

NEW ESTATE RECORD AND BUILDERS GUIDE.

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BUSINESS AND THEMES OF GENERAL INTEREST.

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THERE has been a considerable contraction of Stock Exchange business in the past few weeks, in both stock and bond divisions of the market. In the former the reported transactions have dropped from the record maximum of 890,000 shares in one day to between 300,000 and 400,000 in one day, with the latter reports much nearer the actual total than the former. In bonds there has been a drop from \$7,500,000 to less than \$2,000,000 for a day's total. These changes have been made in spite of activity in a good many specialties. Considering the proportions of the shrinkage in the volume of business, the relatively small decline in prices is really remarkable, and suggests that the investment buying on the recent advance must have been very large. It is highly probable that the conservative and slow-going of the people who had money to invest, and who, it may be said, are in the majority, waited until peace had actually been arranged before making their purchases. They paid rather a heavy premium for the assurance that they might buy in safety, but if they are satisfied no one else has a reason to be otherwise. These purchases do not influence the market now, and further reaction, with advances in spots on new developments, can be more reasonably expected than anything else. As to the general situation, that is another thing. Every day makes the outlook for business better. The talk of enlargements of plants, or the consolidation of others for more comprehensive operations, that comes from so many directions, is direct evidence of the hopefulness and reviving industry and enterprise of the business community. Back of this are the good agricultural results of the year, and a universal feeling that the country is preparing for an industrial effort that will outdo anything that it has ever done before.

BUSINESS is encouraged by the Czar's invitation to the Powers to convoke a Peace Congress, without any regard to the likelihood of its acceptance, or the probabilities for failure or success of the Congress when convened. The reason why the invitation is looked upon as a favorable factor is that, as business requires peace for successful operation, and as Russia has lately been the power whose policy most threatened its infraction, a proposal for disarming coming from that quarter is naturally taken as an indication of a change of attitude which precludes danger of war for some years to come, at least. So business accepts such relief as the proposal gives with thankfulness, and renews its efforts, without troubling itself whether Count Muravieff has by this surprise outdone himself in cynicism; whether it is offered in full sincerity or not, or whether the opportuneness of disarmament to the proposer does not taint the proposition with individual interestedness. As foretold in this column two weeks ago, the preparations made there for sending gold to the United States, create no anxiety in London. Rates for money have stiffened somewhat, a movement that is not regarded with dissatisfaction in financial circles, but otherwise there is no other effect. The Bank of England makes a strong showing and the outside demands upon it are not great. Stock exchange business has everywhere been benefited by the Czar's message, for the reasons just given. The settlement of the Welsh coal miners' strike, by the acceptance of a compromise, arranged between representatives of both sides, removes a protracted obstruction to business. The Italian budget statement, recently made is an argument of the necessity of disarmament, for Italy at least. The estimates made at the opening of the financial year were for a surplus of \$1,500,000; the final report shows a deficiency of \$2,500,000, with expenditures of \$1,800,000 for public works included in the estimates not made. Nearly \$3,000,000, not provided for, had to be expended for military movements to quell the recent popular rising, and the suspension of duties on wheat, made necessary by the discontent and destitution, are estimated to have cost \$2,500,000. While Argentine securities are strong in the European markets, correspondents on the ground

take a very gloomy view of the financial position of the country, based on the sluggish trade and the boundary difficulties with Chili. M. Leroy Beaulieu is urging a partial adoption of the Cuban debt—that incurred prior to the last rebellion—by the United States, a suggestion not likely to be adopted, particularly in view of the unfriendliness of France, which such an arrangement would most directly benefit, during the war just closed, and in view of the fact that this country has demanded no pecuniary indemnity from Spain. The Vienna bourse has been scared by the collapse of the securities of the Austrian Arms Manufactory, which appear to have been boomed on fraudulent balance sheets and the payment of unearned dividends.

WAR TAX RULINGS,

THE following is a resumé of the rulings up to date of Internal Revenue Commissioner N. B. Scott as to the stamp tax so far as concerns dealings and dealers in real estate:

The exemption granted in the last proviso of Section 17 of the Act of June 13, 1898, to co-operative building and loan associations, etc., is confined to the stock and bonds issued by the associations therein mentioned, and, therefore, does not relieve them from stamp tax on checks, mortgages, and other instruments issued by them.—July 8, 1898.

There is no difference in the rate of taxation between that on a chattel mortgage and on a mortgage of realty.

Upon a mortgage or pledge of real or personal property for a sum exceeding \$1,000 and not exceeding \$1,500, a stamp of 25 cents is required, and on each \$500 or fractional part thereof in excess of \$1,500, 25 cents.

Each and every assignment of transfer of the mortgage, or the renewal or continuance of any agreement, or contract, by letter or otherwise, requires a stamp duty at the same rate as that imposed on the original instrument.—July 12, 1898.

Upon each and every assignment of a trust-deed or mortgage a stamp duty is required at the same rate as that imposed on the original instrument.—July 12, 1898.

The certificates of acknowledgment to deeds, mortgages, or other legal instrument, require to be stamped with a 10-cent stamp, as a certificate in addition to the stamp provided by law for the instrument itself. They are no part of the execution of the deed or mortgage, and are not covered by the stamp required upon such deed or mortgage. (This ruling was reversed July 26.)

The jurat to an affidavit does not require to be stamped.

The memorandum on the back of a deed or mortgage made by a register or recorder that the instrument has been placed on record is not a subject of taxation.—July 12, 1898.

Any receipt or instrument setting forth any terms of a lease, must be required to be stamped as a lease, unless there has been a separate lease made, in the case which has been duly stamped, in which event the receipt, though containing the terms in question, does not require a stamp. A mere receipt, given under the terms of a lease duly stamped, does not require a stamp.

A receipt given on or after July 1, 1898, though it contains reference to the terms of a lease fully executed before July 1, 1898, does not require a stamp; but it is advisable in each of these cases that reference should be made in the receipt to the lease and to the date of its execution.

There will be no liberal ruling in favor of persons interested in these and other cases under the stamp tax. The construction must be broadly in favor of the revenue to prevent evasion.—July 12, 1898.

No stamp is required on ordinary receipts.

Real estate mortgage notes require to be stamped, in addition to the stamp placed upon the mortgage.

In cases of loans on real estate, where promissory notes are given, which are not paid at maturity, but on which an extension of time or payment is granted, without the taking of a new note, every such extension is a renewal of the note within the meaning of the statute, and the requisite stamp must be affixed for every such renewal or extension.

Where a bond is given with a guaranty company as surety, the bond should have, in addition to a 50-cent stamp, as required under the head of "Bond" in Schedule A., a stamp denoting one-half of 1 cent on each dollar or fractional part thereof paid to the principal obligor on the bond as a premium, under that paragraph of Schedule A relating to guaranty companies.

Bonds "required in legal proceedings" are exempt from stamp tax. They are such as are required in litigation either civil or criminal cases, such as prosecution bonds, injunction bonds, bonds to stay proceedings, bonds upon appeal, writs of error, bonds for costs, and the like; and in criminal cases, recognizances bonds for appearance, bail bonds, and also bonds in criminal cases upon appeal, and writs of error, supersedeas bonds, etc.

Bonds given by persons appointed by the court, conditioned for the faithful performance of the duties of their office or position, such as receivers, assignees, executors, administrators and guardians are not exempt, and the stamp tax must be paid thereon.

A certificate of search, showing that the docketts or records of a court have been searched, and show either that liens exist or do not exist as to property, or that judgments are recorded or are not recorded, and also certificates of search to ascertain whether or not titles are good, whether taxes have been paid, and other certificates of this character are not such as are required in the general discharge of governmental functions on the part of the officer giving them, but are such as are needed for private use and private interests, and are therefore subject to the tax, as being required by law to be given when called for.

Deeds signed, acknowledged and fully executed in June do not require stamps, though delivered in July, unless, by State law, registration is necessary to pass title.

As to mortgages it is the general principle that a mortgage is not valid as such until it is admitted to registration. A mortgage, no matter what the date, should not be admitted to registration when presented on or after July 1, 1898, unless there is attached and cancelled the proper revenue stamp.

In cases where the consideration in a deed is nominal, the actual value of the property conveyed should govern the amount of the stamp required.

Original lease requires a stamp. No stamp is required on copy executed by the parties at the time of the original lease.—July 13, 1898.

A mortgage for a less amount than \$1,000 does not require a stamp under Schedule A of the Act of June 13, 1898.

A deed for property the actual value of which is less than \$100 does not require a stamp under this act.—July 13, 1898.

Where a mortgage is given for a sum of \$1,000 or less, and, therefore, not subject to tax as a mortgage, and is not accompanied with a note or bond for the payment of the money, but contains a clause or stipulation promising to pay a certain amount, the instrument will be subject to taxation as a promissory note according to the rate provided for.—July 14, 1898.

Where a promissory note is secured by a mortgage, stamp tax must be paid on each, and the requisite stamp affixed both to the note and the mortgage.

Where a certificate of a notary public or other officer is made as to the acknowledgment or proof of execution of a mortgage, stamp tax must be paid on this certificate and the requisite stamp affixed and cancelled.

In the satisfaction of a mortgage, where a regular release is executed, sealed and delivered, it is held that this release comes under the head of a conveyance, and that stamp tax is required to be paid thereon according to the value of the interests released or conveyed by such instrument. Where, however, the local laws authorize entry of satisfaction upon the record, and the mortgage is thus cancelled, such entry does not require a stamp, as it is regarded neither as a release nor a certificate. If, however, the mortgagee, as he has a right to do in some states, makes a power of attorney to the register or recorder, or other person, for the entry of the satisfaction of the mortgage, stamp tax must be paid on the power of attorney.

The stamp necessary on a bond issued by a guaranty company, guaranteeing the fidelity of an employee is 50 cents, also one-half of 1 cent on each dollar of premium charged or fractional part thereof.—July 20, 1898.

Orders for money from owners or architects require to be stamped.

An architect's certificate requires no stamp, unless, by an indorsement, it becomes an order for the payment of money.

Where leases are executed in duplicate, so that both are original, both are required to be stamped; but if there be but one original, copies thereof are not required to be stamped.

A memorandum of sale, under the head of "Contract" in Schedule A, means only a contract; and it is this memorandum which requires the 10-cent stamp.

A statement of account, showing the receipts, and disbursements, in connection with a sale, and not being the contract of sale, does not require a stamp.

A broker's memorandum of sale of promissory notes ("notes of hand") requires the 10-cent stamp.

It is held that a person is not a broker within the meaning of the second paragraph of Sec. 2 of the Act of June 13, 1898, by reason of engaging in the business of buying, selling or leasing real estate, or because of negotiating loans on real estate as an agent, where there is no sale of the securities; but that if he makes loans for himself or others, and afterwards sells the securities, this brings him within the definition of a broker in the act, and he is required to pay special tax accordingly.—July 20, 1898.

No stamp is required on a certificate of acknowledgment to a deed, mortgage, bond, assignment of mortgage, power of attorney to sell real estate, or other instrument required by the revenue law to be stamped, where such instrument has been stamped.

A 10-cent stamp is required on a certificate of acknowledgment to a deed where the consideration of the deed is \$100 or less.

A 10-cent stamp is required on a certificate of acknowledgment to a mortgage where the consideration of the mortgage is \$1,000 or less.

Entry of satisfaction of mortgage is not held to be a certificate.

A stamp is required on a certificate of incorporation.

A stamp is required on a certificate of a justice of the peace certifying transcript or other paper to a higher court.

A stamp is required on a certificate of probate of will.

A stamp is required on a sheriff's deed.

A stamp is required on a certificate of marriage, unless given for the purposes of the State.—July 21, 1898.

There is no provision in the act under which special tax can be held to be imposed on real estate agents, or on any person or firm for simply buying or selling real estate on commission, either for themselves or for others.

A man is a broker, under this act, who negotiates, purchases or sales of stocks, bonds, notes, etc., in the course of business; and this applies to real estate agents, insurance agents, attorneys, or any persons, or firms, who, in connection with their profession or occupation, make it a regular part of their business to negotiate purchases of stocks, bonds, notes, etc., either for themselves or others.—July 23, 1898.

A bill of sale of chattels is not taxable.—July 25, 1898.

Deeds of release of mortgages and trust-deeds are required to be stamped. If the releases are simply certificates that lien has been removed from the property, only a 10-cent stamp is necessary; but if they are instruments which recover the title to the mortgagor, they must be stamped like other deeds, the consideration being the amount released.—Aug. 5, 1898.

A receipt in the following form: Mr. John Doe (tenant) to Richard Roe, Dr., owner, to rent of flat, etc., (description), as leased for August, 1898. Received payment Aug., 1898. (Signed).....; is taxable as a memorandum for the hire, use or rent of lands, a tenement or a portion thereof. The tax imposed is 25 cents. Where a receipt is given for money received as rent, and there are no other recitals on the receipt, it does not require a stamp. If the receipt contains any phrase or clause that can be construed as a contract for the hire, use or rent as aforesaid, then in such cases the receipt becomes something more than a bare receipt, and should be stamped according to its tenor and effect.—Aug. 5, 1898.

Letters of administration, letters testamentary or of guardianship, do not require stamps. Petitions for the appointment of administrators, executors, or guardians, require no stamp. Bonds of administrators, executors, or guardians must be stamped. No stamp is required on certificate of tax sale for unpaid taxes, nor on the certificate of redemption from sale.—Aug. 5, 1898.

Deeds conveying right of burial in a cemetery does not require a stamp.—Aug. 5, 1898.

On deeds of conveyance the tax should be computed upon the true value of the property conveyed.

On deeds conveying only a specified interest in undivided property, that is one-third, one-fourth, one-eighth, etc., the tax should be computed upon the actual value of the interest conveyed.

All deeds of conveyance where the value of the property conveyed exceeds \$100, must be stamped. The fact that the deed is a deed of gift from husband to wife, or from wife to husband, does not exempt it from tax. Such deeds must be stamped according to the true value of the property conveyed.

In States where property cannot be conveyed directly from husband to wife, but must be conveyed by a third party, who in turn conveys to the wife, both deeds must be stamped according to the true value of the property conveyed.

A quit claim deed or a deed made to cure a defect in a previous conveyance, must be stamped in accordance with the true value of the property described in the deed.

Deeds of release executed with the forms and solemnity of a conveyance of right, title and interest in real estate, are subject to the tax provided for under the head of Conveyances, and such instruments require to be stamped according to the value of the interest released.

