervising statistician and examiner of the bureau, with the suggestion that it may prove of value to the commission now considering the subject of taxation in New York State. It takes England as a type example, runs through the various countries of Europe and British colonies, and considers the attempts of commonwealths of the United States. It does not touch on the Federal income tax now in force.

Of the Wisconsin tax which approximates one-tenth of the total direct tax of the State, being a replacement of certain features of the personal and general property taxes rather than an additional burden, the report shows that in 1914 65.6 per cent. was assessed against corporations at an average rate of 5.21 and the balance against individuals at an average of 1.90. In that year one-twentieth of the taxpayers, or one-fifteenth of the total population, paid forty per cent. of the tax.

Methods Used in Wisconsin.

Only 10 per cent. of the revenue from the tax, from which the cost of collection has to be deducted, goes to the State. Seventy per cent. is used by the locality and 20 per cent. by the county. It is to this carefully prescribed distribution of revenue that the report lays in large measure the satisfactory operation of the law, but it is pointed out that the tax is not productive in rural districts, being peculiarly adapted to urban conditions. To meet its shortcomings in country localities an amendment is now under consideration authorizing local authorities to designate what classes of property shall be taxed for revenue for local purposes.

The per capita tax in 1914 ranged from $14.33 for bankers and capitalists to $2.91 for laborers. Only one-half per cent. of the total laboring population was subject to the tax, 5 per cent. of the farmers and 6 per cent. of the bookkeepers, stenographers and clerks.

As a State measure, the report explains, the graduated income tax goes back to the faculty taxes of the colonies, a trace of which still exists in certain Massachusetts localities. It has been tried in a number of States since 1900, notably in the South, but nowhere with any significant measure of success. Oklahoma, which has a law at present in operation, is an example. Exemption is made of all incomes under $3,500, and the result is that the revenue is hardly worth consideration.

Systems Used Abroad.

In taking up the income tax of foreign countries, the report shows the English system before the war, as the latest development in over a century's application of the principle, yielding a fifth of the public revenue and over a quarter of the total tax receipts, approximately $225,000,000. The English plan, besides progressive rates, provided for a supertax on all income above $25,000, which alone in 1913-1914 brought in over $16,000,000. There was also a distinction between earned and unearned incomes.

In England the rental of a house occupied by the owner counts as income, which is the reverse of the case under the Federal income tax here. The great success of the English system had been ascribed largely to collection at the source, an expedient very little employed in Wisconsin.

British Columbia, Alberta, New Zealand, Queensland, South Australia and Victoria are mentioned as the British colonies with variations of the same system. Nearly all carry the distinction between earned and unearned income. Victoria charging twice as much on income from property as from personal service. A rough average of rates in all these countries quoted shows them as follows on the varying incomes: Five hundred dollars, 1½ per cent.; $1,000, 1.94 per cent.; $2,000, 2.37 per cent.; $5,000, 2.92 per cent.; $10,000, 3.40 per cent.; $25,000, 3.66 per cent.; $50,000, 3.85 per cent., and $100,000, 3.89 per cent.

Germany, the report further explains, has had an income tax in its greater component parts for many years. The imperial tax provided for in 1913 varied from 1 per cent. for income of $250 to 8 per cent. on those over $125,000. In Prussia, which is representative of the other larger States, itself there is a tax of from 2-3 to 4 per cent. paid by approximately one-sixth of the population and yielding $4.7 per cent. of the total direct tax revenue. All foreign discussion is applied to countries before the war.

France, operating under the plan of Caillaux, taxes incomes from real estate and invested capital 4 per cent.; business 3½ per cent., and wages, salaries and professions 3 per cent.

Austria, Switzerland, Holland, Italy and the Scandinavian countries all are indicated as receiving a percentage of their income from similar systems.

COXEY ASPIRES TO THE TOGA.

"General" to Run in Ohio as Independent, He Announces.

"General" Jacob S. Coxey sent out word from the Waldorf yesterday that he would be an independent candidate for the United States Senate in Ohio next year. He said he had left the Socialist party because its methods were too visionary and would run as an independent.

He discerned a great popular uprising in the defeat of five constitutional amendments by the Ohio voters last week, and as it is now possible to get on the ballot by petition he felt confident of his election to the Senate.

