WANTS TWO PER CENT. TAX RATE DEFERRED

Mayor's Committee Proposes That Limit on Realty Be Made Effective Jan. 1, 1922

Nathan Hirsch, chairman of the Mayor's Committee on Taxation, made public yesterday the proposals of the committee seeking to relieve New York city property owners from excessive tax burdens. These suggestions were submitted on Saturday, February 1, at a special meeting of the Board of Estimate and Apportionment, called by Mayor Hylan, for the purpose of considering the city's legislative programme.

Among those who attended the meeting were Mr. Hirsch and Henry Bloch, representing the Mayor's Committee on Taxation; Corporation Counsel William P. Burr, Assistant Corporation Counsel William H. King, Walter Lindner of the Advisory Counsel of Real Estate Interests, and Stewart Browne, president of the United Real Estate Owners' Association.

The proposals of the Mayor's Committee as submitted by Chairman Hirsch, were referred to a special committee of two consisting of Comptroller Craig and Corporation Counsel Burr. They were instructed to report back in connection with the legislative programme as outlined by the committee.

This programme, which has the written approval of Presidint Cantor of the Tax Board, concerns itself with six distinct phases of the tax situation and calls for the enactment not only of new constructive legislation but for amendments to existing laws and to the Greater New York charter. They are the fruit of a long series of conferences in which property owners' ofganizations, other taxpayers and citizens who have concerned themselves with the taxation problem participated.

Opposes Dowling Measure.

Mr. Hirsch stated yesterday that he was not in favor of the bill proposed by the Real Estate Board, sponsored by Robert E. Dowling, which seeks to make the tax limitation rate of 2 per cent effective at once. It is Chairman Hirsch's belief that were a law enacted making the rate limitation effective immediately the credit of the city would be seriously impaired.

Nevertheless Mr. Hirsch is of the opinion that a fixed rate is necessary and concurs with the belief of President Cantor of the Tax Board that this rate should become operative in 1922. At that time the machinery necessary to collect the new sources of revenue will have been given an opportunity to be placed into motion and the entire movement directed toward the acquisition of new sources of revenue will have passed out of the experimental stage.

Mr. Hirsch further believes that if the measures proposed by the Mayor's Committee are accepted by the Board of Estimate and Apportionment enough revenue would be obtained not only to meet the deficit resulting through the adoption of a fixed rate on real estate, but there would be a sufficient surplus to meet the normally increasing cost of municipal government. The chairman quotes from a letter which he addressed to Mayor Hylan on Thursday, in which he said:

"The fixed tax rate on realty not only affects the landlord but the tenant. It will insure more building and will mean lower rents."

The proposals of the Mayor's Committee on Taxation have been divided into six groups, as follows:

First, Amendments to the personal property tax law.

Second, Amendments to franchise tax on mercantile and manufacturing corporations, increasing rate from 3 per cent. to 6 per cent., and providing for equal division of tax collected between city and State.

Third, Amendment to Greater New York charter:

(a) Providing for a tax limitation on real estate to 2 per cent., to become effective on January 1, 1922.

(b) Reduction of tax on personal property to one-half of 1 per cent.

(c) Compelling all taxpayers having personal property of more than $2,000 to file reports with the Department of Taxes under oath, with penalty for failure to file or for making false report.

Fourth, A new law placing a tax of one-half of 1 per cent. on all insurance premiums collected within the State, the tax to be paid by the insurance companies.

Fifth, A new law proposing a tax of one-twentieth of 1 per cent. on all bank deposits, the tax to be paid by the bank, trust companies, &c.

Sixth, A new State income tax law.

The proposed legislation relative to the sixth sub-division relating to the new State income tax law is still in course of preparation by the Advisory Council of Real Estate Interests, who are working in conjunction with the Mayor's Committee.

Includes Seat on Exchange.

The committee holds that seats in the stock exchanges should be regarded as personal property, as well as certificates of investments issued by investment companies; personal property of fire, casualty and insurance companies, shares of corporations, except certificates of stock of manufacturing and mercantile corporations which now pay a tax of 1 per cent.

The committee holds the opinion that all personal property to the extent of $2,000 should be exempt. It would eliminate from the law the present offset for debt. It proposes to tax all personal property in the city without regard to the place of residence of the owner of the property.

The taxation of all personal property in the city includes corporations as well as individuals, without regard to the place of the principal offices of the corporation on the ground that the business is actually done in the city of New York.

The committee proposes that corporations liable to taxation shall be assessed on their entire capital stock and surplus, and also on all shares of stock that it owns, except those which are taxable under the Emerson law.