A certificate on the back or margin of a mortgage that the mortgage has been satisfied, requires a stamp as a certificate; where, however, the local laws authorize entry of satisfaction upon the records, and the mortgage is thus cancelled, such entry does not require a stamp.—Aug. 5, 1898.

Deeds and mortgages executed by a sheriff, in compliance with an order of the court, are subject to tax.

If a deed does not grant, assign, transfer or convey to the purchaser, any lands, tenements, or other realty, but only the right to burial, to erect monuments, etc., it does not require a stamp.

A tax is not imposed upon an instrument whereby the title to personal property is conveyed, but a mortgage or pledge of personal property is taxed under Schedule A of the act.

The stamp tax is required to be paid on the assignment of a mortgage at the same rate as on the original instrument, where

an assignment is made of a mortgage by a separate written instrument, and the mortgage and instrument are deposited with a trustee as security for obligations, the stamp tax must be paid on the memorandum of the pledge of these instruments at the rate fixed by the paragraph relating to Mortgage or Pledge.

Where a mortgage is deposited with a trustee as security for obligations without any assignment, but accompanied by a power of attorney, authorizing an assignment in the event of a default upon the obligations, the stamp tax is required to be paid on the pledge of the mortgage, and also on the power of attorney, but not on the transfer authorized until the transfer is completed.

Mortgages received by a State from persons to whom State lands may be sold, are subject to the stamp tax.

Abstracts of title do not require to be stamped.

Deeds of release of mortgages and trust-deeds require to be stamped. If the releases are merely certificates that a lien has been removed from the property, only a 10-cent stamp is necessary; but if they are instruments which reconvey the title to the mortgagor, they must be stamped like other deeds, the consideration being the amount released.

Where local laws authorize entry of satisfaction upon the record, and the mortgage is thus cancelled, such entry does not require a stamp. If the mortgagee, as he has a right to do in some States, makes a power of attorney to the register or recorder, or other person, for the entry of the satisfaction of the mortgage, stamp tax must be paid on this power of attorney.

A mere reference in a rent receipt to an existing lease, duly executed, will not be construed as a new lease.

Powers of attorney, executed abroad and used in this country, require stamping.

Powers of attorney and proxies for the purpose of voting the stock of building and loan associations, which make loans only to their stockholders, are required to be stamped; where, upon one power of attorney or proxy, a number of shareholders join in appointing a certain person to vote their stock, one stamp is sufficient.—Aug. 16, 1898.

Deeds, mortgages, leases and powers of attorney, which were executed and acknowledged previous to July 1, 1898, but not delivered until said date, or thereafter, are subject to taxation if delivered on or after July 1, 1898.

The Assistant Attorney-General of the United States has advised this office that mortgages, no matter what the date, should not be admitted to registration when presented on and after July 1, 1898, unless there is attached and cancelled the revenue stamps provided for the amount of the mortgage, and, in compliance with this advice, this office holds that mortgages, presented after July 1, 1898, for record require to be stamped.

Deeds, leases and powers of attorney which were executed, acknowledged and delivered, and were in full force and operation previous to July 1, 1898, do not by law require to be stamped, unless there is some local statute requiring recordation as an element of validity.

An instrument that vests title is subject to taxation, and if it is a deed where the consideration is love and affection, it should be taxed according to the actual value of the property conveyed, and vested.

Under trust-deeds, the taxation is in proportion to the actual value of the property.

A deed made to correct errors or supply omissions in a previous deed, is required to be stamped in the same amount as would be required on the deed corrected.

A deed terminating a trust and revesting title should be stamped according to the amount required on the trust-deed that is released or terminated.

If part of the principal of a mortgage has been paid, and the mortgage is then assigned, the assignment is taxable according to the amount of the mortgage unpaid, but there should be some direct evidence of the reduction on the record; otherwise the assignment, as far as the record is concerned, would be for the principal amount.

The tax imposed upon the assignment of a lease should be the amount required were a lease executed for the unexpired term.

The tax imposed where realty is sold subject to a mortgage is based upon the whole value of the property regardless of any incumbrance or incumbrances that it may have.

A power of attorney in a mortgage deed is subject to a tax of 25 cents in addition to the tax imposed upon the mortgage.

A certificate of acknowledgment is not taxed in addition to the tax imposed upon the instrument to which the acknowledgment is made.

A tax of 10 cents is imposed upon a certificate of a clerk of court or other proper officer, attached to a deed, certifying to the authority and signature of a notary public, who has subscribed to the certificate of acknowledgment.

A certified copy of the records in the custody of a recorder of deeds is subject to a tax of 10 cents.—Aug. 24, 1898.

The Record and Guide is indebted to the courtesy of Mr. John

E. Burns, the affable Chief Deputy Collector of Internal Revenue in the First District, for his assistance in compiling this resumé of decisions.

This suggestion is made, in reference to rent receipts: Let the owner or agent when he lets apartments make a memorandum in a book substantially as follows: "(Date.) I have this day let (description)"—no need to insert name of tenant—"for a period not exceeding one year." Signed (name of agent or owner.) Stamp this memorandum (25 cts.) and for the following year give receipts substantially as follows: "(Date.) Received this day \$... rent of (description) for the month of as per memorandum duly stamped." Signed, etc. Such receipts are held not to be liable to taxation.

IN making their report to the Mayor, for the first half of 1898, the Commissioners of Taxes and Assessments outline their policy and work for this year. The latter consists chiefly in making the system of estimating and recording assessments in the several boroughs, now properly describable as various, uniform; the former in equalizing valuations and taxation throughout the consolidated city and in pursuing and discovering personal property liable to taxation, which now for various reasons evades taxation. It has been found that an area of land, in the aggregate quite large, especially in the outlying sections of Brooklyn, had not been assessed at all, and that there were many exemptions for which no reasons were forthcoming. The rule now is to be that all land shall be assessed and that exemptions shall only be allowed on proof of reason therefor, and where there is no such proof, the benefit of the doubt to go to the tax books, and not to the owner. In their instructions to the Deputy Tax Commissioners, the Commissioners draw special attention to the mandate of the Charter, to secure throughout the city equality of valuations of property for the purposes of taxation, and the assessing of all taxable property in every section. The Deputy Tax Commissioners are required to commence their work on the first Tuesday in September, and to complete it by December 31st of each year. The Tax Department is preparing for a heavy budget in 1899, probably in the neighborhood of \$100,000,000, though estimates made now have little or no value, and they seem to cherish the hope that, by pursuing the policy adopted by their immediate predecessors, of increasing the personal tax valuations as much as possible, to avoid the necessity of increasing the burdens of realty unduly. The intention may be good, but it would only be a simulation of simplicity to pretend that the practical result can be other than to make real estate, and real estate in Manhattan and The Bronx, bear the increased burden of increased expenditure which consolidation has made necessary. It has been estimated that had the total budgets of the five boroughs for 1898 to be provided from an equal rate, such rate would have been 2.26 instead of 2.01 in Manhattan and The Bronx, and varying elsewhere. If next year the rate is kept as low as it is now, it will only be because assessments have been made higher, and of the two the public would probably prefer the low assessment as best for the credit of the city. The total real estate valuations of Greater New York amount to \$2,464,349,677, made up of \$1,694,472,365 for Manhattan, \$92,714,426 for Bronx, \$570,107,742 for Brooklyn, \$82,683,593 for Queens and \$24,371,551 for Richmond. Two per cent. on the total named would produce less than \$49,000,000. If next year's budget is \$100,000,000, it will require that \$51,000,000 shall be raised by increased realty valuations, the tax on personal property, and such allowances as may be made by law from the Sinking Fund.

THE Board of Public Improvements has adopted the street plan for the territory annexed to New York City by the Consolidation Act of 1895, to which reference has been made in these columns from time to time since its inception. This fact will give great satisfaction to the owners of property in our great city east of the Bronx River, because now the general lines of improvement are laid down and work can go on with confidence, wherever the demands of the population require it. Moreover, this section has a scientific and practical street plan. Its execution will develop a portion of the city much more attractive in design than any other yet built up, and still one in which communications between the different parts are facilitated by the direction of the thoroughfares. Consequently everyone concerned is to be congratulated upon the auspicious way in which Eastern Bronx is thus opened to improvement.

BUILDING IN GREATER NEW YORK.

Below will be found a tabular summary of the plans entering the Department of Building during the quarter ending June 30 last, and a partial comparison with the same quarter of last year. The facts and figures contained in these tables are interesting; but, like all New York's municipal statistics, of less value than they would have been if published nearer the close of

the fiscal term in which they are embraced. The comparison with the quarter of last year would have been made twice as interesting, and many times more informative of the existing conditions of the building interest in the periods compared if values of the work embraced, as well as the number of plans, had been given. The blanks following the line "Public buildings—municipal" in the first table, are painfully suggestive of the stagnation in public work brought by consolidation. Similar tables for the first quarter of the year will be found in our issue of June 25 last. Those for the second quarter are:

Plans and Specifications for New Buildings Filed and Acted Upon During the Quarter Ending June 30, 1898.

Classification	No. of		Estimated cost.
	Plans.	Buildings.	
Dwelling houses, est. cost over \$50,000..	6	7	\$595,000
Estimated cost bet. \$20,000 and \$50,000	13	33	930,800
Estimated cost less than \$20,000.....	71	168	1,016,016
Flat-houses, estimated cost over \$15,000..	148	316	8,262,600
Tenement-houses, est. cost less than \$15,000	83	180	1,482,755
Hotels and boarding-houses	21	21	669,436
Stores, estimated cost over \$30,000.....	16	16	2,230,000
Estimated cost bet. \$15,000 and \$30,000	9	10	218,000
Estimated cost less than \$15,000.....	31	42	149,940
Office buildings	13	13	1,739,150
Manufactories and workshops	47	52	1,088,086
School-houses	3	3	164,000
Churches	12	12	286,500
Public buildings—Municipal
Public buildings—Places of amusement, etc.	24	29	998,900
Stables	44	47	183,521
Frame dwellings	540	787	2,015,287
Frame tenements and other frm structures	287	342	580,475
Totals	1,368	2,078	\$22,610,466
Location.			
Manhattan and The Bronx	473	804	\$18,036,450
Brooklyn	578	879	3,246,679
Richmond and Queens	317	395	1,327,337
Totals	1,368	2,078	\$22,610,466
Alterations—Manhattan and The Bronx..	546	590	\$2,189,651
Brooklyn	619	671	482,141
Richmond and Queens	429	454	176,541
Total	1,594	1,715	\$2,848,333

In addition to the foregoing, applications for ordinary repairs were made as follows:

Manhattan and The Bronx	630
Brooklyn	428
Total	1,058

Comparative Statement for the Quarters Ending June 30, 1897-98.

	Years.	
	1897.	1898.
Applications filed for new buildings and alterations....	4,677	4,851
New buildings completed	1,391	1,698
Alterations commenced	473	1,505
Alterations completed	917	1,394
Locations.		
Applications filed for new buildings and alterations—		
Manhattan and The Bronx	2,694	2,024
Brooklyn	1,983	1,978
Richmond and Queens	No record.	849
Total	4,677	4,851
New buildings completed—Manhattan and The Bronx...	696	712
Brooklyn	695	857
Richmond and Queens	No record.	129
Total	1,391	1,698
Alterations commenced—Manhattan and The Bronx	473	496
Brooklyn	No record.	578
Richmond and Queens	No record.	431
Total	473	1,505
Alterations completed—Manhattan and The Bronx	421	372
Brooklyn	496	685
Richmond and Queens	No record.	237
Total	917	1,394

WAR TAXES,

The letter given below was addressed to Chas. H. Treat, Collector of the Second District of New York, by J. B. Scott, Commissioner of Internal Revenue, at Washington, under date of Aug. 20 last. It was an answer to Mr. Treat's question, whether the case of the United States vs. Griswold would modify the ruling of the Department as to the tax on conveyances? The case, as presented to Mr. Scott, will be found stated in our issue of Aug. 20, and his response must be taken to dispose of the question treated; it was as follows:

Your letter of the 17th inst., in reference to the ruling of this office, that on sale of property the tax should be estimated on its full value, including the mortgage and equity sold, is received.

In reply I have to say that the ruling is based upon the uniform ruling of this office, which was enforced during the entire period of the operation of the former law, which is as follows:

"A conveyance of realty sold subject to a mortgage should be stamped according to the consideration, or the value of the property unincumbered. The consideration in such case is to be found by adding the amount paid for the equity of redemption to the mortgage debt. The fact that one part of the consideration is paid to the mortgagor and the other part to the mortgagee does not change the liability of the conveyance."

The dictum in the case of the United States against Griswold. 8 Fed. R. 556, is not considered binding by this office, as it was given long after the law was repealed, and evidently without consideration of the matter with regard to its revenue importance to the United States. The decision referred to was rendered by the Circuit Court in Oregon.

A ruling of this office, which was uniformly adhered to during ten years of the successful administration of the law, will not be lightly set aside.

There appear to be some real estate men who are still uncertain as to the position of the Internal Revenue Department toward receipts for rents. To enlighten them it may be well to state again the principle laid down by the Department to guide District Collectors and the form of rent receipt, containing most

details the Department has decided not to be taxable. The principle laid down is: "Where a receipt is given for money received as rent, and there are no other recitals in the receipt, it does not require a stamp. If the receipt contains any phrase or clause that can be construed as a contract for the hire, use or rent, as aforesaid, then in such cases the receipt becomes something more than a bare receipt, and should be stamped according to its tenor or effect." A form of receipt decided to be non-taxable is the following:

New York,, 189....

Received from dollars for
 months' rent in advance, for No. St., due
 1st inst.

Besides this, simple receipts stating that so much money was received from So-and-so, for rent, dated and signed, have been passed as non-taxable. In effect the ruling of the Department now stands that a receipt for rent for certain premises for a certain term, with no other recitals, does not require a stamp.

A Washington press dispatch, dated 30th ult., states that in answer to inquiries the Commissioner of Internal Revenue has held that there is no provision of law for the redemption of documentary revenue stamps. In cases, however, where stamps have been used on instruments not requiring stamps, or where through error a stamp of a greater denomination than required by law has been used upon an instrument requiring a stamp, the amount paid for the stamp may be refunded. This ruling is not extended to any case where the instrument would have required the stamp had it been delivered to or accepted by the party for whom made.

CORRESPONDENCE.

COMMERCIAL TENEMENT HOUSES.