A demand that Congress permit the issue of legal tender money to buy railroads, pipe lines, telegraphs and telephones at their physical values, to be operated by the Government at cost, will be part of the Coxey programme—so the "General" said.

AMUSEMENTS.

WOLFSOHN BUREAU Announces Carnegie Hall, Tues. Aft., Nov. 16, at 3. Only Piano Recital This Season. FANNIE BLOOMFIELD ZEISLER. STEINWAY PIANO USED.

Aeolian Hall, Fri. Eve., Nov. 12, at 8:15. Piano Recital. WILLIAM ENDERLIN.

Aeolian Hall, Sat. Eve., Nov. 13, at 8:15. PIANO RECITAL. HUNTER WELSH.

Aeolian Hall, Sun. Aft., Nov. 14, at 3. ONLY SONG RECITAL THIS SEASON. EVAN WILLIAMS.

METROPOLITAN OPERA HOUSE. Opening Night, Mon., Nov. 15, at 8. Samson et Dalila. Matzenauer, Caruso, Amato, Rothier, Cond. Polacco. Wed. at 8. Boris Godunow. Chor. Delaunois, Didur, Althouse, Rothier, Segurola, Cond. Polacco. Thur. at 7:45. Goetterdaemmerung. Kurt, Matzenauer, Heinrich (debut), Urlus, Braun, Weil, Cond. Bodanzky (debut). Fri. at 8:15. Boheme. Alda, Gigli (debut), Caruso, Scotti, Cond. Bavagnoli (debut). Sat. Mat. at 2. Rosenkavalier. Ober, Hempel, Mason (debut), Goritz, Well, Althouse, Reiss, Cond. Bodanzky. Sat. at 8:15 (to $3). Aida. Rappold, Matzenauer, Martinelli, Amato, Scott, Cond. Bavagnoli. Thanksgiving Day, Nov. 25, 2:30 Mat. at 1. PARSIFAL. SEAT SALE BEGINS THURS., NOV. 11, AT 9 O'CLOCK AT BOX OFFICE. HARDMAN PIANO USED.

PHILHARMONIC SOCIETY OF NEW YORK. JOSEF STRANSKY, CONDUCTOR. Next Thurs. Eve. at 8:15. Next Fri. Aft. at 2:30. MOZART, HAYDN, BEETHOVEN. PABLO CASALS, 'Cellist. CARNEGIE HALL. Tickets at Box Office.

GODOWSKY. CARNEGIE HALL, Sat. Aft., Nov. 13, at 3. ALL CHOPIN PROGRAM. Popular Prices, 50 cts. to $1.50, at Box Office. Mgt. R. E. Johnston. Knabe Piano.

Aeolian Hall, Fri. Nov. 12, at 3 P. M. SPALDING. 2d Violin Recital. Tickets, 50c to $2.

AEOLIAN HALL. 1st Concert To-night at 8:15. KNEISEL QUARTET. Assisting Artist, Carl Friedberg. Seats $2 and $1.50. Helen Love, 1 W. 34th St.

Carnegie Hall, This Afternoon at 3. SONG RECITAL. MME. FRANCES ALDA. Frank La Forge at the Piano. Baldwin Piano. Seats 75c to $2. Boxes $15 & $18. At Box Office.

Aeolian Hall, To-morrow (Wed.) at 3 P. M. SONG RECITAL. POVLA FRISCH. Seats Box Office. Dir. Musicians Concert Mgt.

CARNEGIE HALL, Sun. Aft., Nov. 21, at 3. SECOND CONCERT. JOHN McCORMACK. His last concert in New York this year. TICKETS NOW AT BOX OFFICE.

VESCEI. HUNGARIAN PIANIST. AEOLIAN HALL. THIS AFTERNOON (TUES.) at 3 P. M. PRICES: 50c. TO $2.

HIPPODROME. Mgt. Charles Dillingham. Mat. To-day 2:30. 75c. $1.00. Eve. 8:15. 50c. $1.00. $1.50. Greatest Success Ever Known. HIP HIP HOORAY. 10 Musical Comedies in One. 1,000 People. SOUSA and HIS BAND. Sensational ICE BALLET and 100 NOVELTIES. Staged by R. H. Burnside.