The committee would appeal Section 48, relating to tax on special franchise; Section 190, relating to premiums, profits or undivided earnings of companies, corporations or associations, and Section 205, relating to exemptions of personal property or corporations, companies, associations or partnerships.

MUCH COMFORT IN MINIMUM SPACE

Continued from First Page.

better living conditions. There is a general removal from old tenements to new, well ventilated, well lighted and homelike living quarters.

John E. R. Carpenter of 681 Fifth avenue is working out the architectural details for apartments of the super-luxurious type which will be erected on the corner of Sixty-sixth street and Fifth avenue, adjoining the Astor mansion. He says that the plan is the thing. "In the large apartment houses," declares Mr. Carpenter, "the artistic effect is gained by planning on the right principles. In these the French architects excel. After all, the planning of a large apartment in New York is based on the French plan. Its further development incorporates the conveniences worked out in this country.

New York Flats Beat the French.

"I believe that the New York apartment in many respects is an improvement on the French from the standpoint of convenience. This is principally in the segregation of various functions of the home, which in the French adaptation did not seem to be so important.

"The New York plan has three elements—the entertaining portion, the family portion and the servants, or service, portion. In the well planned New York apartment the three divisions can be isolated completely from one another whenever desirable, which is always desirable at times.

"It goes without saying that heating, plumbing and electrical installation are very important. They must be of the best and of the same character as in the best private houses. These, in general, are the principles on which we plan the building without overlooking, of course, the artistic effects. We strive not only for artistic effects but also for simplicity.

"It is my strong belief that as far as is apparent in building in New York the surface has only been scratched. There is going to be a very much further development, particularly in moderate priced apartments. The tenement house law, in general, has been responsible for good planning. It has made the architect think, and at times think very hard, how he can overcome some of the objections to the law. Some of the requirements are onerous in that they impose a burden when we plan a very large apartment. On the whole, we are willing to accept disadvantages for the general good.

"Architects generally are studying the apartment house problem, a problem like which there are comparatively few in recent years. The best minds will solve the problems, and for that reason I say the surface has only been scratched.

Long Halls Disappear.

"Long halls have been eliminated in most modern places. The lighting and ventilation have been improved.

"One feature of the large apartments in Park and Fifth avenues is the large size of the rooms. In many cases larger rooms than there are in most private houses are provided.

"In the new apartment to be erected at Sixty-sixth street and Fifth avenue there will be one room of 22x47 feet in every suite, which would be practically impossible in the ordinary twenty-five foot house. This room will be a drawing or living room. It is difficult nowadays to apply any definite name to any room. One room may be a library, or a living room, or a drawing room, but in any event it is the principal room.

"In the resumption of building, I believe that it is not going to come suddenly. There must be a drop in prices before there is a general resumption of building or before the operator will take hold.

"The construction of the house at Sixty-sixth street and Fifth avenue would not go ahead at this time except for the fact that the land value is so high and the plot represents so large a portion of the total cost that the excessively high cost of building is not a material item.

"I hope to see the building of moderate priced structures resumed, but the costs of stone and other materials, now so high have entered into the operations to the extent that it does not seem possible to resume building on a large scale at an early date. This is contrary to an opinion which I held a short time ago. At that time I believed costs would drop about 25 per cent. to a pre-war basis, but from figures received recently indications are that the lower price will not be reached for a good while. Stocks of all building materials are very low and until the general resumption of building has begun the manufacturers will not produce on a large scale."

FINLEY MANOR SOLD.

William S. Dempsey, president of the William S. Dempsey Realty Company, purchased from the Solow Construction Company the block front on the east side of St. Nicholas avenue, corner 139th street, running through to Edgecombe avenue, known as Finley Manor, a six story elevator apartment house, which rents for $35,000, and held at $250,000. The brokers in the deal were the John P. Peel Company and Edward J. Crawford.

BUYS SPRING STREET LOFT.

Edward W. Browning bought from the Empire Mortgage Company the three six story lofts at 238 Lafayette street and 67 to 73 Spring street, northwest corner of Spring and Lafayette streets. The buildings occupy a total area of 109x125, and the assessed valuation is $125,000; William White & Son, in conjunction with F. M. Wells and Thomas G. Prioleau, made the sale.

HEARING ON TAX BILL.

Many Representatives of New York Associations Attend.

Representatives of sixty-five real estate and business associations attended the hearing at Albany last Wednesday on the bill of Assemblyman Seesselberg to limit the tax on real estate in Greater New York to 2 per cent. The only opposition to the bill was from the single tax advocates, who oppose any relief to real estate until buildings are untaxed.

