



# POTOMAC VALLEY ARCHITECT

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## The Role of the Commission of Fine Arts Tax on New Construction In Montgomery Proposed

by DAVID E. FINLEY, *Chairman*

On May 17, 1960, the Commission of Fine Arts will have been in existence fifty years. During this time, it has had the benefit of the services of 33 architects, 6 landscape architects, 10 sculptors, 12 painters and 3 laymen interested in the fine arts, all of whom have been distinguished in their various professions and have been qualified to advise the Federal and District Governments on matters of art, as specified in the enabling Act (36 Stat., p. 371) and subsequent Executive Orders. The members of the Commission are appointed by the President of the United States to serve for four-year periods or until their successors are appointed and qualified. They give their services without pay in order that the government may have expert and disinterested advice in preserving and developing the beauty of the nation's capital.

The Commission of Fine Arts owes its existence largely to the efforts of the American Institute of Architects and to the revival of interest in Washington stimulated by the report of the Senate Park Commission of the District of Columbia in 1901. As a result, legislation was introduced establishing the Commission as an independent advisory body in the Executive Branch of the Federal Government. The legislation creating the Commission was sponsored in the Senate by Senator Elihu Root and in the House of Representatives by Congressman Samuel W. McCall. On the occasion of the celebration of the twenty-fifth anniversary of the establishment of the Commission, Senator Root spoke of the importance and usefulness of the Commission, adding, "and so, without creation of any power of legal compulsion, there was brought to the service of the Government, the authority of competent opinion upon questions of art arising in the course of administration."

The Commission has always adhered strictly to its terms of reference: to serve in an advis-

ory capacity concerning the special matters within its competence. The Commission has always believed that the value of its advice depended not only on professional qualifications and experience of its individual members, but also on their integrity in giving their honest opinions on matters brought before them for advice.

The Commission has been influential in making Washington the beautiful city that exists today. It recognizes that it is faced now and in the future with equally great responsibility in guarding the future development of the city within the framework of the L'Enfant Plan. A multitude of problems press for solution, involving traffic, parking, expressways, slum clearance, removing of temporary office buildings, the location of new buildings, increasing crowds of tourists and vulnerability to bombing in time of war. Solutions of these problems will necessarily involve changes in the physical aspects of the city—changes that must be carefully considered if we are to avoid destroying the open spaces and things of beauty and historic interest that today make Washington a place of pilgrimage. Now, more than ever before, the Commission of Fine Arts must help to find the best way to do the things that must be done if the beauty of the city is to be enhanced and not diminished.

Decisions must be made with respect to parks and monumental areas, points of intersection, vistas and open spaces essential to the preservation of the L'Enfant Plan. The elements of the Plan, which cannot be eliminated or encroached upon without vitiating the Plan as a whole, must be determined and protected.

The L'Enfant Plan is the overall control that gives ultimate unity to the development of the city. In addition to decisions involving great public buildings and monuments, many cases come before the Commission for advice which

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A Financial Advisory Committee for the Montgomery County Council has recently issued a report recommending additional sources of revenue for the county. Among the taxes proposed is a capital improvement tax on all new construction in Montgomery County.

Specifically the committee recommended that homes and apartment developments be taxed at the rate of \$20 per \$1000 value or cost.

Commercial property which does not require the same capital facilities could be classified separately and a tax of \$10 per \$1000 applied. The committee also recommended that revenues from the sale of existing property be increased and suggested that the present recordation tax of \$1.10 per \$500 be raised to \$5.00 per \$500 of value.

Also recommended was a provision that the builder or seller pay the new construction tax. According to the committee report: "This would prevent an unforeseen tax hitting the new owner unexpectedly. The tax would be added to the selling price of the property, unless absorbed by the seller, and would allow financing of the increased cost, if necessary."

As an alternative, "in the event the combination package above is not acceptable" the committee recommended that a straight 1% recordation (sometimes called real estate transfer tax) be applied. This tax, the committee feels, should produce approximately \$2,150,000 above the current recordation tax yield. The new construction tax package and additional tax on recording existing property sales is anticipated to bring in about \$3,000,000.

