

Landmarks Preservation Commission
December 18, 2001, Designation List 332
LP-2107

94-100 Lafayette Street Building (now called the Avildsen Building), 94-98 Lafayette Street, Manhattan. Built 1907-08; 100 Lafayette Street, Manhattan. Built 1909-10 Howells and Stokes, architects.

Landmark Site: Borough of Manhattan Tax Map Block 195, Lot 17.

On October 22, 2001, the Landmarks Preservation Commission held a public hearing on the proposed designation as a Landmark of 94-100 Lafayette Street Building and the proposed designation of the related Landmark Site (Item No. 2). The hearing was duly advertised in accordance with the provisions of law. Representatives from the Historic Districts Council, the New York City Landmarks Conservancy, and the owner spoke in favor of designation.

Summary

Located at the southwest corner of Lafayette and Walker streets, the building at 94-100 Lafayette Street, now called the Avildsen Building, is an impressive early twentieth-century commercial style building designed by the prominent New York architectural firm of Howells and Stokes. The structure was originally two separate buildings that functioned as such until they were joined in 1952. The earlier building at 94-98 Lafayette Street, built in 1907-08, is a six story, "T" shaped structure with two discontinuous facades; the later structure at 100 Lafayette, erected in 1909-10, has eight stories and is similar in design to its earlier neighbor. Architecturally harmonious, both were built for the same owner, Helen Hartley Jenkins, and were used for almost forty consecutive years for storage and sales by two of the most important hardware manufacturing firms in the United States-- the Russell and Erwin Manufacturing Company and the Stanley Works. Avildsen Tools & Machines, Inc. joined the two buildings into one in 1952 and utilized them for hardware manufacture as well as storage and sales. After 1982, the building was occupied by a variety of manufacturing concerns, mostly garment manufacturers. In 1999 the present owner purchased the building to make office space. Faced in tan brick with limestone and terra-cotta details, the building at 94-100 Lafayette Street has minimal but well-designed neo-classical details. The original metal frames and spandrels of the windows are intact as are most of the ground-floor showrooms. The building is the only known store-and-loft building designed by Howells and Stokes and an unusual example of the commercial style in New York City.



DESCRIPTION AND ANALYSIS

History of Tribeca¹

The neighborhood in lower Manhattan, now called Tribeca (triangle below Canal), was once New York City's wholesaling center dominated by the textile and dry goods trades in the nineteenth and early twentieth centuries. Originally used as farmland by Dutch settlers, this area grew into an elegant residential neighborhood in the eighteenth century. After the war of 1812, which reopened Atlantic trade routes and the construction of the Erie Canal connected New York to the interior of the country, New York rapidly became a major port and transportation center. Bear Market, a large fruit and produce market, opened in 1813 and became a significant wholesale and retail supplier for New York City. Steam service was introduced into New York by the New York and Harlem Railroad, which built a freight depot two blocks south of Canal Street between Franklin and White streets in 1837. In the 1840s the area began to change from a largely residential to a commercial neighborhood as shipping and commerce prospered in lower Manhattan. The first great department store in America, the A. T. Stewart Store, was founded in 1846 on Broadway between Reade and Chambers streets further changing the land use patterns of the area below Canal Street and setting an architectural precedent for commercial buildings. With a marble facade and domed atrium, the building became known as the "Marble Palace." The growing dominance of steam-powered vessels and proliferation of docking facilities in lower Manhattan coupled with the extension of the Hudson River Railroad to a terminal at Chambers and Hudson streets in 1851 spearheaded growth in this area. During the mid-nineteenth century, the eastern section became the nexus of the textile and dry goods industry, with factories, warehouses, and stores built to service a burgeoning commercial community. A variety of other mercantile ventures located in this area. A small cluster of hardware storage and showrooms sprang up around Lafayette and Walker streets, with two national companies, the Russell and Erwin Manufacturing Company and the Stanley Works, locating on contiguous lots of the same block at Lafayette and Walker streets. This area remained vital until the early 1960s when the fruit and produce markets moved to the Bronx, and city planners subsequently proposed large tracts for urban renewal. Factories and warehouses were either demolished or converted into offices or residential lofts.

