

JOURNAL OF THE AMERICAN INSTITUTE OF ARCHITECTS

Vol. V

NOVEMBER, 1917

No. 11

Shadows and Straws

THE INDUSTRIAL HOUSING EMERGENCY, in its relation to the war, seems to be involved in a maze of obscurity. The original committee of the Council of National Defense, charged with the task of investigating the situation, made its report to that body more than two months ago. Its findings must have been either incomplete or unsatisfactory, for the Council immediately began holding hearings which apparently had no other object than the verification of the evidence presented by the committee. This process did not produce any tangible result, and we may suppose that it still left the whole question where it was at the beginning, since a third committee, of which Mr. Otto Eidlitz, of New York City, was made chairman, was charged to cover the same ground. This committee reported directly to the President and his cabinet, we believe, and while the substance of the report has not been made available, press reports indicate that it carried definite recommendations and made plain the fact that a shortage of houses was seriously interfering in the production of many vital necessities of war. Subsequent to that report, there have been rumors to the effect that financial aid would be extended to one or two housing undertakings which had been begun, or which were ready to begin, but which had been stopped by shortage of money. Other rumors were to the effect that the whole matter, with the possible exception of such action as we have mentioned, would be left to be dealt with by Congress at its next session.

THE SHIPPING BOARD, which has separate authority for dealing with the house-shortage, has, according to a press report, enlisted the services of Mr. Flannery, President of the American Vanadium Company, whose task will be

to see that housing accommodations are provided, as fast as possible, for workmen in the shipbuilding centers. On the other hand, it is also rumored that the Shipping Board's Committee on Housing will be merged with a general Commission or Administration, which will deal with all housing undertakings in which the Government has an interest. What the policies of this Commission will be is still left largely to conjecture, although current opinion inclines to the belief that it will devote most of its effort to financing private undertakings with government funds, and will commit the Government to actual participation in land-purchase and house-construction only when no other solution can be found. In contrast with such a procedure, assuming it to be the one to be followed, we have the experience of England, as narrated elsewhere in this issue by our special correspondent, Mr. Frederick L. Ackerman.

EXPERIENCE IN THE REGISTRATION of architects is developing at a rapid rate. The annual report of the State Board of Registration in New York state presents some very definite data upon which to base preliminary conclusions.

Total applications received during the first two years since the law went into effect number 1,991; of these, 175 were withdrawn, 1,367 have been approved, 358 have been disapproved with the recommendation that they be not given certificates without examination, and 89 remain to be given final consideration.

No examinations have been held for the admittance of new practitioners. Only two applications as yet have been received for registration upon examination.

During the year the Board has approved 350 applications for registration, making the total registration on September 13, 1917, 1,367. One hundred and eight applicants appeared before the Board during the past year for personal hearings, most of them in appeal from previous disapproval of their applications, and some upon request

THE JOURNAL OF THE AMERICAN INSTITUTE OF ARCHITECTS

Institute Business

New Members Elected

Delbert K. Perry, New Britain, Conn. Connecticut Chapter.

Frederick C. Lebenbaum, Chicago, Ill. Illinois Chapter.

Clark C. Wright, Chicago, Ill. Illinois Chapter.

Clarke Waggeman, Washington, D. C. Washington Chapter.

Nominations for Officers

To the Secretary of the Institute:

For the office of President of the American Institute of Architects, which is to become vacant at the close of the present year,* the undersigned members of the said Institute do hereby, in accordance with Article IX of the By-Laws, submit their petition for the nomination of Mr. Burt L. Fenner, of New York City.

John M. Donaldson, William B. Stratton, D. J. von Schneider, Charles Kotting, F. J. Winter, Arthur H. Scott, William Reed-Hill, John Scott, James B. Nettleton, and Hugh B. Clement of the Michigan Chapter; Edward A. Crane, John Hall Rankin, John P. B. Sinkler, E. P. Bissell, and George I. Lovatt, of the Philadelphia Chapter.

*By vote of the last Convention, the present officers hold over until their successors are chosen at the next Convention, tentatively fixed for the spring of 1918.—Editor.

Obituary

Frederick C. Bonsack

Elected to the Institute as a Fellow in 1897

Died at St. Louis, Mo., September, 1917

Isaac S. Taylor

Elected to the Institute in 1884; to Fellowship in 1889

Died at St. Louis, Mo., October 28, 1917

A. J. Bloor

Elected to the Institute as a Fellow in 1861

Secretary of the Institute 1874-77; 1881-83; 1887-89

Died at New York City, November 19, 1917

Book Reviews

The Dwelling Houses of Charleston, South

Carolina. By Alice R. Huger Smith and D. E. Huger Smith. 128 illustrations from drawings by Alice R. Huger Smith. Photographs and Architectural drawings by Albert Simons. Limited Edition printed from type which has been distributed. 387 pages. 8vo. \$6 net.

If this book serves to remind us of how Charleston has been swept by fire after fire, battered by war, and shaken by earthquake, it also serves to make us thankful for what has been spared. The text, while largely devoted to an

account of the families whose houses are described, makes a vivid story of the life of the city, so strangely isolated by the Civil War. The illustrations—of houses, gates, doorways, winding stairways, paneled rooms, mantels, and rambling porches—many from drawings by Miss Smith, make an even more vivid picture of an epoch which still haunts us with its suggestive charm of a more leisurely existence. The book also contains a number of measured drawings, though on a small scale, and makes mention of numerous architectural quaintnesses of practice. It is especially interesting to have recalled to us at this moment the fact that, after the great fire of 1740, the General Assembly of South Carolina fixed the price of building materials and labor for a period of ten years!

Aside from the interest which this work will have for the architect, it seems safe to say that no future student of Charlestonian life can ignore the careful research embodied in its text.—B.

The New Tax on Professional Incomes

Mr. Frank E. Davidson, of Chicago, a member of the Institute, has made the following computation of the income-tax law as applied to professional incomes. No official interpretation seems to have been made, although those who appear to be expert in this matter do not agree with Mr. Davidson. Possibly, in the next number of the Journal, we shall be able to state the case definitely. Mr. Davidson's computation is as follows:

If an architect is a single man and has an income of \$10,000, he must first pay 8 per cent on the difference between \$6,000 and \$10,000, or \$320, but in computing his tax under the two regular individual income-tax provisions of the old law and the new, this tax of \$320 would be deducted from the income of \$10,000, leaving \$9,680, from which must be subtracted the exempted amount of \$3,000 provided in the old law, on which he would pay the 2 per cent normal income tax. This tax of 2 per cent on \$6,680 would amount to \$133.60. Then, under the new income-tax law, the professional man with the \$10,000 income would have to pay another 2 per cent on his income over the limit of \$1,000 set in the new law, or 2 per cent on \$8,600, which would amount to \$172.60. His total income tax will, therefore, be \$627.20. A corporation having a net income of \$10,000 will be taxed as follows: Normal tax 2 per cent on \$6,000, or \$120, plus an additional 2 per cent on \$8,000, as per the terms of the new revenue law; in addition to these direct taxes an additional surtax will be levied of 1 per cent on \$2,500 and 2 per cent on \$2,500, making the total income tax for the corporation equal to \$355.

Thus, by the plain provisions of the income-tax laws, a corporation having an income of \$10,000 must pay an income tax of 3.55 per cent, while a professional man or individual having identically the same income will be compelled to pay an income tax of 6.272 per cent.