The increasing need for capital improvements, particularly schools, is given as the reason for the suggested tax. The report states:

"In the cases of local streets, sanitary sewers, storm sewers and utility connections, there has been a pattern of requiring the owners of new property to make an initial contribution to

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## POTOMAC VALLEY CHAPTER OF MARYLAND

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#### NEXT REGULAR MEETING

12 Noon, February 3, 1960

Brook Farm Restaurant

7101 Brookville Rd., Chevy Chase, Md.

March Meeting — March 2, 1960

### February Feature

At our next meeting on February 3, chapter members will have briefing via an AIA film as to how the Institute plans to change its organizational structure to better serve the individual architect in his problems.

These proposed changes in the Institute organization will be presented to the 1960 convention for vote by the delegations. All members are urged to be present for the showing so that the chapter can get a clear expression of opinion from the members. Chapter delegates to the convention will then have chapter direction on the question.

### Soule Appointed National AIA Committee Chairman

Our Immediate Past President, Charles B. Soule, has been named chairman of the Membership Committee of the American Institute of Architects.

Details of the committee's plans are not available as we go to press, but rest assured that under Chuck's able direction the AIA committee will be an active and constructive one during the coming year.

### Jack Moore Displays New Masonic Lodge

Chapter member Jack Moore reports completion of the Chillum Castle Lodge No. 186, AF and AM, Ray Park Estates, Chillum Road, Prince Georges County—a brand new Masonic Lodge in the Washington area.

The brick structure, which will accommodate one hundred, also contains a basement recreation room.

## Convention Goers: Please Advise

It is important that the President or the Secretary know what members plan to attend the AIA Convention in San Francisco, which will be held April 18 to 22, 1960.

The chapter is entitled to send five delegates and it is hoped that we will have full representation. Here are some of the events in store for those fortunate visitors to that delightful California city.

Some two thousand architects from all parts of the country are expected to hear J. Robert Oppenheimer, director of the Princeton Institute of Advanced Studies, and Cyril Northcote Parkinson, historian and author of "Parkinson's Law", among other well-known authorities in science and the humanities.

Under the general theme "Expanding Horizons" the architects will explore the trend of political, economic, technological and philosophical developments so as to help the architectural profession to keep ahead of changes in the human environment.

Oppenheimer's and Parkinson's speeches and those of philosopher Morton Gabriel White of Harvard and sociologist Wendell Bell of the University of California will be related to architecture by panels of outstanding architects.

The panels discussions and business meetings of the convention will be held at San Francisco's new Masonic Temple. Convention headquarters will be at the Mark Hopkins Hotel.

The convention program also features the ceremonial investiture of newly elected Fellows of the AIA and a President's Reception both at San Francisco's famous City Hall.

Other convention events include a tour through San Francisco and the Bay area's outstanding houses, and an "open house" party on San Francisco's historic Jackson Square. Convention goers are invited to participate in the host city's annual Black and White Symphony Ball.

In the course of its Annual Dinner the AIA will again present a Gold Medal to an outstanding architect as well as the Institute's other awards. The R. S. Reynolds Memorial Award, the Homes for Better Living Awards and other honors will be presented at morning sessions. Winners of these awards have not yet been selected.

Another convention feature is the exhibition of new building products at the Masonic Temple. There are 91 different product exhibits.

### February Spec School Set

The Washington chapter of the Construction Specifications Institute will hold its next meeting on February 23 at 8:00 p.m. at the National Housing Center.

Subject of the evening's discussion will be: "Building Stone and Marble", with Charles J. Dorman as moderator.

## PV Annual Year To Remain the Same

President Ben Elliott recently appointed a special committee to consider the possibility of changing the Potomac Valley annual year from the present June-June procedure to one starting in January with installation of officers in the new calendar year.

The committee met and after discussing the pros and cons of such a move, came to the conclusion that no particular advantage would be gained by the change.