Howells & Stokes, Architects

John Mead Howells (1868-1959)
I. N. Phelps Stokes (1867-1944)

The only son of noted author William Dean Howells, John Mead Howells was born in Cambridge, Massachusetts on August 14, 1868. He studied architecture at Harvard University (1891-1894) and the Ecole des Beaux Arts, Paris (1895-1897) where he received a French government diploma. In 1897, he returned to the United States and began to practice architecture in New York. An expert on early American and modern architecture, Howells authored many articles and several books including *Architectural Heritage of Merrimack*, *Architectural Heritage of Piscataqua*, and *Lost Examples of Colonial Architecture*. He served on the National Fine Arts Commission under Presidents Herbert Hoover and Franklin D. Roosevelt and, at the request of President Hoover, in 1922 served in a supervisory role in the reconstruction of the University of Brussels. In the 1930s, Howells became interested in the preservation and restoration of Colonial buildings, particularly in Portsmouth, New Hampshire and Charleston, South Carolina.²

The son of a prominent New York City banker and philanthropist, I. N. Phelps Stokes was born on April 11, 1867 in New York City. Stokes first studied at Harvard, where he graduated A.B. in 1891. He later decided to study architecture and attended both Columbia University's School of Architecture and the Ecole des Beaux Arts in Paris. Stokes was appointed by President Theodore Roosevelt to the New York State Tenement House Commission in 1900.³ There, along with Lawrence Veiller, he wrote the Tenement House Law of 1901, legislation that significantly raised the standards for multiple dwellings in New York City. Not only did he advocate for improved housing, he also designed it. The "Tuskegee" (1902) and the "Hampton" (1911) were both considered to be "model tenements for Negroes." Throughout his career Stokes served on a variety of boards and commissions committed to better housing and, in 1930, he became secretary of the Phelps Stokes Fund for Housing and Education. Additionally he served from 1911 to 1913 as an architectural member of the New York Federation of Fine Arts. A fore-runner in historic preservation, Stokes helped to preserve the façade of the Bank of the United States on Wall Street, which

was later installed at the Metropolitan Museum of Art. An historian and collector of maps and prints of New York, he also produced *The Iconography of Manhattan Island*, a six volume standard history of Manhattan that still is an important research tool.⁴

As early as 1897, Howells and Stokes collaborated on an entry for a competition to design the University Settlement House at Rivington and Eldridge Streets in Manhattan. Both architects shared an interest and commitment to social and housing reform. When they won, they established a partnership that lasted until 1917 and received national commissions. Notable examples of their work include the neo-Classical St. Paul's Chapel (1904-07, a designated New York City Landmark) at Columbia University, New York; Horace Mann Hall at Teacher's College, New York; the Open Air Pulpit at St. John the Divine, New York; the Baltimore Stock Exchange (1905), the Royal Insurance Company Building (1909-10), New York; Paine Hall (1913) and Dudley Memorial Gateway (1915) at Harvard University; and the Turk's Head Building (1916) in Providence, Rhode Island. Howells and Stokes were also responsible for a redevelopment plan for the Metropolitan Tract in Seattle, including the Cobb Building (1909-10). By 1917, Howells had become more interested in commercial skyscraper architecture while Stokes was increasingly committed to developing low-cost public housing projects in New York City so they amicably dissolved their partnership and pursued their respective missions. Howells went on to design buildings independently or also in collaboration with Raymond Hood while Stokes continued his work to improve housing for the poor.⁵

Store and Loft Buildings and the Commercial Style⁶

The store and loft building is one of the most common types of nineteenth and early twentieth century commercial buildings in New York City. These buildings typically had ground-floor shops with the upper floors used for storage, light manufacturing, showrooms, and offices. During the nineteenth century, the warehouse evolved as a specialized form of the store and loft, with the primary difference in the two building types being the larger size and the masonry ground floor of the typical warehouse. Store and loft buildings were built using a variety of then-popular revival styles. Architects designing warehouses frequently used a utilitarian aesthetic based on a rational design, and there was an emphasis on structural quality. The designer was challenged to synthesize this utilitarian aesthetic with changing trends in architectural style within the constraints of a modest budget.