To the Editor of THE RECORD AND GUIDE:

The communication in the Record and Guide of the 27th ult., headed "Commercial Tenement Houses," and signed "A Real Estate Agent," purporting to answer a letter of the 20th ult., in your issue, is as unique as it is amusing.

The original letter said nothing whatever of "East Side tenements," but spoke particularly of "flats" and really referred to the flat-house district north of 59th street and west of the Park—though the facts hold good, as stated, all over the city.

Just why tenants hiring these "sardine cans" should be commended for their destructive and slovenly ways is yet to be explained, even by this "Real Estate Agent."

The fact still remains and is not denied by any real estate man (of experience) in this city, that a vast number of tenants of the present day do not recognize any obligation to be either cleanly, careful in their rooms or prompt in paying their obligations—and this is putting it mildly.

That the "average tenants have the usual desire for neatness" may be true, but that the greater part of them are willing to exert themselves to acquire it—is not true. The modern ideas of housewives are not conducive to good housekeeping, and the propensity of families of moderate means to live beyond their incomes, are more logical explanations of their misfortunes(?) than that of "Dollar doors" or "light trim," as our "Real Estate Agent" concludes.

It is quite certain that the destructive, precocious, badly brought up children would be quite as ready to whittle on "rosewood trim" as on "oak," but whether the "air space" of "7½ feet, or 10 feet around the building" would induce tenants to pay what they justly owe, is a debatable question, though our "Real Estate Agent" seems to have no doubt on the subject whatever.

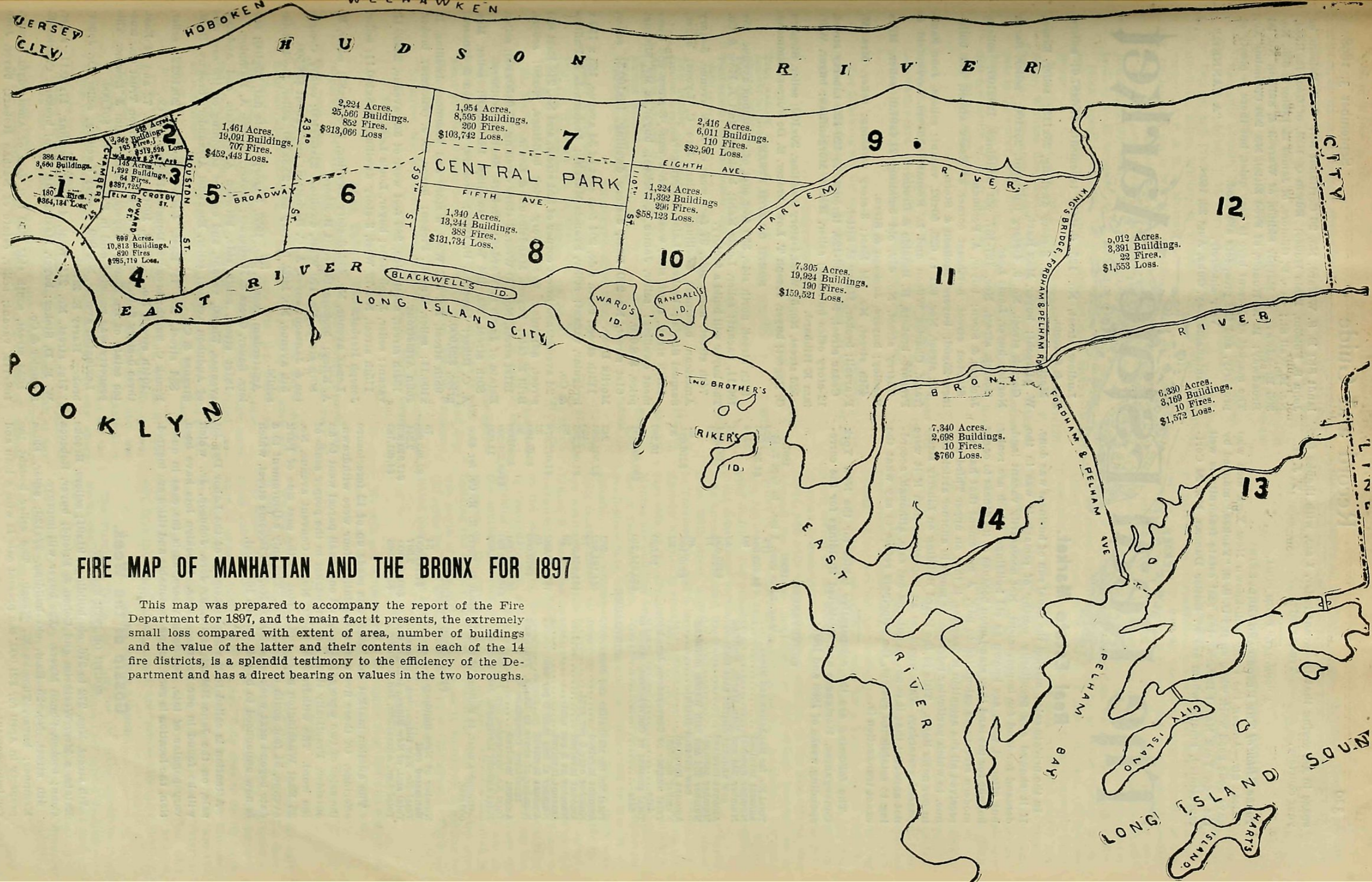
From what I have seen of "model" tenements (which your correspondent seems to think the panacea of all ills) I have noted that they are just as badly treated by occupants as are ordinary flats, and the failure to pay rent is just as prevalent there as elsewhere. Even your "model" house does not escape the throwing of ashes, cans, garbage, etc., into sewer receptacles, and the breaking of fixtures, glass and marring of paper and paint, both wilfully and carelessly, is quite as general there as elsewhere.

Still, if your correspondent is so sanguine of his pet idea—of a 30-foot house on a 50-foot lot, etc.—and is so sure that "that flat would never be vacant" and "tenants only too happy to stay" in such premises, "at an increased rent," then surely, here there is a chance for this modern Solomon to demonstrate his wisdom to the rest of the real estate world, by experience. There is a large field open to him in this city.

However, since the authorities still continue to require that taxes be paid on the buildings with "dollar doors" and "light trim," just as they will on this elysium house "30 feet on 50 feet," it follows that the unfortunate owner of the former has still the right to require that a proper remedy be given him against wilful destruction of his property by tenants and their failure to keep their agreements.

But, I doubt if "Real Estate Agent's" letter deserves all this attention since "having no great grief over the woes of tenement owners" and deriding all tenements and flats not complying with his visionary theories, it is probable from his high ideals that he has never owned nor deigned to sell (as agent or broker) such flat or tenement, nor has he condescended to rent any apartments, except, of course, "30 feet on 50 feet," and as these are indeed rare, as yet, it is evident that this "Real Estate Agent" must be an "Agent" of very limited experience and does not know whereof he speaks.

Regretting, Mr. Editor, that I have intruded so much on your



FIRE MAP OF MANHATTAN AND THE BRONX FOR 1897

This map was prepared to accompany the report of the Fire Department for 1897, and the main fact it presents, the extremely small loss compared with extent of area, number of buildings and the value of the latter and their contents in each of the 14 fire districts, is a splendid testimony to the efficiency of the Department and has a direct bearing on values in the two boroughs.

space in answering that irrelevant letter, I am, with thanks for your courtesy,
Truly yours,
T. J. H.

A "SPECIAL" FROM CUBA.

To the Editor of THE RECORD AND GUIDE:

Dear Sir.—Among the many well-known New York men who have done good work while on the U. S. S. "Yankee," manned by the New York Naval Reserve, the real estate fraternity is well represented, among whom are W. Butler Duncan, No. 26 Cort-

landt St.; E. S. Willard, No. 26 Cortlandt St.; C. S. Folsom, of John S. Folsom, Bible House; Edwin Q. Bell, of Geo. R. Read, No. 10 Wall St.; Geo. F. Gilmore, of James L. Libby & Son, No. 305 Broadway; J. Harper Skillin, of Warren & Skillen, No. 96 Broadway; R. A. Hunter, of Fred Zittel, No. 266 Columbus Av. The market at present here is very quiet, but there is plenty of property, and the prospects are good.

Very sincerely,
Guantanamo Bay, Cuba, Aug. 23, 1898.

"A YANKEE."

The Real Estate Market

Real Estate Market.

In the private sales' market the usual run of business was done. If it showed any peculiarity worthy of remark it was in the demand for land for improvement. Not necessarily vacant land, but oftenest what are known as old buildings, which are really bought for the land they stand upon because of its fitness to carry modern structures calculated to pay. A movement that has not received all the attention it deserves, is that on upper Third avenue, to which particular reference is made in another article and in our news items. Title to the Beard Building on Liberty street passed yesterday. This would be an important item if it were not apparent that it is not an out-and-out sale, although, according to established custom, the principals refuse to say what the exact transaction is.

The following are the comparative tables for the New York Conveyances, Mortgages and Projected Buildings for the corresponding weeks of 1898 and 1897:

CONVEYANCES.

	1898. Aug. 26 to Sept. 1 inc.	1897. to Sept 2, inc.
Total No. for Manhattan and Bronx.....	175	229
Amount involved	\$1,653,504	\$1,591,006
Number nominal	80	144
Number 23d and 24th Wards, omitting new annexed district (Act 1895)....	40	45
Amount involved	\$235,050	\$197,364
Number nominal	17	23
Number 23d and 24th Wards, including new annexed district.	49	66
Amount involved	\$239,100	\$216,694
Number nominal	22	35
Total number of Conveyances, Jan. 1 to date	10,529	10,286
Total amount of Conveyances, Jan. 1 to date	\$70,311,210	\$80,895,381

MORTGAGES.

	1898.	1897.
Total No. for Manhattan and Bronx.....	202	243
Amount involved	\$4,184,862	\$2,504,983
Number over 5 per cent.....	78	125
Amount involved	\$1,864,980	\$1,083,205
Number at 5 per cent	76	86
Amount involved	\$1,449,882	\$1,072,678
Number at less than 5 per cent	48	32
Amount involved	\$870,000	\$349,100
Number of above to Banks, Trust and Insurance Companies	41	36
Amount involved	\$2,518,000	\$380,900
Total No. Mortgages, Jan. 1 to date.	\$168,842,150	\$148,221,200
Total amount Mortgages, Jan. 1 to date.	11,927	11,020

Includes mort. to Fulton, Wall & Cortlandt St. Ferry R. R. Co. for \$1,000,000.

PROJECTED BUILDINGS.

	1898.	1897.
Number of New Buildings.....	54	75
Estimated cost	\$1,141,650	\$2,395,888
Total No. New Bldgs., Jan. 1 to date....	2,367	2,244
Total amt. of New Bldgs., Jan. 1 to date	\$60,380,300	\$47,370,965
Total Amt. Alterations, Jan. 1 to date...	\$5,230,568	\$4,491,783

The auction market this week was made up of 12 foreclosure offerings. Of these five went to plaintiffs, four were withdrawn, the sales of two were adjourned and one small parcel went to an outsider. Practically there was no market in the proper sense of the word. The withdrawals were: No. 49 Convent avenue, No. 25 East Washington place and a plot on the east side of Park avenue, 51 feet south of 81st street. The only adjournment to a date beyond next week was that of No. 510 Broome street, which is now announced to be sold on the 16th inst.

Attention is called to the announcement of the Labor Day lot sale, on the Jane Robert estate, by Jere. Johnson, Jr., which will be found in our business pages. Brooklyn lots have been very popular of late, especially where, as is the case in question, the location is good, terms reasonable and titles are insured.

Gossip of the Week.

SOUTH OF 59TH STREET.

7th street, Nos. 272 to 276, old buildings, 91x91; sellers, Brooks Estate, a Mrs. Wertheim and Cohen & Friend; buyer, Rebecca Cohn; broker, Simon Myers. The buyer will improve.

4th street, No. 25 East, old building, 22x129; seller, Elias Kempner; buyer, Thomas W. Keogh. The seller bought the property in April for \$21,000, the present sale is with a loan and for improvement.

Ludlow street, No. 125, 6-story tenement, 37.6x87.6; sellers, Fay & Stacom.

Morton street, No. 21, 3-story dwelling, 25x113; seller, Ernest W. Albrecht; buyer, Max Hart.

Goerck street, No. 3, 4-story tenement, 25x100; seller, Sarah Norris; buyer, Louis Lese.

Goerck street, Nos. 127-137, old buildings, 129x100; sellers, Jackson & Stern; buyer, A. Perlman.

Stanton street, northeast corner of Essex street, old buildings, 25x66; buyers, Jackson & Stern.

9th street, Nos. 621 to 625, 60x92, vacant; sellers, John Saulfrank, Charles Wilson and L. Keenan; buyers, Lowenfeld & Prager; brokers, H. Rinaldo & Brother.

Cherry street, No. 412, old building, 21.4x97.9; seller, Miles Bradley; buyers, Jackson & Stern.

45th street, No. 124 East; 3-story dwelling; seller, Mrs. M. Pearsall; broker, Harry E. Zittel.

Cedar street, Nos. 123-125, through to 120-122 Liberty street, 12-story office building; seller, Henry Morgenthau; buyer, William E. Hibbard.

52d street, No. 57 West, 4-story dwelling, 20x100; seller, Stephen G. Bogert; buyer, Joseph T. Low; broker, E. De Forrest Simmons.

NORTH OF 59TH STREET.

98th street, north side, 350 feet east of Columbus avenue, 25x100.11, vacant; seller, Louis Kahl; brokers, Hall J. How & Co. The buyer will build a factory.

74th street, north side, 97 feet west of Park avenue, 5-story American basement dwelling; seller, Jere C. Lyons; buyer, Samuel Stiefel; brokers, Lalor & Beringer.

137th street, south side, west of 7th avenue, 3-story and basement dwelling; seller, James C. Picken; buyer, a Mr. Simons; price, \$18,000.

61st street, No 219 East, 3-story dwelling, 18x100.5; seller, Moritz Doob.

113th street, north side, 204 feet east of 3d avenue, 155 x 150 x irregular, vacant; seller, Francis Murphy; brokers, L. J. Phillips & Co.

2d avenue, southwest corner of 82d street, and No. 248 East 82d street, adjoining, five 4-story brick buildings, 80x80; sellers, Brill Estate; buyers, Mandelbaum & Lewine.

131st street, No. 110 West, 3-story dwelling, 17.6x50x100; seller, Estate of Jacob S. Warden; brokers, Sharrot Brothers.