The principal speakers were Robert E. Dowling, president City Investing Company; Laurence McGuire, United States Realty and Improvement Company; Stewart Browne, president United Real Estate Owners' Association; John W. Demorest, vice-president Queens Chamber of Commerce; E. A. MacDougall, president Queensboro Corporation; Alfred G. Reeves, president Prospect Heights Association; Max Just, president Taxpayers' Alliance of the Bronx; Peter P. Cappel, president West Side Taxpayers' Association; Harold M. Phillips, Sigmund Achner and A. J. Amend, Greater New York Taxpayers' Association; Isaac Hyman, president Harlem Property Owners' Association; C. H. Fuller, Harlem Board of Commerce; Mrs. L. H. Giraud, president Ladies' Pioneer Property Owners' Association of the Bronx; Fred W. Silleck, president Erie Basin Board of Trade, and John L. Parish, president Association of Title Companies, city of New York.

TO DISCUSS INTER-COUNTY BOULEVARD

Joint Committee Will Meet Within Next Few Days to Perfect Plans.

Representatives of New York city, Nassau county and the State Engineer's office will meet in conference during the next few days upon the plans for a boulevard to be built between Ridgewood and Amityville in Kings, Queens and Nassau counties. The boulevard would connect Ridgewood, Rosedale, Lynbrook, Rockville Centre, Bellmore, Wantagh and Amityville. Much of the route was formerly used as the right of way for the main conduits of the Brooklyn water system.

Mayor Hylan has appointed a conference committee consisting of Borough Presidents Riegelmann and Connolly, Corporation Counsel Burr, Chief Engineer Nelson F. Lewis of the Board of Estimate and Nicholas Hayes of the Water Commission. The supervisors of Nassau county have appointed Supervisor Smith of Hempstead, County Engineer Fred Stark, Assemblyman Thomas McWhinney and Attorney William S. Pettit.

As soon as the joint committee reaches an agreement Assemblyman McWhinney will introduce a bill in the Legislature giving the city, the State and Nassau county the power to create the improvement. The proposed boulevard will provide a direct route from Amityville to Manhattan, tapping nearly every village along the south shore of Long Island and making available for development much land bordering on the pipe line. It will create an outlet for Far Rockaway through the Rockaway turnpike, which the proposed boulevard will cross.

Borough President Connolly has championed the cause of the highway in Queens as a result of many requests from automobile owners. Engineers of the Queens Topographical Bureau have just completed the maps.

"Officials of all the municipalities concerned," says Assemblyman McWhinney, "want the highway and they are supported by the real estate interests of Manhattan, Nassau, Suffolk, Queens and Kings counties. I have the tentative draft of the legislative measure ready and it will require only the sanction of the committees that have been appointed until I take action."

APARTMENT HOUSES TRADED.

O'Reilly & Dahn and A. Blumenthal sold to the Grand Concourse Realty Company, Michael Kaufman president, for Ellen E. Wall, 556 and 558 West 188th street, a six story new law apartment, on a plot 50x100; also 554 to 560 West 148th street, two five story apartments, on a plot 100x100. In exchange the buyers gave the two five story apartments at 80 and 90 Edgecombe avenue, between 138th and 139th streets. They measure 72.11x55 and 95x85 respectively, with a total annual rental of about $30,000. The exchange involved about $500,000.

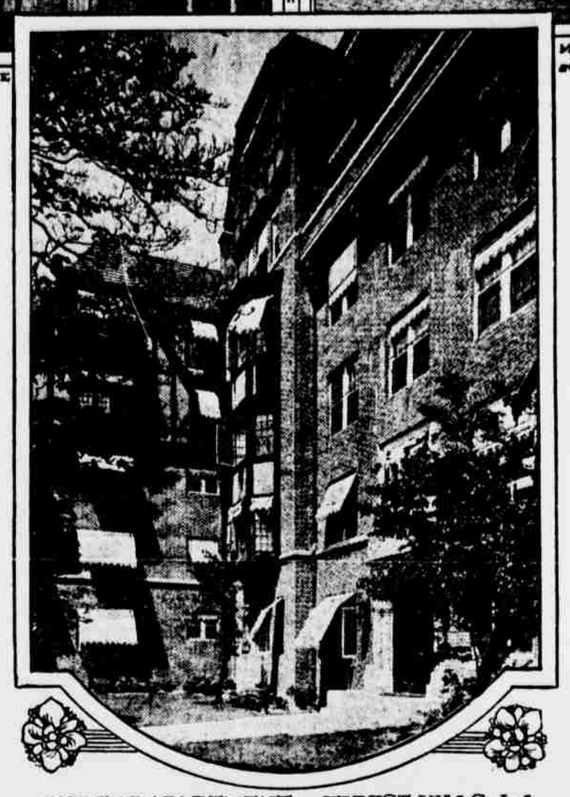
The 188th street property has been resold to Frederick Brown. It was held at $90,000 and accommodates thirty families. The rental is about $12,000.