In the late nineteenth, early twentieth centuries, neo-Renaissance influences appear in the elegant commercial palazzos executed in a light palette such as Horgan & Slattery's 57 Laight Street (1892-93, in the Tribeca North Historic District). The other popular style is a more paired-down, abstracted early twentieth century commercial style found in 32 Laight Street (John Wooley, 1909), also in the Tribeca North Historic District. More popularly used for Chicago offices and lofts, the commercial style was typically expressed through an emphasis on windows, minimal ornament, and the exterior as an expression of the structure.

The building at 94-100 Lafayette Street was a loft built near a warehouse district and an unusual example of the commercial style in New York City. The light palette of the exterior materials, the tripartite composition and neo-Classical ornament reflect the influence of the neo-Renaissance. The ornament, however, is minimal and relatively flat while the majority of the exterior fabric is composed of glass, metal spandrels, and frames of the window panels that express the skeletal construction of the steel frame.

94-100 Lafayette Street Building

In 1907, the architectural firm of Howells and Stokes filed permits for the construction of a building at 94-98 Lafayette Street for the Russell and Erwin Manufacturing Company, one of the oldest and most respected manufacturers of fine hardware in the United States. The Russell and Erwin Manufacturing Company, founded in 1839, operated its manufacturing facility in New Britain, where it produced a variety of hardware from locks and screws to cutlery, kettles, nails and guns.⁷ Needing a New York location for storage, sales, and distribution of its hardware, the company chose 94-98 Lafayette Street. The owner of the property was Helen Hartley Jenkins, and the construction company doing the work was the Aldin G. Pierce Company. Five buildings had to be demolished to make way for the new building at 94-98 Lafayette Street, and the cost of construction was estimated at \$125,000. The building was constructed on a concrete base with steel grillage. The foundation walls were brick, and both the Lafayette and Walker Street facades were brick and stone. The building at 94-98 Lafayette was six stories in height and had two Otis elevators—one passenger and one freight. The roof was flat with vitrified tile and skylights of galvanized iron and wire glass. A July 17, 1907 amendment to the original application specified that the building was built for and occupied by a single tenant who intended to use all the floors above the ground floor for hardware storage; no floors were to be used for

manufacturing.⁸

The Russell and Erwin Manufacturing Company was consolidated into the American Hardware Corporation in 1911⁹ but continued to operate under its original name and to occupy 94-98 Lafayette, making few changes to the interior configuration or use of the building. In 1931, the American Hardware Corporation appears on building permits and in the New York City Directory, and Russell and Erwin Manufacturing is no longer listed.¹⁰ The American Hardware Corporation continued to utilize the building as storage for hardware and made only minor alterations and repairs. By 1946, Republic Drill and Tool Company had moved into 94-98 Lafayette Street, and by 1949 its name was changed to Avildsen Tools and Machine Inc.¹¹

In 1909, the architectural firm of Howells and Stokes filed permits for an additional building for Helen Hartley Jenkins at 100 Lafayette. Using the north and east wall of 94-98 Lafayette Street, the architects designed a similar building of concrete and steel grillage. Like its “sister” building, this structure was faced in brick and limestone and shared many decorative details; it was eight stories in height. Edward Corning Company was the builder, and the estimated cost was \$60,000.¹² A May 21, 1910 amendment to the building permit made changes to the elevator and flue arrangements and added fireplaces on the first and second floors.¹³ The Stanley Works, a manufacturer of locks and other hardware based in New Britain, Connecticut, was the building’s first tenant moving from its offices and storage facility at 79 Chambers Street in 1911.¹⁴ In 1920, the Stanley Works hired the architectural firm of Carrere and Hastings to make alterations to the internal configuration of the space. No structural changes were made.¹⁵ In 1951, the Stanley Works continued to operate at 100 Lafayette Street and but made some minor alterations to its store, offices, sale and stock rooms. It operated there for another year until 1952 when Avildsen Tools and Machine Inc., which was already occupying 94-98 Lafayette, moved into 100 Lafayette.¹⁶

