

amount comprised payments for general administration, \$5,245,234; for instruction, \$98,410,197; for operation and maintenance of school plant, \$20,558,944, and for miscellaneous purposes, \$2,394,723. Each of these items is reported under a number of subheads.

The average payments, per pupil in regular attendance, for the expenses of elementary day schools, secondary day schools, normal schools and night schools, were \$38.50; these expenses being, \$1.59 for general administration; \$30.14 for instruction, and \$6.78 for all other objects. The expenses, per pupil in regular attendance, were greatest in the normal schools and lowest in the night schools, being \$173.33 per pupil in the normal schools, \$75.72 in secondary day schools, \$33.98 in elementary day schools and \$15.65 in night schools. The low average in night schools is caused in large part by the fact that these schools are always conducted in school buildings used for day schools, and all costs of operating the school buildings and maintaining them are charged to the day schools.

The average payments for expenses, per pupil, in elementary day schools were \$28.24 in the cities having a population of over 30,000 and less than 50,000; \$30.60 in cities

having a population of over 50,000 and less than 100,000; \$29.43 in cities having a population of over 100,000 and less than 300,000; and \$36.89 for the cities having a population of over 300,000. This average varied greatly as between the individual cities, being greatest in Sacramento, Cal., where it was \$46.17, and lowest in Portsmouth, Va., and Knoxville, Tenn., where it was \$13.10 and \$13.47, respectively. Of other cities with a very high average expense per pupil for the maintenance of the elementary day schools, mention is made of New York, N. Y., where it was \$41.47, Pittsburgh, Pa., where it was \$40.17, and Cincinnati, Ohio, where it was \$40.69.

Payments for school outlays amounted to \$33,482,833, of which \$31,270,696 was for buildings and land, and \$2,212,137 was for equipment. The payments for school outlays are further classified by kind of school and show the following totals: For general administration, \$171,675; for elementary schools, \$23,653,428; for secondary schools, \$8,798,494, and for all other schools and educational activities, \$859,236. Other payments reported for schools were for interest, for reduction of debt, for sinking funds and small amounts for other purposes.

An Exhibit on Lower Rents

On February 17 there was opened in Union Square, New York City, an "Exhibit on Lower Rents," arranged by the New York Congestion Committee. The primary object of the exhibit was to show the need for the enactment of a taxation reform bill recently introduced in the New York State Legislature by Senator Henry Salant and Assemblyman Michael Schaap. This bill provides for a reduction of the tax rate on all buildings in New York City to one-half the rate of taxation on all land, by a series of five equal reductions in five consecutive years, provided it be approved by a referendum vote in the city of New York.

Around the walls of the exhibit room were many placards and diagrams portraying the need for lower rents in New York and the reasons why a reduction in the tax rate on buildings would cause rents to drop. Arguments for the justice of the Salant-Schaap bill were also given.

Perhaps the most striking exhibit was a three-room apartment, such as would rent in different sections of the city for from \$10 to \$16 per month, which had been darkened to show the condition permitted by the present tenement house law in rooms that are technically light. This apartment was equipped with new furniture, cooking utensils, stove, chinaware, etc., for \$90; showing the average annual rental to be about twice the total cost of necessary furnishing. Another exhibit which attracted much attention was a huge kettle around which stood five figures pouring their rent in to help make the total of \$450,000,000, which represents New York City's annual rental.

A pamphlet entitled "Lower Rents and How to Get Them," was distributed to visitors to the exhibition. One of the cartoons in this pamphlet shows a workingman's family visiting the suburbs to get a lot for a home, and met by signs reading, "Held for High Prices." Another shows

Land Speculation on a joy ride in a leaping automobile, throwing the victims into a net called "Charity." Under the heading, "Fines New York City Imposes on Buildings," the pamphlet says:

"A tax on buildings is a fine on buildings.

"It is stupid and wrong to punish people for doing a useful and necessary thing, and we all know that we need buildings. The following table shows some of the fines we now put on the construction of buildings:

"For replacing an old dark-room tenement, assessed for \$5,000, by a healthy tenement assessed for \$30,000. Fine, \$457.

"For constructing a factory assessed for \$50,000. Fine, \$915.

"For building a home assessed for \$3,000. Fine, \$54.90.

"Buildings constantly depreciate; from the minute they are finished they get less valuable, because they are wearing out. Land values on the other hand are constantly increasing, because the city's population is growing and the demand for the use of land becoming greater. Buildings represent savings and earned income, but an investment which is constantly getting less valuable. Land, particularly in New York City, represents a value which the owner has not created, but which is maintained and constantly increased by the work of the people of the entire city.

"Buildings have to be repaired and insured against fire.

"Land NEVER wears out and can't burn up—it grows better instead of worse."

Municipal and Civic Publications

Copies may be ordered of THE AMERICAN CITY, which will furnish further information about these publications either by special letter or through its "Selected List of Municipal and Civic Publications," sent upon request.

ALLEN, J. GORDON, A. R. I. B. A., M. S. E.

The Cheap Cottage and Small House. A Manual of Economical Building. (Preface by Lord Henry Bentinck, M. P.) 1912. xii + 166 pp. Many illustrations. **50 cents**

AMERICAN CIVIC ASSOCIATION.

National Parks. (Addresses by President Taft, Ambassador Bryce, Hon. Walter L. Fisher and J. Horace McFarland.) 1912. 32 pp.

AMERICAN SOCIETY OF LANDSCAPE ARCHITECTS.

Transactions of the Society from Its Inception in 1899 to the End of 1908. 1912. Quarto. 127 pp. Illustrated. **\$2.00**

AMERICAN SOCIETY OF MUNICIPAL IMPROVEMENTS.

Standard Specifications for Brick, Sheet Asphalt and Wood Block Pavements. (Adopted by the Society at its Annual Conventions of 1911 and 1912.) 1912. 31 pp. Diagram.

AMERICAN WATER WORKS ASSOCIATION.

Proceedings of the Thirty-second Annual Convention of the American Water Works Association. Held at Louisville, Ky., June 3-7, 1912. xvi + 471 pp. **\$5.00**

"Buildings constantly depreciate; from the Bureau of Social Research of New England.

Report on Housing Conditions in Springfield, Mass. 1912. 39 pp. Illustrated.

BEARD, CHARLES A., and SHULTZ, B. E.

Documents on the State-Wide Initiative, Referendum and Recall. 1912. viii + 394 pp. **\$2.12**

BAILEY, L. H.

The Pruning Book. 1912. ix + 545 pp. Illustrated. **\$1.66**

BLACK, MRS. ELMER, Member of the Advisory Board of the New York Terminal Market Commission.

A Terminal Market System—New York's Most Urgent Need—Some Observations, Comments and Comparisons of European Markets. 1912. 32 pp. Illustrated.

BLAKESLEE, ALBERT FRANCIS, Ph. D., Professor of Botany and Director of Summer School, Connecticut Agricultural College, and

JARVIS, CHESTER DEACON, Ph. D., Horticulturist, Storrs Experiment Station.

Trees in Winter: Their Study, Planting, Care and Identification. 1913. 446 pp. Many illustrations. **\$2.22**

BOURNVILLE, ENGLAND.

The Bournville Village Trust. 1911. 28 pp.

Typical Plans of the Bournville Village Trust. 1911. Quarto. 63 pp. Many views and diagrams. **25 cents**