Members of the committee, who are Ronald S. Senseman, Chairman and a past president; Charles B. Soule, past president; Ted Englehardt, past president; and James T. Thomen, director, have been asked by Ben to stay on in the role of Chapter Affairs Committee and encourage a speakers bureau of the chapter with particular reference to career night activities.

## TAXES

(continued from page 1)

the capital costs involved or support directly these costs through long-term front-foot benefit charges. There is, of course, a direct relationship between the property and the benefits provided in these instances. All can readily be converted into dollar figures."

The committee sees a direct relationship between the number of new businesses and residential developments in the county and the increasing demand for governmental services and the resultant requirement for buildings to accommodate these service operations.

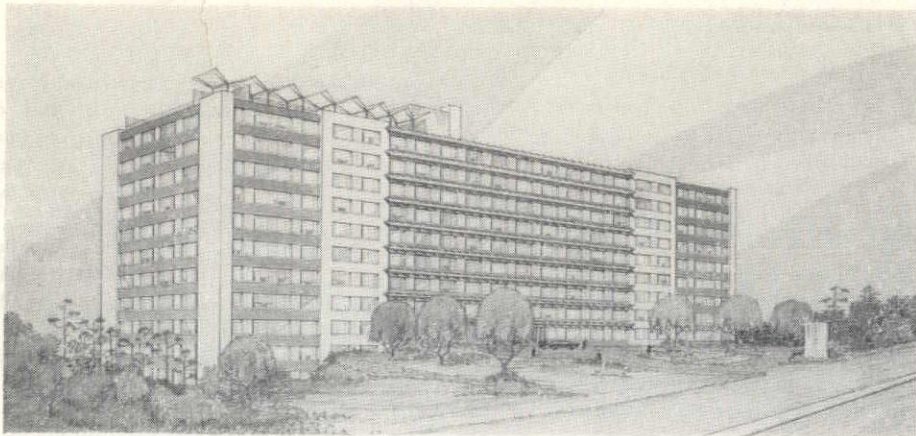
Spelling out further, the report adds: "The major expenditures have been and will continue to be for school construction; but new subdivisions and shopping centers also require new police stations, new fire stations and other new county buildings. While it is true that these costs are not always readily traceable to a particular residence, it is statistically possible to show the average relationship."

The report, which also recommends redistribution of income tax on a state level, reapportionment of the sales tax, revision of personal property tax and a new utility tax, is expected to come in for extended discussion by various civic and professional groups.

## FINLEY

(continued from page 1)

involve seemingly trivial matters, such as the height and design of a store front facing the Mall, as required in the Shipstead-Lue Act. Considered separately such matters have little importance. But all contribute to the realization or the destruction of the L'Enfant Plan; and it is this Plan as a whole that makes the city of Washington, in its physical aspects, a capital worthy of a great nation. The development of the city in such a way as to preserve and enhance its beauty, constitutes the first charge on members of the Commission of Fine Arts.



**CONSTRUCTION UNDERWAY ON NEW HIGH RISE.** The Suburban Tower Apartments, 8600 16th Street, Montgomery County, Maryland, is a 12-story luxury building containing 170 units with many fine features such as a swimming pool, roof garden, beautiful landscaping, elegant lobby, etc. The Maryland-National Capital Park and Planning Commission study has shown that high rise luxury apartments of this sort are an asset to the county as they help to balance the county tax base. The study has found that only one school child for each 50 units is produced by this type of building, costing the county roughly \$800 per child in school costs, whereas these units yield approximately \$275 per year per unit in tax revenue.

According to these figures this building will have only 3.4 school children costing \$2720 but will yield \$47,000 in taxes—a plus of \$44,280 for the county.

Since this type of project is self contained, the county has no maintenance costs for roads, upkeep, trash removal, etc., thus making it an even more desirable asset to the county.