For over forty years, the two buildings had remained separate and were occupied by different companies; however both were used for the storage and showcasing a variety of hardware. In 1953, after several attempts for Department of Buildings approval to cut openings between the two buildings and join them, Avildsen Tools and Machines Inc. got approval from the Board of Standards and Appeals to permit the joining of the two buildings.¹⁷ A Certificate of Occupancy for 1956 lists the following uses for 94-100 Lafayette: first floor office and shipping, second

floor-laboratory, offices, and storage; third to eight stories-factory and storage.¹⁸ Avildsen continued to operate in 94-100 Lafayette until 1982, when the company went out of business. The building was then leased to a variety of companies, mostly garment manufacturers until 1999, when it was purchased by 100 Lafayette LLC, which is converting the building into offices.¹⁹

The expanse of windows, intended to bring large amounts of light and air to the interior, combined with the minimal neo-Classical details, make this an important example of an early twentieth century commercial style building with neo-Classical veneer. The commercial style was more popular in Chicago, making the 94-100 Lafayette Street Building one of only a few such buildings in Manhattan; other examples are the Rogers Peet Building (258 Broadway, 1899-1900, J. B. Snook & Sons) and the P. F. Collier’s & Sons Building (416-424 West 13th Street, 1901-1902, Trowbridge & Livingston).

Description

The 94-100 Lafayette Street Building, located at the southwest corner of Lafayette and Walker streets, is an early twentieth-century commercial structure consisting of two separate buildings which were connected in 1952. The building employs steel-frame construction with granite and neo-Medieval limestone piers (which have been painted) and limestone, metal, terra cotta and brick detailing. Identical decorative elements and building materials, an entablature between the first and second stories running the perimeter of the building, and a stringcourse and corbel-course make the Lafayette and Walker street facades of the two buildings appear continuous.

The earlier building, 94-98 Lafayette Street (aka 91 Walker Street), erected in 1907-08 is a six story “T” shaped structure which extends fifty-seven feet three and a half inches along the west side of Lafayette Street and twenty-three feet six inches on the south side of Walker Street. It has two discontinuous but similar facades; the Lafayette Street facade consists of three bays and the Walker Street facade has only one. The later building, 100 Lafayette Street (aka 93 Walker Street), erected in 1909-10, is rectangular in shape on the corner of Walker and Lafayette, extending eighty-seven feet along the west side of Lafayette Street and twenty-five feet seven inches on the south side of Walker Street. The Lafayette Street facade of this later building consists of five bays, and the Walker Street facade has only one.

Original cast-iron and brass showroom window casements remain on the first floor of each facade but are covered with non-historic metal roll-up doors. The

ground floor window enframements, most of which are historic, are single pane showroom windows; the windows on the second, third, and fourth floor are non-historic, two-over-two rectangular-shaped double hung windows that are grouped and set into the facade. The fifth floor windows are similar to those on the other stories in their grouping of three, but they are irregularly shaped to accommodate a large segmental arch over them. The sixth story windows are the same as the second, third, and fourth. All upper floor windows are non-historic. Original metal spandrels with decorative wreath motifs are intact throughout. Each spandrel is flanked by a simple brick pilaster with a Corinthian capital in the middle of the fifth story window; the pilaster rises past a stringcourse delineating the fifth and sixth stories and is again crowned by a Corinthian capital identical to the lower one. It continues through a corbel-course to finish at the roofline. Simple molded cornices complete the building.

