

fore to see to it, without cavil or gainsay, that his building can be erected for the money.

If he cannot afford a stone cornice and frieze he will have to be content with that most detestable of all materials, galvanized sheet iron. If the roof is flat it will have to be of felt and gravel at \$4.00 per square of 100 feet.

His pilasters and quoins will have to be of brick or artificial stone; his fireproofing will have to be of metal, lath and plaster; his trim will have to be of cheap wood; his plaster without enrichment; his glass, sheet instead of plate; his floors, cement instead of tile, and everything starved to a similar scale.

So long as his plan is suitable and the design good who can say him nay—the Board has decreed it.

Then, if the Board wishes anything better, when the working plans are ordered will be the time for him to take a firm stand—if he does not, he is lost.

It will be the time for him to insist on a waiving of the conditions as to limit of cost to the extent of any additional cost which may be involved by the suggested changes. The other alternative will be to blindly take the risk, design a good building, specify good material and trust to fortune (and the Board) with the hope of an increased appropriation.

The Board has agreed to furnish a Clerk of Works, the usual thing, but it should be clearly understood that he shall be nominated and directed by the architect in order to make sure of a competent man, and one who shall work in harmony with him.

The eleven "suggestions" at the end of the programme including instruction to "provide telephone connection throughout" and "alarm bells for emergencies and routine signals" have an amateurish smack, and would be more in order as instructions to the successful architect when preparing his working specifications.

We look forward to an interesting sequel to this Competition.

The work may go to a man who will be able to persuade the Board to find additional funds for a suitable building or it may go to a man who will simply give what is asked for, to the lasting regret of all who have desired to see a building worthy of the purpose, the site, and the City.

THE TARIFF ON PLANS.

The session of the Tariff Commission in Toronto, on November 14th, gave an opportunity to the Ontario Association of Architects and the Architectural Eighteen Club to express themselves on the subject of the reason why a duty should be collected on foreign plans and what should be the basis of the tariff. Foreign plans of course means plans from the United States; and the reason why architects in general want a duty to be placed upon them is that the United States is entirely closed to Canadian architects, and practitioners on the border are in the position of being exposed by their own government to the attacks of a foreigner whose government effectually protects him from retaliation. In the large cities it is the prestige of New York that is the trouble. The promoters of anything larger than usual are not happy unless they have a New York or Chicago architect; and the architects of Montreal and Toronto think that this process ought to be made to cost something, so that it may not be lightly adopted or extended unduly downward in the scale of work.

The deputation of architects presented the following memorandum:

NOVEMBER, 14TH, 1905.

To the Hon. W. S. Fielding, Chairman Tariff Commission.

SIR:—The Ontario Association of Architects and the Toronto Architectural Eighteen Club beg respectfully to call your attention to the injustice done to Canadian Architects by the present tariff on Architectural drawings. Prior to December, 1901, the duty on drawings, coming into Canada from the United States was as follows:

"Each set of original drawings, or single set of blue prints of same if brought into Canada as a substitute for the original drawings, 2% of the estimated cost of the building to be erected thereon."

"Same, if accompanied by details, 3% of such estimated cost."

"Details or blue prints of same, if imported separately 1% of the estimated cost of such detail."

"When additional sets of blue prints of the same set of drawings are imported, such additional sets of blue prints are to be valued for duty at \$5.00 per set in addition to the value of the original drawings or first set of blue prints imported in lieu thereof, as above."

This schedule was cancelled after the above date, for what reason we are unable to state.

The duty as now in force is practically nominal, being a charge upon the value of the paper only, and the time spent in making copies, such as blue prints.

As an evidence of the unreasonableness of the present tariff and the hardship inflicted on Canadian architects, American architects may erect expensive buildings in Canada, having all the draughting done in the United States, whereas Canadian architects are practically debarred from carrying on work in the United States under any condition by reason of the duty and the alien labor law.

We would suggest a tariff as follows:

Each set of original drawings or single set of copies or blue prints of same, if brought into Canada as a substitute for the original drawings 40% of the architects fee.—The architect's fee being at 2½% on the estimated cost of the building—for working drawings and specifications. The same if accompanied by full details or for full details afterwards furnished 40% of an additional fee of 1% on the estimated cost of the building.

When additional sets of copies or blue prints of the same set of drawings are imported, such additional sets of copies or blue prints are to be valued for duty at \$5.00 per set in addition to the value of the original drawings, copies or blue prints. A declaration to be taken that such sets are merely duplicates of drawings or copies or blue prints already imported.

The following is a comparison of the 1901 and the suggested schedule, as they would work out in a \$100,000.00 building*:—

THE 1901 SCHEDULE.

2% on cost of building (\$100,000.00)..... \$2,000.00

THE SUGGESTED SCHEDULE.

1% on cost of building (\$100,000.00)..... \$1,000.00

Or, instead of the above by a rating of 40% on the architect's fee which should be put at 2½% on the cost of the building for plans and specifications (Example) the duty on a building costing \$100,000.00 would be, architect's fee at 2½%, \$2,500.00, and a duty of 40% on such fee would be..... \$1,000.00

For detail drawings the architect's fee should be put at 1% on the cost of the building

(Example) the fee on details of a building costing \$100,000.00 would be 1% on \$100,000.00 or \$1,000.00 and a duty of 40% on such fee would be \$ 400.00

Note.—The present duty on drawings of a \$100,000.00 building is the nominal sum of say..... \$ 5.00

This is a logical way of getting at the case. The importation is the architect's services. This is what the owner has purchased and the purchasing price should be the basis for the estimation of customs duty. The drawings are "but instruments of service," and the service is not that of the office boy who prints them but that of the architect who owns and uses them in carrying out the service for which he is paid—the production of a house

* It should be noted that the proposal is to collect only half of the 1901 tariff, which was thought too high.