80th street, No. 134 West, dwelling, 18x60x100; seller, Mrs. A. C. Riker; buyer, J. B. Duer; brokers, Creighton & Janssen; price, \$29,000.

98th street, No. 312 West, 3-story and basement dwelling, 19 x100.11; seller, Wm. H. Picken; buyer, H. J. Ohlckers; broker, John Armstrong.

134th street, north side, 285 feet west of 5th avenue, 25x99.11, vacant; seller, Jacob Roos; buyer, Louis Lese.

115th street, No. 79 West, 3-story dwelling, 16.8x100.11; seller, Joseph Herbst.

Lenox avenue, No. 432, 3-story dwelling, 16.8x50x85; seller, M. A. Kiley; brokers, Sharrott Brothers.

80th street, No. 170 West, dwelling, 23x65x100; sellers, Creighton & Janssen; buyer, A. C. Bechstein; price about \$38,500.

5th avenue, No. 1462, 5-story flat, 25.3x100; seller, Jacob Rothschild.

Amsterdam avenue, No. 1953, 5-story double flat, 25x100; sellers, Sauer, Gross & Herberner; broker, George A. Hampton.

181st street, south side, between Amsterdam and Audubon avenues, 75x100, vacant, and one lot adjoining on the east side of Audubon avenue; seller, Emanuel Alexander; brokers, B. M. Straus & Co.

83d street, No. 18 East, 4-story dwelling, 20x102.2; seller, Frank C. Smith; brokers, Douglas Robinson & Co.

104th street, No. 67 East, 105th street, Nos. 72 and 74 East, three 5-story flats, 25x100.11 each; seller, Union Trust Co., trustee estate of Ira Shafer; buyers, Mandelbaum & Lewine. This property was reported sold in February for \$51,000.

Lexington avenue, No. 809, 4-story dwelling; seller, Dr. Jones; broker, Harry E. Zittel.

71st street, No. 271 West, 4-story dwelling, 17x90.11; seller, W. E. D. Stokes; buyer, Maximillian Toch; brokers, Charles E. Schuyler & Co.

163d street, south side, 350 feet east of Amsterdam avenue, 108x112, vacant; seller, estate of Nathan Hobart; buyer, John Westervelt.

THE BRONX.

Intervale avenue, No. 976, 3-story flat; seller, G. W. Flagg; buyers, The Williamsbridge Land & Improvement Co.; broker, Edward Polak.

138th street, north side 139th street, south side, 381 feet east of Alexander avenue, 25x200, vacant; sellers, Adler & Herrman; buyer, A. Solomon.

Bathgate avenue, Nos. 1998-2000; two 3-story flats; seller, F. W. Wilcox; buyer, T. H. Bopp; broker, P. N. Gardner.

Pelham and Pilot avenues, City Island, plot of nine lots with dwelling; seller, William H. Pruden; buyer, William Kirchof; brokers, J. P. & E. J. Murray.

Fairmount place, No. 1007, dwelling; seller, H. C. Schroeder; buyer, E. F. Estabrook; broker, W. E. Brooker; price, \$5,500.

Bathgate avenue, also frontage on East 176th street, 83x135x108x35x25x100; seller, E. C. Plumley; buyer, Robert Huntley; broker, W. E. Brooker; price, \$8,000.

140th street, south side, 102.9 east of St. Ann's avenue, 100x100, vacant; sellers, Maximilian Morgenthau; buyer, Meyer Beyer.

3d avenue, east side, 289.4 north of Wendover avenue, 25x125; seller, William Rosenzweig; buyer, T. H. Bopp; broker, F. W. Wilcox; price, about \$4,000. This lot was sold at the Bathgate sale in December, 1897, for \$2,375; it was again sold at auction in June, when the present seller bought and paid \$2,975 for it. Lots 150 feet south of it on the same side of the avenue are held at over \$6,000 with loans.

LEASES.

Henry Morgenthau has leased to L. M. Blumstein for eight and one-half years, at \$15,000 a year, Nos. 230 to 236 West 125th street through to Nos. 229 to 233 West 124th street.

BROOKLYN.

The following are the comparative tables for the Brooklyn Conveyances, Mortgages and Projected Buildings for the corresponding weeks of 1898 and 1897:

CONVEYANCES.

	1898.	1897.
	Aug. 26 to Sept. 1	Aug. 27 to Sept. 2, inc.
Total number	252	256
Amount involved	\$537,709	\$712,234
Number nominal		
Total number of Conveyances, Jan. 1 to date	80	149
10,301	10,451	
Total amount of Conveyances, Jan. 1 to date	\$19,924,686	\$17,964,793

MORTGAGES.

Total number	199	204
Amount involved	\$620,121	\$745,092
Number over 5 per cent.	77	79
Amount involved	\$269,852	\$208,437
Number at 5 per cent. or less ..	122	125
Amount involved	\$350,269	\$536,655
Total No. Mortgages, Jan. 1 to date.	8,755	8,262
Total amount Mortgages, Jan. 1 to date.	\$36,691,208	\$36,364,123

PROJECTED BUILDINGS.

Number of New Buildings.....	67	76
Estimated cost	\$339,425	\$194,377
Total No. New Bldgs., Jan. 1 to date.	2,198	2,336
Total Amt. New Bldgs., Jan. 1 to date.	\$9,908,345	\$10,200,835
Total Amt. Alterations, Jan. 1 to date.	\$1,121,710	\$1,065,790

St. Mark's avenue, No. 762, 3-story brick and stone detached dwelling; seller, William H. Addoms; buyer, Morgan J. Davis; brokers, James R. Ross & Co.; price, \$25,000.

Garfield place, No. 144, 6th avenue, Nos. 271-275, four apartment houses; seller, Timothy J. Buckley, who takes in part payment at \$60,000 sixty-four lots on 2d avenue, 68th street and Bay Ridge avenue; buyer, Kent estate; brokers, Burrill Brothers; price, \$100,000.

3d street, No. 535, 3-story brownstone dwelling; seller, Charles F. Williams; buyer, Louis Pariset; brokers, Burrill Brothers; price, \$14,000.

REAL ESTATE NOTES

Operation of cars on the Sixth avenue underground electric surface road was begun yesterday, only 37 days after the work of taking up the old horse-car tracks was begun.

The underground trolley is to be put on the Third Avenue Railroad, and spokesmen for the railroad company say work will be finished on the main line in 60 days after it is begun, on the 125th street line in 90 days and elsewhere before snow flies.

T. C. Clarke, Consulting Engineer, Third Avenue Bridge, says that the inconveniences now existing upon the new Third avenue bridge are due to the fact that the structure is being used in an unfinished state. When the broad approach from 128th street, which is to be finished this year, is completed, these inconveniences will disappear.

The Hudsonbank Gymnasium and Playground, on the Syker Estate, at 53d street and 11th avenue, the first public outdoor gymnasium founded in this city, has been opened under the auspices of the Outdoor Recreation League, which organization intends to have similar places of exercise and recreation for the rising generation founded in the various parts of the city where they are most needed.

Broker Martin Walter states that since peace has been assured he has had more inquiry for property in The Bronx than at any time this year. He also says that the approaching completion of the new Third avenue bridge, and of a system of running

through trains on the Third avenue "L," from the Battery and City Hall to Tremont, which have long been under way, have brought investors, builders and home-seekers to The Bronx, not only from Manhattan, but from Brooklyn as well.

THIRD AVENUE ABOVE THE HARLEM.

The story of vacant shops and falling rents in 3d avenue, from Cooper Institute to the Harlem shopping district, is familiar to all who have followed the fortunes of East Side realty. There is one part of the thoroughfare, however, that bears an unmistakable air of prosperity, namely, that part which lies north of the Harlem River, particularly between 139th street and Tremont. The stretch from the bridge to 139th street is not precisely unprosperous—it contains several new, though cheap, business buildings—but the character of the side streets, which are given over largely to factories and yards, does not warrant such costly nor as many improvements as are to be found further north. Above 139th street, for a couple of miles, at least, the avenue presents a thoroughly metropolitan aspect, being compactly lined with more or less modern stores and flats, while the nearer one approaches Tremont, after leaving Rose street, the more apparent does the activity of the builder become. The "To Let" sign is rarely seen, and rents are high. In fact, it is a common remonstrance with shopkeepers who contemplate moving into the borough from Manhattan, that rents in the neighborhood of 150th street are as "high" as they are in Harlem.

The prosperity of the avenue is, of course, in the last analysis, due to causes that affect the borough as a whole. But a very important local factor has been the single fare on the Manhattan Elevated Railway from Tremont to the Battery, which went into effect in 1894. Of less, though appreciable, effect has been the more recent development of the system of express trains. The saving which resulted to passengers from the single fare was equivalent to a reduction of some \$30 a year in house rents to every breadwinner employed in Manhattan and living in the territory served by the Suburban Railway. A heavy immigration of small householders from below the Harlem immediately followed, and with an increasing population in the side streets, the demand for business properties on the avenue became, as a matter of course, proportionately insistent. At present the avenue, for blocks north and south of 150th street, is a typical shopping district, and presents as great a variety of shops, including great department stores, as can be found in Harlem.

As already indicated, the lower part of the avenue, going north from 139th street, is pretty well built up. But from Rose street to Tremont we find a large number of new buildings under way. Andrew Kitchen is erecting a 5-story store and flat house on the east side of the avenue, north of Rose street, while Schmuck & Montag are building four similar structures on the southeast corner of Teasdale place. On the southwest corner of 165th street five 5-story flats, with stores, are being constructed by Mrs. Mary Schafer. Ten similar improvements, besides a 5-story brick bottling establishment, all owned by the Henry Zeltner Brewing Co., are nearing completion at the northeast corner of 170th street. Linton B. Matthews has five new 4-story flats and stores on the northwest corner of St. Paul's place; four 5-story flats and stores on the east side of the avenue, north of 171st street, belonging to Charles Brogan, are halfway up; Jerry Altieri is putting the finishing touches to a handsome 5-story brick flat with stores on the southeast corner of Wendover avenue; excavations are in progress on the corner diagonally opposite; Charles Trueman is building two 5-story flats and stores on the west side of the avenue, north of 172d street; and Linton B. Matthews is putting in the cellar for two similar houses north of 173d street. The estimated cost of these improvements is \$759,000.

COPIES WANTED.

We will pay a liberal price for copies Nos. 253 and 930 of the Record and Guide, delivered at our office in good condition.

TRADE NOTES.

KNOWLEDGE IS POWER.

We argue that spring hinges have to perform the hardest duty of any hardware; not only do they carry the weight of a door, and suffer the wearing friction of constant usage, but besides, must automatically close it. This being admitted, the importance of using a durable spring hinge fully able to do its work is apparent. Bommer Spring Hinges, manufactured by Bommer Brothers, Nos. 351 and 353 Jay street, Brooklyn, N. Y., are the best. They combine great durability with a pleasing exterior, which blends harmoniously with any style of decoration, and cost no more than other kinds. They are made of wrought steel and, says the World's Fair Award, are "practically unbreakable."

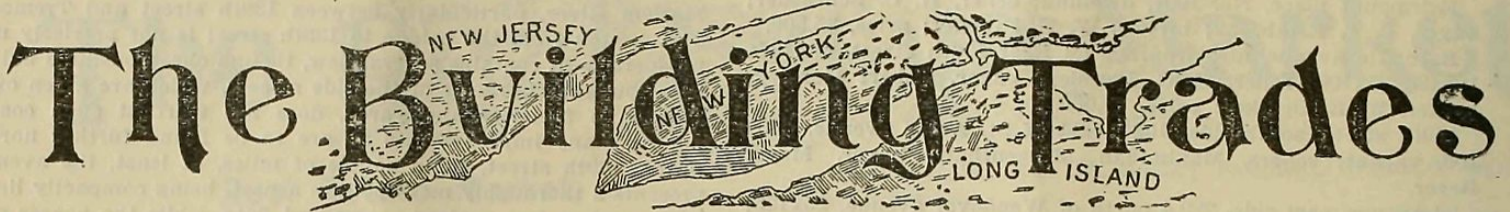
TERRA COTTA LUMBER.

The Pittsburg Terra Cotta Lumber Co. have added to their works one at East Palestine, O., where they intend making only fire-clay tile. This with the works they now have at Port Murray, N. J., and Pittsburg, Pa., gives them the largest production of any company in the hollow tile, or porous terra-cotta fireproof business, and enables them to reach North, South, East and West with the lowest freight rates obtainable.

The Record and Guide has prepared a large volume of 500 pages, containing all the laws and regulations relating to buildings. The contents include The Building Law (Greater New York Charter provisions); Law Limiting the Height of Dwelling Houses; Regulations of the Building Department concerning Passenger Elevators, Fire-escapes, Light and Ventilation; Regulations for Plumbing, Water Supply, Drainage, and Ventilation; Fire Department Regulations for the Installation of Electrical Apparatus; Tenement and Lodging-House Laws; Regulations of the Department of Public Works; Inspection of Steam Boilers; Police Department Ordinances pertaining to Buildings; Laws re-

lating to the Extinction and Prevention of Fires, and Explosive and Combustible Materials in Buildings; State Factory Inspection Law; and the new Mechanics' Lien Law. These Laws are minutely cross-indexed so that reference to them is as easy as to a dictionary. Illustrations are used wherever necessary. The book also contains a Directory of Architects. This is the only complete volume of the kind on the market. It is absolutely indispensable to architects, builders, real estate men, property-owners, and all who are in any way interested in real estate. The work has been edited by Mr. William J. Fryer. Price, \$2.50, cloth. Orders received at the Record and Guide Publication Offices, 14 and 16 Vesey street.

The Building Trades



Building Material Market.

There were few new features in the building material market this week. The volume of trade was approximately the same as for the previous week, the continued hot weather exercising a somewhat restraining influence. In detail: Brick.—The arrivals of Hudson River brick amounted to 53 barges. Fifty-five barges have gone out, exhausting the left-overs. The demand is good and prices are \$4.75 and \$5.25 with specials as high as \$5.50. Pale brick are in small supply, but good demand at \$3.75@4.00. New Jersey brick are firm at \$5.25. The call is fairly strong. Lime.—Some 10 or 12 cargoes of Rockland lime have come in during the week. The demand was fully sufficient to absorb the entire supply at 70c. for common, and 80c. for finishing. Lath.—Eastern spruce lath have arrived to the extent of 3,000,000 or 4,000,000. The market has been cleaned up at \$1.60@1.65. Nails.—The market for both cut and wire nails is unchanged both as to general conditions and prices. Paints.—Both red and white lead are in slightly better demand. Colors remain about the same. Oils.—Linseed oil is unchanged at 33c. for raw, and 34c. for boiled and refined. Inquiry is very moderate. Naval Stores.—Spirits of turpentine at the close was steady at 29½c. for regulars and 30c. for machines. Both tar and pitch were unchanged. Glass.—A Pittsburg dispatch states that Capt. J. B. Ford is building a large plate-glass plant near Pittsburg.