COHEN, HAFT & ASSOCIATES AIA, ARCHITECTS

## HERE and ELSEWHERE

### Travel a la LeBrun

The New York Chapter of the American Institute of Architects under the will of Napoleon Eugene LeBrun, awards every second year a stipend of \$3,000 for travel outside the United States for the study of architecture.

Competition for the 1960 scholarship has been recently announced by the New York Chapter. The qualifications are: (1) U.S. citizenship and residence; (2) Age 23 through 30 years; (3) Architectural office experience of at least one and one half years; (4) Beneficiary of no other traveling scholarship; and (5) nomination by a Corporate Member of the AIA.

The subject of this year's competition is: A HELIPORT.

The program is available from January 15 to March 7, 1960 and requests for nomination forms are now being received by: Chairman, LeBrun Committee, New York Chapter, AIA, 115 E. 40th St., New York 16, N.Y.

### Church Architects Guild Meeting

Minneapolis, Minnesota, will be the locale for the annual Church Architects Guild Meeting on May 3, 4, 5, 1960. It's not too early to make reservations.

### New Baltimore President

Members attending the last meeting had a chance to visit with Van Fessen Schwab, new president of the Baltimore Chapter. They obtained a good deal of information on the fine record which our senior Maryland chapter has established through the years.

Best wishes for a fine year, Van.

### Contemporary Swedish Folk Art Exhibition

One of the most important exhibitions of Swedish folk art to be seen in the United States will open at the National Housing Center on February 8. This exhibition consists of approximately four hundred carefully selected objects. Material selected for the exhibition comes from craftsmen in all parts of Sweden. The exhibition will be on view at the Housing Center through February 25. Admission is free and the Housing Center, at 1625 L Street, N.W., is open daily from 10:00 A.M. to 6:00 P.M. and Sundays from 1:00 to 6:00 P.M.

The display of Contemporary Swedish Folk Art at the Housing Center has been assembled by Miss Gull Lilliecrona, Director of the Swedish Handcraft Industries Association.

### Biennial Competition Alert

Co-chairmen Andrew MacIntire and Gene Delmar have put out the word that it's not too early to be thinking about our Biennial Competition for Awards in Architecture which will be held early in June at a Dinner-Exhibition function at which awards will be made. Details on the time and place will be forthcoming but the DEADLINE for submissions has been set: 5:00 P.M., May 2nd.

Mount sizes will be the same as previously: 20 x 20, 30 x 40 or 40 x 40 and the classification of groups will be essentially the same as for the last competition.

Black and white, non-glossy photographs are preferred—although color will be optional.

The committee hopes to come up with nationally known jurors and keep the program on a high plane "in recognition of significant architecture."

### New Shingle

Walter Bucher is setting up private practice at 918 Sligo Avenue, Silver Spring, Maryland. Congratulations, Walt.

### Attention: Committee Chairmen

Vice President Milt Prassas, committee coordinator for the chapter, has issued a call to all committee chairmen to get in touch with him prior to our next meeting on February 3 and advise him of the progress of committee plans and established committee programs.

### Move Afoot To Put PV Members

#### On State Architectural Board

President Ben Elliott has been in touch with the State of Maryland Department of Public Works concerning future appointments of Potomac Valley Chapter architects to the Maryland Board of Architectural Review.

It seems that the Annotated Code of Maryland, the governing law on the subject, specifies appointment from the Baltimore Chapter—the only chapter in the state at the time the law was adopted.

Mr. Alfred, director of the Department of Public Works, has assured the Potomac Valley Chapter that he intends to take the necessary action, during his tenure of appointment, to have the code amended "in order that we can provide state-wide representation of the architects on the board."

### New Corporate Member

David A. Holtz has become a Corporate Member of the Potomac Valley Chapter. Dave, who has been an Associate Member, is affiliated with the firm of Cohen, Haft & Associates.

### An Invitation

All members of the chapter are cordially invited to attend a luncheon on February 10, 1960 at the Brook Farm Restaurant as guests of the MacGregor Lead Co. through the courtesy of Winslow Paints.

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