Lafayette Street Facade The Lafayette Street facade is eight bays wide and consists of two sections—the earlier section (94-98 Lafayette Street) is three bays wide; the later section (100 Lafayette) is five bays wide. Continuous identical design elements and window openings on the upper floors create the illusion of one building up to the sixth story, where 94-98 Lafayette terminates and 100 Lafayette continues two additional stories, repeating the fourth and fifth story detailing and concluding with pilasters with Doric capitals and a parapet punctuated by short piers aligning with those below. Windows on the sixth floor are segmentally-arched openings with splayed, brick lintels and stone panels between each lintel.

Original entrances to each building are intact on Lafayette Street. The building at 94-98 Lafayette consists of three original ground floor openings. The original central opening is intact with a center door and side windows. Each window is set in brass casement with granite panel underneath. The brass enframements with simple Doric columns and window mullions are historic. Flanking this entrance are two additional showroom openings with flat-front windows. (The window panes have been replaced; the casements are the original brass.) Brass doors in the openings to the left and right of the entrance are original; however, each door has non-historic wood panels. All three openings have segmental arches with three decorative brackets applied towards the center of each arch. Each opening retains its original wood transoms, with panels of glass separated by wood mullions. A non-historic light fixture has been added over the ground floor brass doors on the northernmost part of the 94-98 Lafayette facade. The building at

100 Lafayette Street consists of five original ground floor showroom openings. Each opening is a three-paneled cast-iron bay with segmental arch and transom with crisscross design. The panels are divided pilasters with acanthus leaf capitals. The original entrance was the second opening from the corner of Lafayette and Walker streets. A new entrance in the fourth opening from the corner has been made from a showroom window. The southernmost and northernmost bays on the ground floor of 100 Lafayette Street are similar in design to the other openings but are much smaller. Historic wood and metal doors on the southernmost section of the 100 Lafayette facade are similar in design to the northernmost doors on the 94-98 Lafayette facade. The stone pier on the corner of Walker and Lafayette streets is almost twice the size of the rest of the piers of the building and has larger Corinthian capitals at the fifth and six stories and double paneled pilasters with Doric capitals at the seventh and eighth floors.

Walker Street Facade The Walker Street facade is two bays wide and consists of two sections—the earlier section (91 Walker Street) has a ground floor loading dock with segmental arch with keystone above. Inside the arch, a non-historic light has been added behind the keystone. Within the keystone is the number 91. The later section (93 Walker Street) consists of a three-panel, flat-front showroom window with segmental arch on the ground floor. The arch is identical to the one at 91 Walker Street except that there is no number within the keystone. Cast-iron mullions and transom with crisscross pattern above are historic. Continuous identical design elements and window openings on the upper floors create the illusion of one building up to the sixth floor, where 91 Walker Street terminates and 93 Walker Street continues two additional stories, repeating the fourth and fifth story detailing. Above the first floor on the entablature of the Walker Street facade is a incised sign that reads “Avildsen Tools - Federal Drill Div.”

West Elevations The west elevation of 94-96 Lafayette Street is partially visible above the fourth story from Walker Street and is faced with painted brick. The west elevation of 100 Lafayette Street is partially visible above the seventh story from Walker Street and is also faced with painted brick. It serves as a party wall with 91 Walker and has a chimney nearer the northernmost corner of the building. From a parking lot on White Street, a western elevation of 94-98 Lafayette reveals nine double-hung sash windows across on each of the top four stories and is visible above the second story. In addition, a non-historic flue is visible.

South Elevations The south elevation of 94-96

Lafayette Street is partially visible above the fourth story from the corner of White and Lafayette streets. It is faced with painted brick and has four abreast double hung sash windows and a non-historic metal flue. In addition this elevation has an historic chimney, water tower, and metal-covered stair head. The south elevation of 100 Lafayette is two bays wide and visible at the seventh and eighth floors. This elevation has no visible windows and is faced with painted brick. The

elevation is slightly stepped and partially hides a metal-covered stair head.