Building News.

MERCANTILE.

4th street, No. 25 East, 8-story store and loft building on lot 22x129; Thos. W. Keogh, No. 101 Beekman street, owner. Property just purchased.

5th avenue, Nos. 564 to 568, 7-story fireproof office and studio building; cost, \$185,000; Martin & Brother, No. 11 Wall street, owner; Chas. P. H. Gilbert, No. 1123 Broadway, architect.

APARTMENTS, FLATS AND TENEMENTS.

85th street, No. 340 East, 5-story brick apartment house on lot 25x102.2; Arthur G. Muhlker, No. 18 West 114th street, owner and builder.

132d street, south side, 325 feet west of Amsterdam avenue, two 5-story brick apartment houses on plot 50x98.11; Joseph Levin, southeast corner Belmont avenue and Sackman street, Brooklyn, owner and builder.

105th street, northwest corner of 1st avenue, four 5-story brick stores and flats, one 25.9x95, and three 25x87.4; cost, \$113,000; H. Liebeskind, No. 215 East 119th street, owner and builder; Geo. Fred. Pelham, No. 503 5th avenue, architect. Owner ready for estimates. The plans will be used that were originally filed by Louis Lese.

Park avenue and 170th street, 4-story brick flat and store, 25 x70; cost, \$16,000; W. C. Dickerson, 149th street and 3d avenue, architect (plans only); Ambrose Sheehy and John Heney, No. 1949 Park avenue, builders.

Arthur avenue, west side, corner of 178th street, 3-story frame flat, 22x60; cost, \$6,000; Caroline Schaefer, No. 1971 Arthur avenue, owner; W. C. Dickerson, 149th street and 3d avenue, architect.

Prince street, Nos. 9 and 11, 6-story brick, stone and terra cotta tenement with stores, 40.11x68.5x40.5x72.6; cost, \$35,000; Horenburger & Straub, No. 122 Bowery, architects.

117th street, south side, 50 feet west of Manhattan avenue, plot 100x100.11. This site, which has been purchased by the builder, Judson Lawson, No. 898 West End avenue, will be improved by the erection of improved apartment houses.

DWELLINGS.

168th street, south side, 100 feet from Washington avenue, three 3-story and basement brick dwellings, 16.8x35; cost, \$4,500 each; Lanty Ryan, No. 281 Madison street, owner; W. C. Dickerson, 149th street and 3d avenue, architect (plans only).

Main street, Westchester, five 2½-story frame dwellings, 21x32; cost, \$3,000; Baisley & Watson, foot of Main street, Westchester,

(For plans filed see pages 333 and 345.)

owners; Lawrence & Ringrose, 150th street and 3d avenue, architects.

MISCELLANEOUS.

Woodlawn Cemetery.—E. R. Tayntor & Co., No. 239 Broadway, have designed, and will build, a granite mausoleum at Woodlawn Cemetery, for William Ziegler. The structure will be 18 feet high, 26x37, and will cost about \$50,000.

Van Nest.—The plans for the addition to the Catholic Protectorate are being revised by the architects, Farnsworth & Miller, No. 111 Nassau street. The addition, as revised, will be of brick and stone, with an elevation of three stories and a frontage of 40 feet, and will cost \$30,000.

ESTIMATES RECEIVABLE.

By the Supervising Architect, Treasury Department, Washington, D. C., until 2 p. m., Sept. 28, for the construction (except heating apparatus and electric wire conduits), of the U. S. post-office building at Brockton, Mass., in accordance with the drawings and specifications, copies of which may be had on application at Washington, or of the Superintendent at Brockton.

By the Supervising Architect, Treasury Department, Washington, D. C., until 2 p. m., October 3, for the construction of the superstructure (except interior finish) of the United States Mint Building at Philadelphia, Pa., in accordance with the drawings and specification, copies of which may be had at Washington or the office of the Superintendent at Philadelphia.

BROOKLYN.

Bensonhurst.—Fifty 2-story frame dwellings, 20x20; cost, \$5,000 and \$7,000 each; owner, the Bensonhurst Land Improvement Co., of which Wm. H. Reynolds, Montague and Court street, is president; J. J. Petit, No. 186 Remsen street, architect (plans only).

Hancock street, southeast corner of Stuyvesant avenue, two 4-story stone and brick flats, 22x70x38x78; cost, \$30,000; E. J. Maguire, No. 1297 Fulton street, owner and builder; Axel S. Hedman, Arbuckle Building, architect.

Carroll street, northwest corner of Prospect Park West, two 4-story and basement brick and stone dwellings, 25x60; total cost, \$48,000; S. Goodstein, No. 279 Bridge street, owner; Montrose W. Morris, No. 45 Exchange place, Manhattan, architect.

Amesforth place, between Avenues G and H, four 2-story frame dwellings, 26x45; cost, \$4,500 each; G. B. Henderson, Ocean avenue, near Avenue G, owner; Benj. Driesler, No. 1432 Flatbush avenue, architect.

Jay street, 3-story brick private hospital, 25x100; John Mumford, Real Estate Exchange, architect.

Stanhope street, 100 feet east of Knickerbocker avenue, four 3-story brick and stone flats, 25x65; cost, \$6,000 each; John Amann, No. 266 Jefferson street, owner and builder; W. B. Wills, No. 17 Troutman street, architect (plans only).

Bay Ridge, 2-story frame private stable, 25x50; cost, \$2,500; Peter S. Bogard, owner; Parfitt Bros., No. 26 Court street, architects.

Osborne street, 3-story frame dwelling with store, 20x70; cost, \$3,500; Edw. Lippman, No. 131 Osborne street, owner; L. Dananher. No. 431 Stone avenue, architect (plans only).

7th street, east side, 150 feet south of Avenue C, 2-story frame dwelling, 20x30; cost, \$3,000; David H. Stewart, No. 583 Avenue F, owner; Benj. Driesler, No. 1432 Flatbush avenue, architect.

46th street and 14th avenue, 2½-story frame carriage house, 20x34; cost, \$1,500; Edw. Johnson, 46th street and 14th avenue, owner and builder; Benj. Driesler, No. 1432 Flatbush avenue, architect.

Dyker Heights, 2-story frame dwelling, 35x50; cost, \$7,500; G. Libby, Borough Park, owner; Benj. Driesler, No. 1432 Flatbush avenue, architect.

Sutter avenue and Watkins street, 4-story red brick and blue stone store and loft building, 25x90; cost, \$8,000; J. Moskowitz, Watkins street, near Belmont avenue, owner; L. Dannacher, No. 431 Stone avenue, architect (plans only).

53d street and 3d avenue, alteration to store and lofts; cost, \$7,000; Dr. Geo. Parshall, No. 173 53d street, owner; Thomas Bennett, No. 198 53d street, architect (plans only).

METROPOLITAN DISTRICT.

Glen Cove, L. I.—One 2-story frame stable and shop; E. R. Ladew, No. 159 East Houston Street, N. Y. City, owner; M. W. Morris, No. 45 Exchange place, N. Y. City, architect.

Mamaroneck, N. Y.—One 2½-story frame dwelling, H. G. Toby, No. 8 Broad street, N. Y. City, owner; Little & O'Connor, No. 18 West 34th street, N. Y. City, architects.

Yonkers, N. Y.—Argyle terrace, Greystone Park, three 2½-story frame dwellings; one, 27x41.6; cost, \$4,000; two 29x40; cost, \$4,500 each; E. H. Ryan, No. 1123 Broadway, N. Y. City, owner; private plans.—Carroll street, east Van Courtlandt Park avenue, frame dwelling, 19.6x39.6; cost, \$3,500; F. W. Hoehner, owner; private plans.—Palisade avenue, 2½-story frame dwelling, 29.6x45; cost, \$4,000; Chas. L. Nable, owner; H. B. Jeffrey, Syracuse, N. Y. (plans only), architect.—Robert avenue, south side, 125 east North Broadway, two 2½-story frame dwellings, 29x38, 28x51; cost, \$4,500 each; Yonkers Heights Land Co., owner, N. B. Downes, architect (plans only)—Glenwood, 1-story frame storage, 86x60; cost, \$2,000; India Rubber & Gutta Percha Insulating Co., No. 15 Cortlandt street, N. Y. City, owner and architect.—Oak street, No. 174 3-story brick flat, 25x50; cost, \$6,000; James De Nucci, owner; Geo. Raynor & Sons, architects.—Point street, 2½-story frame dwelling, 19x40; cost, \$3,500; E. K. Smith, owner; E. A. Forsyth, architect.—Sherwood avenue and Crescent place, 2-story frame dwelling, 18x36; cost, \$3,000; Addie L. Fisk, Mt. Vernon, N. Y., owner; Jos. Schwerdt, architect.—Victor street, South Chestnut street, 2-story frame dwelling, 22x44; cost, \$3,000; Mrs. Ferdinand Garnjost, owner; Rudolph Garnjost, architect.

NEW YORK STATE.

Sharon Springs.—One 2½-story frame dwelling, 44x52; cost, \$15,000; Bernard Mayer, No. 35 Nassau street, N. Y. City, owner; Schneider & Herter, Bible House, N. Y. City, architects.

Tuxedo Park.—One 2½-story brick and frame dwelling; Henry W. Poor, No. 18 Wall street, N. Y. City, owner; T. H. Randall, Madison Square Tower, N. Y. City, architect.

CONNECTICUT.

Derby.—Two-story frame office building; cost, \$2,000; the Drigg-Seabury Ammunition Co., owner; Hoyt Bros., No. 63 5th street, Shelton, Conn., builders.

New Haven.—York and Chapel streets, interior alterations to club-house, cost, \$7,000; Yale University Club, owner; Grosvenor Atterbury, No. 18 West 34th street, N. Y. City, architect.

Washington.—One 2½-story frame summer dwelling, 60x40; cost, \$15,000; Senator O. H. Platt, owner; Rossiter & Wright, No. 94 Liberty street, N. Y. City, architects.

MASSACHUSETTS.

Gloucester.—Frame stable and bath; cost, \$10,000; Henry C. Rouse, No. 45 Wall street, N. Y. City, owner; H. B. Ball, No. 1027 Tremont Building, Boston, architect.

NEW JERSEY.

Arlington.—Magnolia avenue, 2-story frame dwelling; cost, \$2,500; Ellen A. Thrush, owner; George E. Teets, architect.

Bayonne.—North Boulevard, No. 26, four 2-story frame dwellings, 22x60; cost, \$2,800; Perlman & Berkmal, owners; Eugene Reilly, architect.—19th street, East, three 3-story frame dwellings, 75x83; cost, \$9,000; Mrs. Botkin, owner; architect same as last.

Belleville.—Soho, 1-story frame passenger station; cost, \$4,000; Erie R. R. Co., No. 26 Cortlandt street, N. Y. City, owner; private plans.

Bloomfield.—Broad and Baldwin streets, 3-story frame store and apartment; cost, \$2,500; Peter A. Wade, owner; private plans.—Franklin street, 2½-story frame dwelling, 28x38; cost, \$4,000; E. Harris, owner; J. F. Capen, Newark, N. J., architect.—Spruce street, 2½-story frame dwelling; cost, \$3,500; Wm. R. Cousbrook, owner; F. T. Hasselman, Orange, N. J., architect.

East Orange.—Dodd street, 2½-story frame dwelling; cost, \$4,000; Lizzie C. Dodd, owner; private plans.—Grove street, near Central avenue, 2½-story frame dwelling; cost, \$4,000; Walter H. Jackson, owner; Theodore Mead, No. 190 North 6th street, Newark, N. J., architect.

Elberon.—One 2½-story frame and stone dwelling; 60x100; cost, \$25,000; Alvert F. Hochstader, No. 51 Lafayette place, N. Y. City, owner; Herts & Tallant, No. 256 5th avenue, N. Y. City, architects.—One 2½-story frame and stone dwelling, 60x100; cost, \$25,000; Henry Sachs, No. 31 Nassau street, N. Y. City, owner; architects same as last.—Eight 2½-story brick and stone dwellings; cost, \$25,000 each; Herts & Tallant, No. 258 5th avenue, N. Y. City, architects.

Garwood.—One 3-story frame road house; cost, \$5,000; Wm. Holz, Cranford, N. J., owner; J. B. Warren, Harrison, N. J., architect.

Glen Ridge.—Lincoln street, 2½-story frame dwelling, 24x26; cost, \$3,000; Theodore Salfner, No. 455 Broome street, N. Y. City, owner; Chris. Myers, No. 361 Broadway, N. Y. City, architect (plans only).

Haledon.—One 2½-story frame dwelling; cost, \$2,000; R. H. McQuillen, Paterson, N. J., owner; Harvey Cook, Paterson, N. J., architect.

Jersey City.—Duncan avenue, No. 30, 2½-story frame dwelling; cost, \$2,200; Andrew J. C. Foye, No. 68 Reade street, N. Y. City, owner; Andrew E. Foye, No. 11 Broadway, N. Y. City, archi-

tect.—Ship avenue and Boulevard, 2½-story stone, brick and frame dwelling; cost, \$25,000; Henry Lembeck, owner; Wm. H. Wolfe, architect.—Hudson County Boulevard, four 3-story brick dwellings; total cost, \$14,000; L. M. LeFevre, owner; Albert E. Pia, architect (plans only).

Kearney.—Kearney avenue, 2½-story frame dwelling, 24x40; cost, \$3,500; Alice Boyd, owner; J. B. Warren, Harrison, N. J., architect.

Montclair Heights.—Valley road, 2½-story frame dwelling and stable; cost, \$6,500; Francis Jacobs, Montclair, N. J., owner.—Valley road, 2½-story frame dwelling, 28x35; cost, \$4,000; August Wikstrom, Montclair, N. J., owner.—Valley road, 2½-story frame dwelling, 36x34; cost, \$5,500; Mrs. E. A. Simpson, Montclair, N. J., owner; A. W. Simpson, architect for all.