Mr. Brown resold to Lowenfeld & Prager the five story house, accommodating thirty families, at 1064 Franklin avenue, near 165th street. This building occupies a plot, 54x201, and was held at $70,000. It was purchased by Mr. Brown from Charles Colgate a few years ago.

Apartments Constructed During War Conserve Interests of Tenant and Investor

MODERN TYPE of APARTMENT HOUSE at NINETY SEVENTH STREET and CENTRAL PARK WEST

MAIN ENTRANCE HALL of APARTMENT at NINETY SEVENTH STREET and CENTRAL PARK WEST



GARDENS APARTMENT, FOREST HILLS, L. I. A CITY APARTMENT HOUSE ADAPTED TO — COUNTRY USE.

The double edged problem of conserving the interests of the investor while providing for the comforts of the tenant was solved in the erection of the five six story apartments erected at the south corner of Ninety-seventh street and Central Park West. They were designed and constructed by the Fred F. French Company, architects and builders, of 299 Madison avenue, and were completed during the last days of the war. All the apartments are now fully rented, at an average of $10 per room per month.

"These apartment houses," says a representative of the Fred F. French Company, "are an example of the principle that Mr. French has so often expressed, that a monument to the architect is too often a sepulchre for the owner. But in this operation the architects and builders have constructed a house that produces the greatest amount of net income to the cubic foot of construction. It is conservative to state that the owners will get their capital out of this operation within two and a half years, together with a reasonable interest on their money."

The construction was undertaken with war time economy, but also with an eye to architectural charm. The plan is a distinct departure from the usual type of Manhattan apartment houses. Common brick in shades of dark red, laid up with a three-quarter inch mortar joint, forms the body color, against which the gables in stucco and the copper covered, half timber strips stand out in striking contrast. The skyline is broken by smaller pointed gables.

Light courts divide the Ninety-seventh street facade into five bays. The half timber treatment is carried out in the upper portion, breaking the height of brickwork, thus lightening the whole effect.

Full advantage of the code governing the construction of six story semi-fireproof apartment houses has been taken in this instance, so as to give ample ceiling height on the top floor, on which seven studio apartments are located.

Garden walls of brick and stucco shut off the courts from the street and serve to link the bays, their practicable use being for private entrances. The main entrance hall is graced by a unique fireplace done in Moravian brocade tiles upon a background of cement plaster. A greenish blue floor tile gives the key to the color scheme of the hall. The walls have been given a two tone brushing in water color, upon a sand float plaster finish, and the ceiling is done in old ivory. A rich quality of tone, not unlike that of some old Gothic interior is obtained by the light through the leaded windows of cathedral amber.

The requirements of the tenant were met in a proper or convenient layout of the rooms in each suite, with the tile bath next to sleeping rooms, the living room next to the kitchen and closets conveniently located. Without elaborate and expensive ornamentation certain effects which are restful and pleasing to the eye were obtained in details worked out in the entrances, doors, fireplaces, ceilings, walls and windows.

The first floor has fourteen suites, one of two rooms, nine of three rooms, three of four rooms and one of five rooms. The second, third and fourth floors each have fifteen suites, one of seven rooms, one of five rooms and eight of three rooms each. The studio apartments on the sixth floor range in number from three to five rooms each. There are two more apartments on this floor, one of five rooms and another of seven.

In addition to the ordinary service rendered by the architect, Mr. French, in this instance, selected the site, purchased the property for the owners, secured the building loan, constructed the buildings under a general contract, which was on a basis of cost plus a fixed fee for profit, and he also manages the apartments.

During the last weeks of the war the Fred F. French Company drew the plans and constructed at Forest Hills an apartment similar in general design to that at Ninety-seventh street and Central Park West, but more adapted to country use. Mr. French and his associates designed this building in conformity and harmony with the surrounding architecture, particularly in regard to the group of buildings which form the station square; [redacted] as one passes from the square to Dartmouth street, the main facade and entrance to the apartments come into view across a slightly elevated grass court behind a low, picturesque garden wall. The central portion of the building rises to a height of six stories, while the abutting wings are but three stories to the eaves of a steep sloping roof.