HELP STOP THE SPECULATORS SUNDAYS—SOUSA & "HIP" Star Features. We urge patrons to cooperate in our effort to stop speculators. Buy direct and in advance. Seats now up to Dec. 1. Four box offices open.

DR. SCOTT NEARING. Will Give 5 Lectures Entitled "THE HUMAN ELEMENT IN ECONOMICS." WEDNESDAY EVES. 8:15 P.M. Beginning To-morrow. WASHINGTON IRVING HIGH SCHOOL. Irving Place and 17th Street. Admittance by Membership Card. For information apply to the RAND SCHOOL, 140 E. 19th St. Phone 1022 Gramercy.

B. F. KEITH'S PALACE. B'WAY AT 47 ST. LILLIAN RUSSELL, Sam Culp & Mary Marble, Whiting & Burt, Raymond & Cavert, Daily Mt. 25 to $1. Watson Sisters, others. Handsome Lillian Russell Souvenirs presented to every lady Wednesday Matinee.

COLONIAL. Frank McIntyre, Bernard Granville. Mats. Daily 25c. Lillian Kingsbury & others.

CENTURY. 62d, nr. B'way. Eves. 8:15. Mats. Tues., Thur. & Sat. 2:15. THIRD MONTH. MOST FUN IN N. Y. NED WAYBURN'S TOWN TOPICS. PROFESSIONAL MAT. TO-DAY 25c. to $1.

VITAGRAPH. B'way & 44 St. TWICE TO-DAY, at 2:30 & 8:30. Evs. & Sat. Mat. 25-50c. $1. $2. other Mats. 25, 50c. $1. School Childr. Mat. Sat. 11 AM. 25-50c. THE BATTLE CRY OF PEACE.

GARDEN THEATRE, 27th St. & Madison Avenue. Phone 900 Gramercy. Beg. Tues., Nov. 16—Emanuel Reicher in "When the Young Vine Blooms." Box Office Now Open. $3. $2. $1.50. $1. 75-50c.

AMUSEMENTS.

"BIG DAZZLING OUTSHINES THEM ALL" CHARLES DARNTON, EVE. WORLD. THE GIRL IN THE WINTER GARDEN A WORLD OF PLEASURE. B'way & 50th. Phone 2330 Circle. Evs. 8, 50c. $1. 1.50. $2. $2.50. Mats. Tues., Thurs. & Sat. 50c. to $1.50. STAGED BY J. C. HUFFMAN.

ALL ROADS LEAD TO THE WINTER GARDEN. MATINEE TO-DAY, 50c TO $1.50

PLAYHOUSE 48th East of B'way. Evgs. 8:15. Matinees To-m'w & Sat. 2:15. Beginning TO-NIGHT. GRACE GEORGE & THE LIARS. Alternating Next Week with "The New York Idea."

48th ST. Theatre, East of B'way. Evgs. 8:20. Matinees Thurs. & Sat. 2:20. "EVERY MINISTER IN NEW YORK OUGHT TO SEE THIS PLAY" Miss Florence Guernsey, president New York Federation of Women's Clubs. "THE ETERNAL MAGDALENE" With JULIA ARTHUR.

44th, W. of B'way. SHUBERT. Phone 8459 Bryant. Evgs. 8:15. Prices 50c. 75c. $1. $1.50. $2.00. Mat. Wed. & Sat. 2:15. Prices Mat. Best Seats $1.50. Greatest Operatic Hit of Century! ALONE AT LAST. Better than "The Merry Widow," and by the same author. FRANZ LEHAR. First time in history of grand opera.

MAXINE ELLIOTT'S Thea., 30th, nr. B'way. Evgs. 8:20. $1.50 Matinee To-morrow 2:20. GO LAUGH A MINUTE. Blend of Bunty and the Music Master. QUINNEYS'. Frederick Mosse. Harrison's London Company. The Sweetest Comedy in Town. EXCELLENT SEATS 50c. 75c. $1.00.

Engagement of HARRY LAUDER at 44th STREET THEATRE. Beginning MON. MAT. NOV. 15. Seats now on sale at New York Theatre Bldg., 45th & B'way.

44 ST. THEATRE, W. of B'way. Adm. 25. Motion Pictures & Lecture on TWILIGHT SLEEP. Women Only 2:30 & 4. Men Only 8 & 9:15 P.M.