Newark.—Belmont avenue, No. 417, 2½-story frame dwelling, 24x42; cost, \$4,000; Jack Luchard, owner; Wm. M. Eisenbiegler, architect.—North Broad street, 2½-story brick and stone dwelling, 18x62; cost, \$5,500; Geo. W. Tichnor, owner; L. A. Virtue, architect.—Charlton street, No. 277, 3-story frame dwelling, 22x57; cost, \$4,000; Auralia F. Pfenning, owner; Schwietzer & Diemer, No. 192 West Broadway, N. Y. City, architects.—Chestnut street, near Sandford, two 2½-story frame dwellings, 18x38; cost, \$3,200; James Cadmus, owner; S. Wonderly, architect.—Columbia Heights, 2½-story frame dwelling; cost, \$2,500; Otto Arnold, Bailsburg, N. J., owner; J. H. & W. C. Ely, architects.—Magnolia street, No. 45, 3-story frame dwelling, 22x40; cost, \$3,000; Lukasko & Szekely, owners; Wm. K. Schoenig, architect.—Fourth avenue, No. 427, near 9th street, 2½-story brick and frame dwelling; cost, \$4,500; Francis W. Jackson, East Orange, N. J., owner; Theodore Mead, architect.—Fifth avenue, No. 4, 2½-story frame dwelling; cost, \$4,500; Sebastian Hamon, owner; Wm. K. Schoenig, architect.—Bank street, No. 84, addition to 5-story brick furniture warehouse; Thos. H. Van Horn, owner; Thomas Cressey, architect.—Lang street, 3-story frame dwelling; cost, \$4,000; Mrs. Francis Stock, owner; private plans.—Littleton avenue, 3-story frame dwelling; cost, \$4,000; Richard Rininger, owner; E. A. Wurth, architect.

New Brunswick.—One 2-story frame dwelling, 32x85; cost, \$4,000; F. H. Palmer, 7th avenue, near 2d street, Brooklyn, N. Y., owner; H. L. Spicer, No. 326 56th street, Brooklyn, N. Y., architect.

Passaic.—One 2½-story frame dwelling, 80x30; cost, \$5,000; W. S. Anderson, owner; F. W. Wentworth, Paterson, N. J., architect.

Passaic Bridge.—One 2½-story frame dwelling; cost, \$5,000; F. F. Chadwick, owner; F. W. Wentworth, Paterson, N. J., architect.

Paterson.—Sassafras street, 2½-story frame dwelling; cost, \$2,000; August Ameys, owner; Henry Albers, architect.—28th street, near Broadway, 2½-story frame dwelling; cost, \$6,000; Samuel Sheldon, owner; J. H. Post, architect.—Broadway, 2½-story frame dwelling, 25x60; cost, \$6,000; Dr. B. H. Rogers, owner.—Keen street, No. 81, 3-story three-family brick flat; Mrs. Emma K. McCarthy, owner.—Van Houten street, addition to 5-story brick store, 33x100; cost, \$10,000; Quackenbush & Co., owners; F. W. Wentworth, architect for all.

Plainfield.—One 1-story brick and stone church; cost, \$5,000; African M. E. Church Society, owner; W. H. Clum, architect.—West Front street, 2½-story frame dwelling, 24x41; cost, \$3,500; John Morton, owner; A. C. Rogers, architect.

Pluckmin.—One 2½-story frame summer hotel; 70x68; cost, \$16,000; James B. Brown, Somerville, N. J., owner; Jacques Vanderbeck, Somerville, N. J., architect.

Rutherford.—Brick and stone factory, boiler and engine-house; Zahn & Bowly, owner; Emil F. Maurer, No. 331 Pleasant avenue, N. Y. City, architect.

Weehawken.—Angelique street, near Hudson avenue, 2-story brick flat; cost, \$2,200; Evasie Barbano, West Hoboken, N. J., owner.—Maple street, near Hudson avenue, 2-story brick dwelling; cost, \$2,000; Julius Magwolf, West Hoboken, N. J., owner; Geo. B. McIntyre, West Hoboken, N. J., architect for both.—Palisade avenue, near Jane street, 2-story frame dwelling, 22x50; Chas. F. Neslage, Union Hill, N. J., owner; R. C. Dixon, Union Hill, N. J., architect.

West Hoboken.—Summit avenue, near John street, 3-story frame dwelling and store; cost, \$4,000; Gaspara Lagattuta, No. 2409 First avenue, N. Y. City, owner; Fred Hansel, architect.—Central avenue, 2-story frame flat and store; 50x58; cost, \$6,000; Peter Cona, owner; Wm. H. Luche, Weehawken, N. J., architect (plans only).

OF INTEREST TO THE BUILDING TRADES.

Lewis H. Voss, architect, has moved from No. 350 Fulton street, Brooklyn, to No. 65 De Kalb avenue.

It is said that contracts to equip the Third avenue surface system with electric motive power have been prepared and that some of them have been signed.

Captain George M. Butte, of the First New Jersey Volunteers, dropped in on his friends at the Building Trades' Club from Camp Alger this week. He has been ordered to Porto Rico.

Th. Englehardt, No. 905 Broadway, Brooklyn, is preparing plans for a brewery to be erected by the North American Brewing Co., at Ridgewood. Details have not yet been determined.

James R. McAfee, No. 71 8th avenue, secretary of the Em-

ployers' Association of Roofers and Sheet Metal Workers, will return on Tuesday from a two weeks' stay at Centreville, Sullivan Co.

The following is a statement of the number of permits granted for new buildings and alterations in Brooklyn during last month, and the estimated cost of the same: Brick buildings, 126; frame buildings, 228; total buildings, 354; alterations, 160; total number of permits, 514. Estimated cost of brick buildings, \$1,018,200; estimated cost of frame buildings, \$521,150; total cost of buildings, \$1,539,350; estimated cost of alterations, \$189,414; total estimated cost of all work in August, \$1,728,764; total estimated cost of same for August, 1897, \$1,213,832; excess in favor of 1898, \$514,932.

The well-appointed rooms of the Building Trades' Club are proving very attractive to members during the heated term, possessing, as they do, all the advantages in the way of light and air, which attach to the top floor of a modern skyscraper situated on a corner lot and looking into a city square. During the noon hours, namely from 11:30 to 2:30, the club is alive with the bustle of the dining-room. The popularity of the club as a meeting place for members at luncheon is due in a very appreciable degree to the excellent cooking and service provided under the efficient management of Steward Linneman, and to the circumstance that the restaurant is conducted, not with a view to profit, but with a view to habituating members to spend their leisure at the club.

Justice Beekman, of the Supreme Court, has denied the motion of Rafael E. Boitel for an injunction to restrain ex-Gov. Levi P. Morton from tearing down No. 114 Nassau street, Nassau Chambers. Boitel is the lessee of space for a cigar-stand on the ground floor at an annual rental of \$800. Mr. Morton's representatives offered Boitel \$1,000 for the surrender of his lease. Boitel, however, demanded \$3,000, and a twenty-year lease of quarters in the new building at the same rent as formerly. In denying the motion for the injunction Justice Beekman says that, while Boitel is clearly within his rights under his lease in remaining where he is, notwithstanding the exigencies of the case, Mr. Morton, who disclaims any intention of interfering with him in his possession of the store, has the right to remove the other portions of the structure. Should the rights of Boitel be in any way infringed or any injury done to his store, application for the injunction may be renewed.

Attention has been called in this paper to the necessity for a stricter enforcement of the law against unlicensed plumbing. In order to enlist the active support of the public in support of the law, it may not be amiss to recall the fact that a plumber cannot, in a court of law, collect a claim for work done unless he has registered with the Building Department and the Board of Health, and has a certificate of competency from the Examining Board of Plumbers. The double registry, with the Board of Health and the Building Department, dates from 1892. The general plumbing law of that year gave the Health Board supervision of matters relating to plumbing. But in an act passed at the same session of the Legislature the New York Building Bureau was taken from the Fire Department and reorganized as an independent department. The jurisdiction over plumbing was removed from the Health Board to the new Building Department. But the Building Law omitted to repeal that section of the plumbing law which relates to registry with the Board of Health.

MEETINGS FOR THE COMING WEEK.

Mason Builders' Association, Building Trades' Club, Thursday, 8 p. m.

Master Painters' and Decorators' Association, Building Trades' Club, Tuesday, 8 p. m.

Questions and Answers.

ENCROACHMENT.

To the Editor of THE RECORD AND GUIDE:

Please decide same in next issue if possible: A bets that if B's property encroaches 4 inches on A's property, said encroachment to be a brick wall, that A can make B remove same; encroachment to be there at least two years.

Answer.—He can.—Law Editor.

REPAIRS.

To the Editor of THE RECORD AND GUIDE:

Is a tenant required to replace glass in door which has been broken by slamming of door due to wind? Lease does not cover point in question.

Answer.—Yes. Ordinary repairs are to be made by the tenant.—Law Editor.

WIFE GIVES HUSBAND POWER OF ATTORNEY.

To the Editor of THE RECORD AND GUIDE:

Kindly inform me what should be done in this case: A young married woman has a business, but lets her husband run it and have power of attorney for all transactions; later he consolidates with another company and is given shares and paid a salary. The wife did not want it done, but could not do anything; now I would like to know if the husband still has the power of attorney? What would she do to break his power, seeing she is not interested now, and act for herself in the future?

Answer.—I cannot answer this question definitely as the exact

terms of the power of attorney are not given. I doubt if they are comprehensive enough to give the husband the legal right to do what he has done. If they are not, the wife may sue to recover back her business.—Law Editor.

COMMISSION.

To the Editor of THE RECORD AND GUIDE:

A had an advertisement in a paper advertising flats for sale or to exchange; so B told A that he had lots to trade for the flats. These lots did not suit. B went to another broker and gave him the full particulars and the name of owner of the property; so he (broker) went direct to the owner, and, offering him some lots to exchange for the property which B has given to him, without notifying B that he has made a proposition to the owner himself. I would like to know if A and B are entitled to half part of the commission or not?

Answer.—Not unless there was an agreement to that effect.—Law Editor.

SCHOOL-HOUSE VERSUS FLAT-HOUSE.

To the Editor of THE RECORD AND GUIDE:

Would you kindly answer in your paper if a school is built opposite a piece of property, same being a flat house, would it injure or improve it?

Answer.—We cannot answer this question definitely unless we know the location of the property. Generally it is understood that a schoolhouse opposite a flat impairs the value of the latter.—Editor Record and Guide.

DAMAGES.

To the Editor of THE RECORD AND GUIDE:

Firstly: I occupy a two-story frame house. A short time ago I repainted my house. Now a party has built a large four-story building up to my line. In doing so he has marred and disfigured my house so that I will have to repaint it. Have I any redress? Secondly: When they got to my top line of building they found the moulding in their way so that they turned up the tin and broke it so that I had to employ a tinsmith to repair it to save my ceilings. Can I charge that to them? Thirdly: When building the walls above my house they let several bricks fall on my roof and made several holes, so that the next rain that came came through and spoiled my two ceilings. Please advise me what to do.

Answer.—1. You can sue him for damages. 2. If your moulding projected over the adjoining lot, they had a right to remove it, as to that extent you were the trespasser, and you cannot charge the expense to them. 3. You can sue him for damages.—Law Editor.

MECHANICS' LIENS.

To the Editor of THE RECORD AND GUIDE:

Kindly answer the following question in your next issue. B files a lien against A for a larger amount than what is coming to him, B having furnished A with an itemized statement which would prove B trying to collect more than rightfully due him. Can A have the lien discharged by order of court, and if he did could B file another lien for a smaller amount?

Answer.—A can have the lien discharged, but not for the reason that the lien is for a larger amount than is set forth in the statement made by B. The lien law provides the following methods by which a lien may be discharged: 1. By the certificate of the lienor, duly acknowledged or proved and filed in the office where the notice of the lien is filed, stating that the lien is satisfied and may be discharged. 2. By failure to begin an action to foreclose such lien or to secure an order continuing it, within one year from the time of filing the notice of lien. 3. By order of the court vacating or cancelling such lien of record, for neglect of the lienor to prosecute the same, granted pursuant to the code of civil procedure. 4. By giving a bond as prescribed by the law. 5. By the payment of the money into court.—Law Editor.

BROKER'S COMMISSION

To the Editor of THE RECORD AND GUIDE:

Will you kindly answer the following in your next issue. (1) A is offered a house for sale by the owner himself, and procures a purchaser who offers a certain price, which is accepted; and a day is appointed to sign contract, on which day all parties were present at the lawyer's office of the would-be purchaser, the latter having drawn \$500 from the bank for the purpose of putting up a deposit to bind the bargain. In the meantime contracts had been drawn up by a friend, or the lawyer, of the seller, which were shown to the would-be buyer's lawyer and were not accepted; as the following clauses were scratched through with pen and ink: "A proper warranty deed containing full covenants duly executed and acknowledged to convey and assure to the grantee an absolute fee of said premises." I suppose it would mean: That he, the said John Brown, party of the first part, will not warrant the title to said premises. However, the lawyer for the buyer would not accept other than a warranty deed, which the seller would not give, although he has owned the said property eleven years, so the sale falls through. Is A entitled to his commission, as he was not informed that a warranty deed would not be given. (2) To claim commission in case of a sale, must a broker have a written agreement from owners?

Answer.—(1) A is entitled to his commission. (2) No.—Law Editor.

Table listing various individuals and companies with associated numerical values, likely representing debts or judgments. Includes names like Seighardt, Anthony-G Elias, Schrader, Frank-Korner & Schwabeland, etc.

Table listing individuals and companies with associated numerical values. Includes names like Bamman, Ferdinand-C-Mary H Miller, Bernay, Louis-M Hahn, Ballays, Frank-T-H Horton, etc.

1. Vacated by order of Court. 2. Suspended on appeal. 3. Released. 4. Reversal. 5. Satisfied by execution. 6. Annulled and void.

MECHANICS' LIENS.

Table listing mechanics' liens with details such as location (e.g., Hampden st, No 6, Fordham Heights) and amounts.

Table listing individuals and companies with associated numerical values. Includes names like J Ryan agt Maria A Martin and R A Canfield, John H Deeves & Bro, etc.

BUILDING LOAN CONTRACTS.

Table listing building loan contracts with details such as location (e.g., Washington av, e s, 160.7 s 182d st) and amounts.

ORDERS.

Table listing orders with details such as location (e.g., 132d st, s s, 325 w Amsterdam av) and amounts.

SATISFIED MECHANICS' LIENS.

Table listing satisfied mechanics' liens with details such as location (e.g., West End av, n e cor 80th st) and amounts.

SATISFIED JUDGMENTS.