The architects produced the color effect by the use of common brick laid up with a broad joint, roof surfaces of Ludowici tile in varying shades of reds and browns, and the contrasting note of half timber and tinted stucco. A touch of limestone is bonded into the brick at the entrance doorway, while a sill course of limestone, at the second story, is carried around the entire building. Here and there, as in the chimney caps, corbels and sill of the fifth story, the use of stone relieves the brick work and blends with the stucco.

A view of the rear reveals a distinctive appearance that is seldom seen in New York apartment houses. The surfaces are broken by light courts of stucco on brick, with the brick showing at random about all the window openings. There are no outside fire escapes, all fire exits having been provided by interior stairs.

A working model of clay was built up in the architect's office, which avoided confusion of detail in the intersection of roofs, gables and dormers. The value of this clay model was appreciated by the builders, the Tenement House Building Department, the owners and the financial institution advancing the loan. The model also helped the architects in solving the varying roof levels, the treatment of the bulkheads over stairs and elevators and the means of access from one roof to another, while study of the mass itself was immeasurably facilitated. The many difficulties presented in complying with the requirements of the New York tenement house and building laws have been solved with ingenuity. Advantage was taken of each necessity to produce a picturesque feature, as in the conversion of vent flues into chimneys, decorative caps over dumbwaiter shafts and the use made of the boiler stacks, combined with a stair bulkhead to form a tower.

"The apartment houses at Ninety-seventh street and Central Park West and the Gardens Apartment at Forest Hills, L. I.," declares Mr. French, "amplify what I have so often stated, that no builder has a right to tear down God's trees and blow up God's rock in order to put up a yellow faced pile."

BUYS GROVE ISLAND IN COS COB HARBOR

G. Maurice Heckscher Pays Over $100,000 for It.

G. Maurice Heckscher who recently sold his "Homewood Farms" at Purchase, near Rye, has bought from Timothy Loughlan Grove Island at Riverside, near Greenwich, Conn. Grove Island is a part of "Thrushwood Park" a shore front development. It is situated in Cox Cob Harbor and is connected with the mainland by a causway and bridge. Not far away is Indian Harbor and the estate of Commodore E. C. Benedict. Irving Bachelor has a house in "Thrushwood Park."

A fine residence occupies the centre of Grove Island. The island itself has not been cultivated and has the wild charm of natural growths including a great number of beautiful trees. Mr. Heckscher paid $100,000 for the property.

Mr. Heckscher is a sportsman, yachtsman and a polo player. He owns several other properties but he has not announced his intentions regarding Grove Island, although it is possible he bought it with the idea that he would improve it and live there.

"Homewood Farms" near Rye, which Mr. Heckscher sold recently after having the property in his possession for three years, is one of the exceptional farms of Westchester county. It contains 127 acres and was developed by Richard T. Wainwright, who built a large plant there for a dairy along practical, scientific lines. The property adjoins the Blind Brook Golf Club, while one mile away is Ophir Farm, the estate of the late Whitelaw Reid, one of the finest in Westchester county.

"Homewood Farms" was held at $200,000. The purchaser, whose name has not been announced, has not completed his plans for the future of "Homewood Farms." W. J. Boller was the broker for Mr. Heckscher in both transactions.

BUSINESS LEASES.

Duross Company leased for George A. Kennedy the buildings 438 and 440 West Seventeenth street to Girard Bros., Inc.; the first loft at 797 and 799 Greenwich street to Randall & Biddulph; the store and basement at 205 West Seventeenth street to B. Lazeroff; the fourth loft at 103 West Fourteenth street to Valentine Abt, and the store at 418 West Seventeenth street to the Cherry Lumber Company.

Thomas J. O'Reilly leased in the Emigrant Savings Bank Building, 51 Chambers street, a large portion of the first floor to the Burroughs Adding Machine Company, which will use it as a school of instruction for prospective operators; a suite of offices to Cotter & Byrne; additional space to Jacob Segal, and a suite to N. Lieberman.

Ames & Co. rented the store at 309 Fifth avenue to Plumis & Stellianides; a store at 137 East Thirty-fourth street to A. & J. Reeb, and a loft at 23 West Thirty-second street to Braunstein & Savior.

John Peters leased for N. J. Nealy to Kron & Keppner the third and fourth lofts at 741 East Ninth street.

Rice and Hill, Inc., leased for a client the entire fourth floor of the building 5 West Forty-sixth street to David H. Hirsch.

Edward W. Browning leased the two six story flats at 15 to 21 West 126th street for ten years to the I. & M. Realty Company and the apartment at 318 West 154th street to A. Plotkin.

The Cunard Steamship Company leased a large space on the street floor of the South Ferry Building, 44 Whitehall street, where the freight departments of both the Cunard and Anchor lines will be located.

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