COMEDY 41st, East of B'way. Evgs. 8:15. $1.50 Matinee To-day 2:15. BEST COMEDY IN TOWN.—Eve. World. HOBSON'S CHOICE. BEST COMEDY IN YEARS.—America.

LYRIC Theatre 42d, W. of B'way. Evgs. 8:15. $1.50 Matinee To-morrow 2:15. ABE AND MAWRUSS. A continuation of the stories of "POTASH AND PERLMUTTER."

39TH ST. Thea., near B'way. Evgs. 8:15. $1.50 Mat. To-morrow 2:15. THE UNCHASTENED WOMAN. SEATS 8 WEEKS IN ADVANCE.

CASINO B'way & 39th St. Evgs. 8:15. $1.50 Matinee To-morrow 2:15. THE BLUE PARADISE with CECIL LEAN. and most ravishing music on Broadway.

BOOTH 45th, W. of B'way. Evgs. 8:15. $1.50 Matinee To-morrow 2:15. E. H. SOTHERN in Alfred Sutro's Comedy THE TWO VIRTUES.

Atop 44th St. Thea. After the Theatre. Adm. $1 Nights. 10:30 (Ex. Sat.). CASTLES IN THE AIR AND ICE PALACE. Supper & Dancing. Tea 4 to 6 Wed. & Sat. World Champion Ice Skaters. Adm. free to table d'hote dinner $1.50 and a la carte. 6 to 9. Skating at Tea, Dinner & Supper. Table Reservations. Din. Sup. Tel. 5050 Bryant.

MANHATTAN OP. HO. B'way & 34th St. Phone 5060 Greeley. Evgs. 8:15. Mats. Wed. & Sat. 2:15. 2ND INTERNATIONAL WRESTLING TOURNAMENT. JOHNSON (Sweden) vs. CUTLER (America). DRAKE (Holland) vs. SCHILLING (Germany). DELIVUK (Austria) vs. POSPISIL (Bohemia). MASKUT (Turkey) vs. LURICH (Turkey). HEVONPAA (Finland) vs. FUERST (Austria). ASAM (Japan) vs. LUPO (Italy). DR. ROLLER (America) vs. WAGNER (Germany). Vaudeville at 8. Bouts at 9.

NEW YORK'S LEADING THEATRES AND SUCCESSES.

EMPIRE B'way & 40th St. Evgs. at 8:15. Mats. TO-MORROW & Sat. 2:15. Wm. GILLETTE for 2 Weeks only. Secret Service.

LYCEUM West 45th St. Evgs. at 8:20. Mats. Wed. & Sat. 2:20. ETHEL BARRYMORE in the New Comedy, "OUR MRS. McCHESNEY."

FULTON West 46 St. nr. B'way. Evgs. 8:20. Mats. TO-MORROW & Sat. 2:20. Arnold DALY in "The ANGEL in the HOUSE." All New York is enthusiastically "SWISH."

ELTINGE West 42d St. Evgs. 8:15. Mats. Tom'w & Sat. at 2:15. "FAIR AND WARMER" A Farce for Laugh-Lovers, by Avery Hopwood.

LONGACRE W. 48th St. Tel. 23 Bryant. Evgs. 8:15. Post Matinee Saturday. BEGINNING TO-MORROW NIGHT. LEO DITRICHSTEIN in a Romantic Comedy. THE GREAT LOVER.

BELASCO West 44th St. Evgs. 8:30. Mts. Thurs. & Sat. 2:30. THE BOOMERANG.

ASTOR B'way, 45 St. Evgs. 8:20. Bryant 987. Mats. Tom'w (Pop.) & Sat. 2:20. GEO. M. COHAN'S Great American Farce HIT-THE-TRAIL HOLLIDAY with Fred Niblo as "Billy Holliday."

REPUBLIC West 42d St. Evgs. at 8:20. Mats. Tom'w (Pop.) & Sat. 2:20. COMMON CLAY.

GLOBE Broadway, 46 St. Evgs. 8:15. Mats. Tom'w & Sat. 2:15. MONTGOMERY & STONE in THE CHIN CHIN.

NEW AMSTERDAM W. 42d St. Evgs. 8:15. Tel. 3960 BRYANT. Evgs. 8:15. Matinees Tomorrow & Sat. 2:15. ZIEGFELD FOLLIES. AROUND THE MAP. Seats Selling 8 Weeks in Advance. After the Play Visit Danse de Folies on the Roof and Music Hall. Atop New Amsterdam Theatre Th. Roof.