Table listing satisfied judgments with details such as location (e.g., Beth Israel Hospital Society-The Hebrew Free School Assoc City of N Y) and amounts.

FIDELITY TRUST COMPANY, NEWARK, N. J.

Capital and Surplus, \$600,000.

Guarantees titles to Real Estate in any part of New Jersey. Information, searches and Abstracts of title furnished. Special attention paid to titles in Essex and Monmouth Counties, New Jersey. Charges fixed and moderate. Money loaned to complete purchases.

New York Office,

Stewart Building, No. 280 Broadway, Telephone, 1341 Franklin.

Table listing various mortgage transactions with names, addresses, and amounts.

MORTGAGES.

Table listing mortgage transactions including names like Adams, William R and amount 193.

Table listing mortgage transactions including names like Grummon, Mary E to Orange Savings Bank.

CHattel Mortgages.

MISCELLANEOUS.

Table listing miscellaneous transactions including Clark, Frances to Sanford E Ryman.

Saloon Fixtures.

Table listing saloon fixtures transactions including Clark, Henry to Peter Hauck.

Household Furniture.

Table listing household furniture transactions including Alrode, Addie to A H Van Horn.

Hudson County.

(In each Conveyance, Mortgage and Chattel Mortgage where the city or town is not mentioned, read it Jersey City.)

Aug. 25 to 31--Inclusive.

Conveyances.

Table listing conveyance transactions including Allen, Robt to A W VanDeusen.

Strong, E A to J F Ness, Kearney.....nom
 Suderley, F E to R B Weise, Hoboken.....nom
 Sullivan, J J to Loretta Sullivan.....5,000
 Thiele, August by Master to C Thiele and wife.940
 Tumilty, Kate and husband to J Garrick.....nom
 Vreeland, Clarence by City Collector to H F Knapp.....74
 Weise, E E to F E Suderley, Hoboken.....nom
 Woodcliff Land Impt Co to F Otterstedt and wife, N Bergen.....700
 Zeiger, Frank to W Frank, Guttenburg.....4,200

MORTGAGES.

The figures in parenthesis indicate the number of years for which the mortgage is given.

Bahr, Julius and Patrick Curly to F W Mitchell. (1).....6,800
 Bauer, Valentine to E A Pyle. (3).....900
 Bergkamp, G B to A Becker, W Hoboken. (5).....2,000
 Budd, Henry and John Ehlers to Cossitt Land and Impt Co, Union. (5).....12,000
 Bundschuh, J G to Excelsior Mutual B and L Assoc, installs.....1,000
 Butler, Peter to J Ruppert, demand.....1,607
 Campion, Mary to Peoples B and L Assoc, Kearney, installs.....100
 Chapman, Geo to F Knobloch and wife, installs.....1,200
 Corcoran, Michael to N J Title Guarantee and Trust Co, installs.....1,000
 Cronin, T J to J P Moran, Bayonne. (1).....3,000
 Durr, Gustave to J G Gerber, W Hoboken. (1)300
 Edwards, Mary M to E G Lofquist, Kearney. (1).....200
 Ekholm, Matilda to E G Lofquist, Kearney. (3).....150
 Feldman, Bertha to Ellen Collins, Bayonne. (1).....200
 Ferguson, Louis, Harry and G W, Jr, to O and F Frommel, Hoboken. (3).....3,200
 Frank, Wilhelm to Hoboken B and L Assoc, Guttenberg, installs.....2,800
 Gorlin, Abram to I F Goldenhorn. (1).....214
 Graef, E A to exr of J Falkinburgh. (5).....4,000
 Gullian, Nazareth and Reuben to Hoboken B and L Assoc, installs.....5,000
 Herchenroeder, Chas to Monroe Eckstein Brew Co, Bayonne. (1).....1,000
 Hoffmann, Conrad to Henrietta M Brill, Union. (5).....1,200
 Holmes, Elizabeth A to Louisa Austin, Bayonne (5).....1,800
 Same to same. (5).....1,800
 Same to same. (5).....1,800
 Same to M Bollhardt, same. (1).....725
 Same to same. (1).....725
 Same to same. (1).....725
 Hussa, Pauline to Gardner Rendall Lumber Co, W Hoboken. (1).....200
 Jackson, Wisconsin to Madison B and L Assoc, installs.....1,900
 Jones, Clara F to B F Jones, Hoboken. (1).....100
 Kirwen, J A to G T and W P Mathews, installs.....3,420
 Koeplinger, G W and J H to Caroline Koeplinger. (1).....1,500
 Same to H A Stehn. (1).....400
 Layer, J G to Hudson City B and L Assoc, installs.....2,800
 Lewis, R E and Attie Roberts to E F White, Bayonne. (3).....2,500
 Same to M V Stringham, installs.....1,200
 Maier, Christian to P Hauck. (1).....1,200
 Malone, J C to exr J Falkinburgh. (5).....8,800

Matzdorff, Josephine to National B and L and Provident Assoc, W Hoboken, installs.....900
 McComb, J C to Commercial B and L Assoc, installs.....2,400
 Menegaux, L A and Franklin Adriance to Hoboken Land and Impt Co, W Hoboken. (3).....2,800
 Same to same. (3).....2,800
 Miskam, Fred to J Schmitt, W Hoboken. (5)7,000
 Moje, Herman to Martha B Stevens, Hoboken. (3).....7,000
 Musgrave, Louisa to Lafayette Mutual B and L Assoc, installs.....600
 Ness, J F to E A Strong, Kearney, installs.....1,050
 Nolan, E J to Mary Stumpf, Harrison. (1).....400
 Payne, Fredk to Mary A Throckmorton. (1).....850
 Perrin, Jas to Julia L Wilkinson, N Bergen. (3).....2,325
 Poehlmann, Mary to A C Eppinger, Union. (1)500
 Prigge, Claus to Ida W O Ahlborn. (3).....2,500
 Reiben, Will to Louisa H Mager, N Bergen. (5).....1,600
 Ritschel, Herman to J Schlegel, Union. (1).....700
 Rosenzweig, Moritz to German American B and L Assoc, installs.....1,500
 Schenck, J P to W Schuster. (5).....1,200
 Schenk, Lorenz to N J Title Guarantee and Trust Co, installs.....4,600
 Schlagentweith, Mary to Metropolitan Savings and Loan Assoc, N Bergen, installs.....3,000
 Schmidt, Theresa H to Greenville B and L Assoc, Bayonne, installs.....2,480
 Schneider, Alice to D Moennich, Hoboken. (5).....700
 Schrader, C C to N J Title Guarantee and Trust Co, installs.....5,000
 Seglin, Joseph to Louisa Austin. (5).....4,500
 Same to same. (5).....4,500
 Shannon, Stephen to E Metzger, Harrison. (2).....600
 Smack, W C F to Harrison and Kearney B and L Assoc, Kearney, installs.....1,600
 Smack, W E to Harrison and Kearney B and L Assoc, Kearney, installs.....1,600
 Societa di Mutuo Socorso frai Cittadini di Monte San Giacomo Fratellama di Santa Anna to A Granelle, Hoboken. (1).....1,000
 Statley, Chas to Provident Inst for Savings, W Hoboken. (1).....5,000
 Steinhoff, H C to Margt Boehler, W Hoboken. (3).....1,000
 Stoneham, Mary E to M I Freese. (5).....4,500
 Strong, E A to J H White, Kearney. (3).....1,800
 The Lutz Co to C F Ruh guard of Frieda S L Berenbroick, Guttenberg. (3).....4,000
 Underwood, Cath A to S E Renner. (5).....2,500
 Van Deusen, A W to Bloomfield Savings Inst, Kearney. (3).....2,400
 Watt, Helen P to J C Hankey, Kearney. (3)2,000
 Weigel, E A L to exr J F Bond, Kearney. (1).....1,750
 Zeiger, Frank to Hoboken B and L Assoc, Guttenberg, installs.....600

Compton, J L to G A Brush, printing business.....1,000
 Faulkner, Cath to E A Pyle, wagon.....22
 Grosch, Nicholas and Valentine to J Beggs & Co, boiler.....178
 King, J to Nat C Register Co, register.....175
 Meyer, J F, Hoboken, to Nat C Register Co, register.....100
 Naughton, M, Hoboken, to Nat C Register Co, register.....50
 Newkirk, Geo to Nat C Register Co, register.....100
 Pidgeon, A J, W Hoboken, to Alice C Stoltz, butcher shop, horse and wagon.....150
 Paperlein, A G to Korner & Schwabeland Co, grocery and butcher business, horses and wagons.....538
 Sinsabaugh, C B, Hoboken, to Nat C Register Co, register.....100
 Sorhagen, Chas, Newark, to J Wilson, trucks.1,257
 Spliedt, Frank and W T Hilliard to A Hessler, bottling business, horses and wagons.....200
 Stillwell, J W, Bayonne, to D B Day, butcher shop, horses and wagons.....617
 Stuber, Will, Hoboken, to Bernheimer & S, pool table.....110
 Weber, Philip, Kearney, to T Atchason, surrey.....125
 Weiffelder, Fredk to Sahrer & Hauenstein, beer bottling business, horses and wagons.450

SALOON AND RESTAURANT FIXTURES.

Bredehoft, Chas, Hoboken, to T Petz.....475
 Butler, Peter to J Ruppert.....1,607
 Christiansen, Jens, Hoboken, to A Asmussen. 200
 Coyle, F H, Harrison, to P Hauck.....1,250
 Hachmann, Ed, Hoboken, to Rubsam & H. 3,000
 Herchenroeder, Chas, Bayonne, to Monroe Eckstein.....650
 Holste, C W, Hoboken, to F & M Schaefer.1,800
 Landwickel, August, W Hoboken, to Dorothea Bermes.....750
 McGuinness, Jos, Bayonne, to C Feigenspan. 600
 Moos, August, Hoboken, to Bachmann.....1,500
 Moos, August, Hoboken, to G Guldenpfenning.400
 Mueller, Peter to T C Vasel.....2,700
 Spada, Marino, Hoboken, to Rubsam & H.....948

HOUSEHOLD FURNITURE.

Gregory, Walter, Kearney, to A H Van Horn.29
 Michel, Julie, Kearney, to A H Van Horn.....194
 Vosburgh, F A to L Baumann.....100
 Wolff, Paul to L Baumann.....287

BILLS OF SALE.

Diers, Geo to B F Britten, grocery business, horses and wagons.....2,078
 Herzog, Fred to N A Herzog, saloon.....1,000
 Rausch, Simon to H Rausch, clothing business and house furnishing goods.....1,000
 Tuce, Francesco to D Rigrione, barber shop.700

JUDGMENTS.

Beal, Albert and R D Donnell—Mechanics Trust Co.....322.97
 Krispien, G A—G Roman.....318.28
 Post, Joseph—P J Connolly.....94.40
 Struckmann, Louis—Hills Union Brew Co.....251.04
 Tielberger, Chas—Sahrer & Hauenstein.....627.39
 Vonder Sandt, Katharine—J J Cleary.....115.50

CHATTEL MORTGAGES.

MISCELLANEOUS.

Beckmann, T H to Von Ojen & Segelken, grocery business, horses and wagons.....75
 Bondy, S I, Bayonne, to G H Cadmus, horses and carriages.....450
 Borrelli, Pasquale, Bayonne to A B Marx, pool table.....150
 Carl, Will, Union, to Nat C Register Co, register.....175
 Cassidy, Jas, Bayonne, to Nat C Register Co, register.....100

REVIEW AND RECORD.

BROOKLYN, SEPTEMBER 3, 1898.

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AUCTION SALES OF THE WEEK

The following are the sales that have taken place in the city auction rooms during the week ending Sept. 1, 1898.

* Indicates that the property described has been bid in for plaintiff's account.

T. A. KERRIGAN.

*Hancock st, No 284, s s, 175 w Tompkins av, 20x100, brk and stone dwell'g. Morts \$8,000.
 Wm H Reynolds.....\$9,500
 Bedford av, No 438, w s, 46.10 n South 9th st, 29.2x74.11, brk dwell'g. Theo E Green.....9,800
 South 2d st, No 114, s s, 103.6 e Berry st, 25x90, 3-sty brk dwell'g. Same.....4,275
 South 8th st, n s, 355 e Driggs av, 45x19, brk building. Same.....14,600
 *Belmont av, No 838, s e cor Atkins av, 40x90, 2-sty frame dwell'g, cor vacant. Louisa W Taylor.....3,000

*Montauk av, No 251, e s, 150 s Belmont av, 20x100, 2-sty frame dwell'g. Same.....1,500
 *Milford st, No 213, e s, 110 s Pitkin av, 20x100, 2-sty frame dwell'g. Same.....1,000
 *Metropolitan av, n s, 100 e Driggs av, runs n — x n w 27 x s w 5.10 x s e to North 2d st, x e 25, 3-sty frame tenem't with store. Same.....2,500
 *3d pl, n w cor Smith st, 25x133.5, brk building on pl and brk building on st. Sarah M Mygatt.....5,000
 Park pl, No 177, n s, 124 e Carlton av, 21x131, brk and stone dwell'g. Ella V Cone a defendant.....5,000
 *Harrison st, s s, 200.5 e Van Brunt st, 50.1x126.10x50x129.9, frame building. Cath E Hegeman.....3,000
 *Glen st, n s, 77 e Crescent st, 18x74, 2-sty frame dwell'g. Morts \$1,500. Michael Seitz.....1,900
 *Baltic st, No 505, n s, 75 e Nevins st, 25x100,

3-sty frame tenem't. Morts \$1,000. Mary Flynn et al exrs.....1,500
 *Lexington av, No 407, n s, 245.10 w Tompkins av, 24.2x100, frame dwell'g. John H Brinckerhoff.....1,500
 Sterling pl, s s, 175 e Franklin av, 18.4x110, brk and stone dwell'g. John H Stitt.....4,500
 *Marion st, Nos 269 1/2 to 273, n s, 250 e Howard av, 3 lots, each 16.8x100, 3 frame dwell'gs. Ellen Gillies.....4,500
 J. L. BRUMLEY.
 Union st, No 96, s s, 122 w Columbia st, 20.6x100. A Garaventa.....5,000
 J. L. WELLS.
 *Bay 22d st, s e s, 200 s w 86th st, 60x96.8. Reuben L Maynard.....6,000
 Total.....\$84,075
 Corresponding week, 1897.....434,666

Table listing names and amounts, including Rankin, George—Amelia Terrill, Ramsey, John—C H Nicoll, Ramweiler, Hy E—J Levy, etc.

SATISFACTION OF MECH. LIENS

Table listing satisfaction of mechanics liens with addresses and dates, such as 1 Stone av, e s, 100 n Pitkin av, 20x100, Candee & Krekeler Co agt Abraham Cohen and James O'Connor, Aug 19.

NEW BUILDINGS.

The first name is that of the owner; ar't stands for architect; b'r for builder. All roofing material is tin unless otherwise specified.

Table listing new buildings with addresses and descriptions, such as 1454—Ovington av, n s, 420 e 13th av, 2-sty and attic frame dwell'g, 18x42, 1 family, shingle roof; cost, \$3,000.

SATISFACTION OF JUDGMENTS

Table listing satisfaction of judgments with names and amounts, including Burnham, Eliz A—A Denike, Chisholm, Alex R—M P Prout, etc.

MCHANICS' LIENS.

Table listing mechanics liens with addresses and amounts, such as Poplar st, s w cor Willow st, 24.4x95, Leon Lawrowitz agt Betts Construction Co, \$780.00.

Table listing mechanics liens with addresses and amounts, such as 1476—Brooklyn av, e s, 280 s Av C, 2-sty frame dwell'g, 25x50, 4 families each; total cost, \$3,000.

Table listing mechanics liens with addresses and amounts, such as 1477—7th av, n e cor 57th st, 3-sty frame dwell'g, 20x37, 2 families; cost, \$5,000.

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to James M Seaman. Bedford av, w s, adj conduit line, 32x100, Bellmore. 550
Bell, Andrew T to Henry C Van Cott. Bayview av, w s, 50 n Willow pl, 50x100, Oyster Bay. 200
Blake, Walter D to Philip M Wood. Division av, s w cor Hillside av, 75x100, Richmond Hill. 4,000
Browne, Frank H to Riverhead Savings Bank. Holland av, w s, 220 s Boulevard, 50x158, Rockaway Beach. 1,500
Same to same. Holland av, e s, 244 s Boulevard, 50x100, Rockaway Beach. 1,500
Burns, William M to Flushing Co-operative Savings and Loan Assoc. Juniper st, n s, 450 w Jamaica av, 25x100, Flushing. 600
Caemmerer, Amelia to John Johnston. East Rockaway av, e s, adj land Lorenzo D Simons, runs e 150 x s w 562.7 x n w 149.10 x n e 569.8 to beginning, East Rockaway. 1,000
Carpenter, Tredwell D to Charles L Phipps. Grant av, e s, 300 s University pl, 25x106, Chester Park, Jamaica. 1,500
Caulfield, Ann to Peter and Caroline Wernsdorf. Home st, s e cor Corona av, 123x100x88.3x 105.11, Corona Heights. 1,500
Duffy, Thomas to New York Building Loan Banking Co. Burling av, w s, 150 s Forest av, 50x100, Flushing. 3,400
Dunne, Daniel to Edward and Abraham Barlow. Lots 1,186, 1,187 block 37 map 2,023 lots of Wm Ziegler, Morris Park. 2,000
Farnsworth, Frank G to John H Stoutenburgh trustee of Samuel Browning decd. Atlantic av, s s, 25 w Hoffman av, 75x100, Woodhaven Junction. 650
Gallagher, Henry J to Wm J Hamilton. Oak st, n s, 100 e Sycamore av, 50x100, Corona. 500
Gray, Sallie M to Geo A Warfield. Broadway, s w cor Wilson av, 55.4x96.8x50x73.11, Flushing. 1,900
Helpt, Paul R L to Christian M Meyer. Lot 1,214 map Section A, Elmhurst. 1,200
Herold, Frank to John F Sauer. Grand Central Boulevard, n s, 281.4 e Center st, 102.1x 50x108.10x50.5, Hempstead. 1,587.35
Heipt, Peter R L to Cord & Christian M Meyer. Lot 1214 map section A, Elmhurst. 1,500
Jahelka, John W to John Beyer. Highway along land Jacob D Fowler, e s, adj land Andrew Gorsline, —x—. 500
Jordan, Maggie to Glen Cove Mutual Ins Co of Glen Cove. 10th av, s s, adj lot 1,401 on map of camp ground, Sea Cliff Grove, 60x90, Oyster Bay. 200
Kling, George to Jacob Hoffman Brewing Co. Worthington st, w s, 116.2 s Forest st, 50x100, Locust Grove, Newtown. 500
Leith, Alexander to Irving S Rushworth. Thomson av, n s, 20 e Grant av, 40x100, Woodside Heights. 500
Lynch, Mary E to John C Benham. Highway from Watt's Mill to Far Rockaway, adj land of Whitehead Abrams, contains abt 18 acres, Valley Stream. 3,000
Loehr, August to Franz Schilp. Grand av, n s, 75 ft e Albert st, 25x100.1, Long Island City. 400
Matur, Lorenzo to James Birchett. Freeman av, s s, 49.9 e Rapelye av, 97.3x73x93x72, L I City. 1,400
McLaughlin, Henry to Long Island City Savings Bank. Bartow st, e s, 325.2 n Grand av, 25x 116.5x25x115.4, L I City. 1,300
Meuse, Felix to Frank B Edmonds. Dosoris lane, w s, adj land James Hall, 75x199, Glen Cove. 1,500
Mitchel, John W to Thomas Clapham. Parcel at Manhasset, lying s of Flushing and n North Hempstead turnpike, at division line Thomas Clapham and Chas T Mitchell, contains 1 acre, North Hempstead. 2,100
Maigne, Oscar J to Helena C Mahler. Stewart av, n e cor Spruce st, 135.7x263.5x223.1 to beginning, Morris Park. 2,000
McGahey, Edward J to Queens Co Bank. Broadway, n e cor Farrington st, 38.10x45.2x36.10x 45, Flushing. 3,000
Merkel, Wilhelm to Ansel L and Carrie E Freeman. William-st, n w s, 25 s w Martin st, 25x100, Newtown. 1,300
Miller, Walsingham A to Louis F Duryea. Highway from Glen Cove to Lattingtown, n s, adj land George J Price, contains abt 49½ acres; parcel adj above parcel and Dosoris Mill Pond, contains abt 2 1-3 acres; parcel be-

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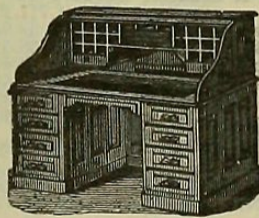
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gins at n w cor thereof on Dosoris Mill Pond, adj land of Mr Tappan, contains abt 1¼ acres, Oyster Bay. 10,000
Muller, August to Johanna Doelger. Lots 17, 18 block 11 map of Muller's Maple Hill Park, Jamaica. 1,000
Payne, Frank O to Oscar L Coles. Forest av, s s, 553.6 w land J W Campbell and Chas Pratt, 75x150, Glen Cove. 2,250
Peper, Henry to Christian Monkemayer. Whitepot road, n s, adj land George Baum, contains 6 acres, Whitepot, Newtown. 5,000
Physioc, Jessica F to Sarah J Meers and Emma L Hanley. Highway through Bayville, n s, adj land Daniel and Robert Feeks, contains abt 4 acres, Bayville. 2,250
Ruger, William to Nassau Co-operative Building and Loan Assoc. Lots 16 to 20 block 10 map of Hillside Avenue Land Impt Co, Jamaica. 2,500
Ryan, George to J Geo and Mary J Klausacker. Lots 28 and 30 block 3 map of Grumell property, Newtown. 1,400
Simonsen, Chas P to Howard M Schleicher. Willow st, s s, 100 w Jefferson av, 100x100; Franklin av, w s, adj land Mary R Coles, 50x 160, Glen Cove. 1,000
Solms, Charles to Title Guarantee and Trust Co. Fulton st, n s, 50 e Briggs av, 50x90, Morris Park. 2,000
Summers, Maggie S to Josephine Canal. Lots 679 to 683 block 74 map No 7 of Royal Land Co, Valley Stream. 1,000
Siebert, Magdalena to Emma Stehlin. Lot 26 block 1 map land Brown, Norris & Hardenbrook, Jamaica. 600
Stern, Nathan to John W Weber. Lots 358 to 361 map Long Island Real Estate Exchange and Investment Co, Richmond Hill Terrace. 1,200
Sitt, George to Therese Wuller. Harman st, s e s, lots 91, 92 map No 2 Germania Real Estate and Improvement Co, Newtown. 700
Tymerson, Elizabeth to Jacob D, Ellen S and Emma E Foster exrs of Ida A Foster. Cedar av, e s, 400 n Broadway, 117.5x25x115.5x25, Jamaica. 1,500
Van Horn, Walter C to Jacob C Bergen. Cedar av, e s, 450 n Broadway, 113.6x—x109x41.8, Jamaica. 1,500
Weiss, George to Catharine Claus. Lot 203 block 10 map land Wm T Pinkney, Winfield, L I. 400
Wilkening, Frederick to Christiana Kent. Lots 30, 31, 32 block P map of Joseph H Van Mater, Maspeth, L I. 1,450
Wicks, Hamilton S to George and Henry Flear. Hillside Park, n s, adj lot 176 on map No 2 of Hillside Park, contains 10 acres, Jamaica. 375
Same to Howard M Smith. Same property. 2,500

ASSIGNMENTS OF MORTGAGES.

Baird, Andrew D to Manufacturers National Bank of Brooklyn. nom
Bossert, Louis to Emilie Huber. 1,000
Hutton, Florence E to James H Ludlam. nom
Kampfe, Otto and Michael Buchman exrs of Andrew Ginta to Eva Kampfe. nom
Remsen, Catharine A to Wm H Burgess. 1,800
Steinfuhrer, Chas D F exr of Mary Black to Chas D F Steinfuhrer. 12,011

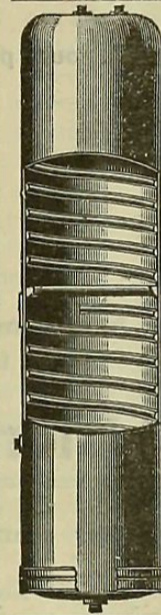


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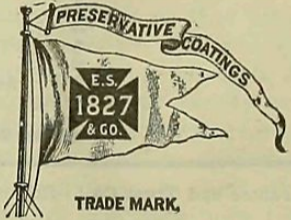
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JUDGMENTS.

Bond, Julia—Cornelius E Remsen. 155.48
Campbell, Elizabeth—Harry Held. 127.90
Coates, Lawrence W—Harold C Dayton. 120.68
Flaherty, Mary—Elizabeth Schoch. 74.07
Flynn, Eleanor—Chas A and Edward Du Vier. 577.88
Gleason, Patrick J—Henry A Powell assignee of John C Provost. 2,312.90
Hanson, James—Morgan S Roper. 84.72
Harrigan, Augusta—W Andrew Seaman. 82.05
Mott, Richard, Jr—Richard Mott, Sr. 1,380.14
Morton, Ann C—Stephen S Marshall. 360.26
New York, City of—Pauline Fitzgerald, \$18;
Anna Denny, \$16.50; Grace Brodie, \$16.50;
Harriet Kelly, \$16.50; Catharine Shea, \$15.75;
Mary J Wood, \$20.50; Teresa A Dease, \$18;
Alice McAltes, \$16.50; Janette R Parks,
\$16.50; Elizabeth Perrin, \$16.50; Ellen Lyons,
\$16.50; Mary McAlpin, \$16.50; Nellie Lawler,
\$19.50; Harriet L Good, \$18.75; Mary A Vor-
bach, \$18; Margaret L Terry, \$16.50; Anna J
Welling, \$16.50; Zaenka Mucha, \$19.50; Mary
T Browne, \$18.75; Rose J Dyer, \$19.50; Helen
Smith, \$19.50; Mary A Colligan, \$21; Susan
McCloskey, \$18; Annie M McCusker, \$19.50;

Agnes Dempsey, \$18; Mary R Colgan, \$19.50;
Elizabeth Smith, \$16.50; Margaret O'Brien,
\$16.50; Katherine McCarty, \$16.50; Josephine
Tobin, \$16.50; Mary McCarren, \$18; Mary
Walterling, \$17.25; Rudolph M Meyers. 225.69
New York and College Point Printing Co—Abra-
ham S Trier and ano. 2,123.73
Nichols, Seaman—Floyd Weeks. 25.45
O'Neill, Patrick—F & M Schaefer Brewing Co. 1,717.26
Pettit, Smith—T C Van Wyck. 39.94
Schreiber, August—John V Jewell. 38.54
Salmon, Morris and Lena—Isaac Osserman. 102.84
Setzius, John—Geo F Weeden. 355.81
Tyrell, Edward M—J C Provost. 2,312.90
Whyard, William W—H C Dayton. 120.68
Weinz, Christ and Margaret—Henry Schneidt. 33.63
Wolff, Frederick W and Amelia C—De Ronde
Bros & Co. 76.38

MECHANICS' LIENS.

Aug. 23.
Metropolitan av, n s, Newtown, L I. Pasquale
Carapolla agt Jacob Debevoise, Carl Beck and
Kessler. 59.45
Lots 337 to 339 block 13 map of 2,023 lots Wm
Ziegler, Morris Park, L I. Same agt Emma
Gernant and Carl Biek. 39.00

Lots 1227, 1228 block 45 map 1,567 lots of Wm
Ziegler, Morris Park. Same agt Carl Mark,
Carl Biek and Baker. 70.57
Secatogue av, e s, 1,000 s Long Island R R,
Farmingdale, Oyster Bay. Forrest E Post
agt Edith E and Philip S Saitta. 38.70
Aug. 25.

Lot 8 block 16 plot 1 map of Brooklyn Hills
Improvement Co, Jamaica, L I. Henry Bau-
mann agt Florence E Farnsworth, E W West-
cott, att'y, John B Sabine and Serial Build-
ing and Loan Assoc. 200
Same property. Same agt same. 100
Aug. 26.

Queens av, n w cor 20th st, Ingleaside, Flushing,
L I. John Casa agt Realty Trust Co, John
Curran and Pace & Falta. 16.40
Same property. Antonio Crispi agt same. 31.55
Same property. Charles Saraschina agt same.
20.90
Aug. 27.

Jackson av, s s, 101 w Coddington pl, New-
town. Charles Singer agt Rodney C F
Combes & Co and Peter Tostevin's Sons. 3,300
Woodbine st, n s, 440 e Woodward av, New-
town. Nicholas Eissenhauer agt James Hig-
gins. 70

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