ZIEGFELD MID. NIGHT FROLIC. Atop New Amsterdam Theatre Th. Roof.

HUDSON West 44th St. Evgs. 8:15. Mats. Tom'w & Sat. 2:15. UNDER FIRE.

HARRIS West 42d St. Evenings 8:15. Mats. Tom'w & Sat. 2:15. ROLLING STONES.

GAIETY B'way, 46 St. Evgs. 8:15. Mats. Tom'w & Sat. 2:15. Engagement Extended to Sat., Nov. 27. "YOUNG AMERICA" Seats on sale for all remaining performances.

LIBERTY West 42d St. Twice Daily. Incl. Sun. LAST 3 WEEKS. THE BIRTH OF A NATION. GIGANTIC SPECTACLE. Evgs. at 8:30. Sun. 2:30 & 8:30. Other Mats. 25, 50 & $1.

GEO. COHAN'S B'way, 43 St. Evgs. 8:15. Mats. Wed. (Pop.) & Sat. 2:15. ELSIE JANIS. LAST 2 TIMES. Miss Janis in MONDAY, NOV. 15th, Seats Thursday. "BACK HOME." BAYARD VEILLER'S Comedy-Drama from Irvin Cobb's "Judge Priest."

CANDLER West 42 St. Evgs. 8:15. Mats. Tom'w & Sat. 2:15. THE HOUSE OF GLASS. With Mary Ryan & the Cast of All Year. Orch. $2. $1.50. 500 Seats 1st Balc. $1.

PUNCH & JUDY THEATRE. 49th St., East of Broadway. CHARLES HOPKINS, DIRECTOR. TREASURE ISLAND. Post poned. Will Open Positively Dec. 1.

CORT THE PRINCESS PAT. BLOSSOM HEATH'S MUSICAL RIFT with FLANDERS & CLEVE.

LEXINGTON 53d & Lex. Av. Evgs. 8:15. Mat. To-day, 25 & 50c. "A Pair of Sixes."

STANDARD B'way & 90th St. Evgs. 8:15. Mat. To-day, 25c & 50c. "POLISH A FURMITCHER."

IRVING PLACE THEATRE. Hobart Taupe Walter Wed. at 8:15.

HOTELS AND RESTAURANTS.

Luchow's. 14th Street, near 4th Ave.

Madison Square Garden. 30th Annual Exhibition. To-Day. MILITARY AND MOUNTED POLICE DAY. ADMISSION $1.00. NATIONAL HORSE SHOW. MORNING AFTERNOON AND EVENING. Nov. 9, 10, 11, 12. Balcony Seats Not Reserved. Box Office Phone 1502 Madison.

AUTOMOBILE EXCHANGE. Bad Weather Bodies Clean Up 200 at Any Old Price. Lots at $100, $150, $200, $250. Being Value in Every Case.

TRIANGLE PLAYS. THIS WEEK: "A Janitor's Wife's Temptation," Willard Mack in "Idaho Or," Raymond Hitchcock in "The Village Scandal," & Lillian Gish in "The Lily and the Rose." Mats. at 2. Eves. at 8. Prices, Daily Mats. 25c and 50c. Eves. 25, 50, 75c, $1 and $2. Knickerbocker Theatre, B'way & 38th St.

WASHINGTON SQ. PLAYERS, Bandbox, 57th & 3d Av. Plays $1. Eves. 8:15. Mat. Sat. M. Tu. W. Th. Fr. Eve. Comparative Comedies $1. F. Eve. $1. Mat. Eve. "Helena's Husband," &c. 50c.

COLUMBIA B'way. Twice Daily. Popular 2:15 & 8:15. Prices 25c. ROSE SYDELL (Herself) and The London Belles.

STRAND B'way & 47 St. Mary Pickford Noon to 11:30. 10 to 50c. in "Madame Butterfly." Next Week, Pauline Frederick in "Bella Donna."

Jandorf Automobile Co. Body Department. 301 to 307 W. 59th St.

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STEWART AUTO SCHOOL. 225 W. 57th ST. Booklet explains our course in our own auto plant and in our Ladies' School.

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The Brooklyn Daily Times.

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