Report prepared by
Isabelle Hill, Consultant

NOTES

1. This section is based on the following sources: Joyce Gold, "Tribeca," *The Encyclopedia of New York City*, ed. Kenneth T. Jackson (New Haven: Yale University Press, 1995), 1199-1200; Landmarks Preservation Commission (LPC), *Tribeca East Historic District Designation Report (LP-1711)* (New York: City of New York, 1992), prepared by David M. Breiner and Margaret M. Pickart; and Landmarks Preservation Commission (LPC), *No. 254-260 Canal Street Designation Report (LP-1458)* (New York: City of New York, 1985), prepared by Gale Harris.
2. Obituary, *The New York Times*, September 23, 1959; Jane Turner, ed., *The Dictionary of Art* (New York: Grove's Dictionaries, 1996), 812-813.
3. Henry F. Withey and Elsie Rathburn Withey, *Biographical Dictionary of American Architects, Deceased* (Los Angeles: Hennessey and Ingalls, Inc. 1970), 575-576.
4. Deborah S. Gardiner, "Stokes, I(saac) N(ewton) Phelps," *The Encyclopedia of New York City*, ed., Kenneth T. Jackson (New Haven: Yale University Press, 1995), 1125.
5. LPC, *Panhellenic Tower (LP-1972)* (New York: City of New York, 1998), prepared by Gale Harris.
6. This section is based on the following sources: Landmarks Preservation Commission (LPC), *Tribeca North Historic District Designation Report (LP-1714)* (New York: City of New York, 1982), prepared by Betsy Bradley and Elisa Urbanelli; LPC, *Noho Historic District Designation Report (LP-2039)* (New York: City of New York), prepared by Donald Presa; and William H. Jordy, *American Buildings and Their Architects: Progressive and Academic Ideals at the Turn of the Twentieth Century* (Garden City, New York: Anchor Books, 1976), 1-82.
7. *Illustrated Catalog of American Hardware of the Russell and Erwin Manufacturing Company (1865; reprint ed., Berlin, Connecticut: Emhart Industries, Inc., 1980)*, vi.
8. City of New York, Office of the Borough President of the Borough of Manhattan, *New Building Application 301, 1907*.
9. *Moody's Manual of Investments, American and Foreign* (New York: Moody's Investors Service, 1928), 7-8.
10. City of New York, Bureau of Buildings, Borough of Manhattan, *Alteration Application No. 48, 1931; New York City Directories, 1931-32*.
11. City of New York, Department of Housing and Building, Borough of Manhattan, *Building Notice 3698, 1946; Annual Guide to Stocks* (Jersey City, New Jersey: New Jersey Financial Information, Inc. 2001), 1317.
12. City of New York, Office of the Borough President, Borough of Manhattan, *Plan No. 830, 1909*.

13. City of New York, Office of the Borough President, Borough of Manhattan, Amendment to Plan No. 830, 1910.
14. New York City Directories, 1910-11.
15. City of New York, Department of Housing and Building, Alternation Application No. 2909, 1920.
16. City of New York, Department of Housing and Building, Building Notice No. 1415, 1951; City of New York, Department of Housing and Buildings, Alteration No. 1259, 1952.
17. City of New York, Bureau of Standards and Appeals, Minutes.
18. City of New York, Borough of Manhattan, Department of Housing and Building, Application for Certificate of Occupancy, January 26, 1956.
19. Annual Guide to Stocks (Jersey City, New Jersey: New Jersey Financial Information, Inc., 2001), 1317.

FINDINGS AND DESIGNATION

On the basis of careful consideration of the history, the architecture, and other features of this building, the Landmarks Preservation Commission finds that 94-100 Lafayette Street (now called the Avildsen Building) has a special character and a special historical and aesthetic interest and value as part of the development, heritage and cultural characteristics of New York City.

The Commission further finds that, among its important qualities, the building at 94-100 Lafayette is the only known store-and-loft building designed by the eminent architectural firm of Howells and Stokes; that it is an excellent and intact example of a later commercial style construction; that the building served as an important showcase for hardware in New York City; that its original tenants were two of the most important hardware manufacturers in the country; that the building reflects the area's role as a center for wholesale businesses; that though built as separate structures, they appear to be continuous; that they employ identical decorative elements and utilize steel-frame construction with granite and neo-Medieval limestone piers.

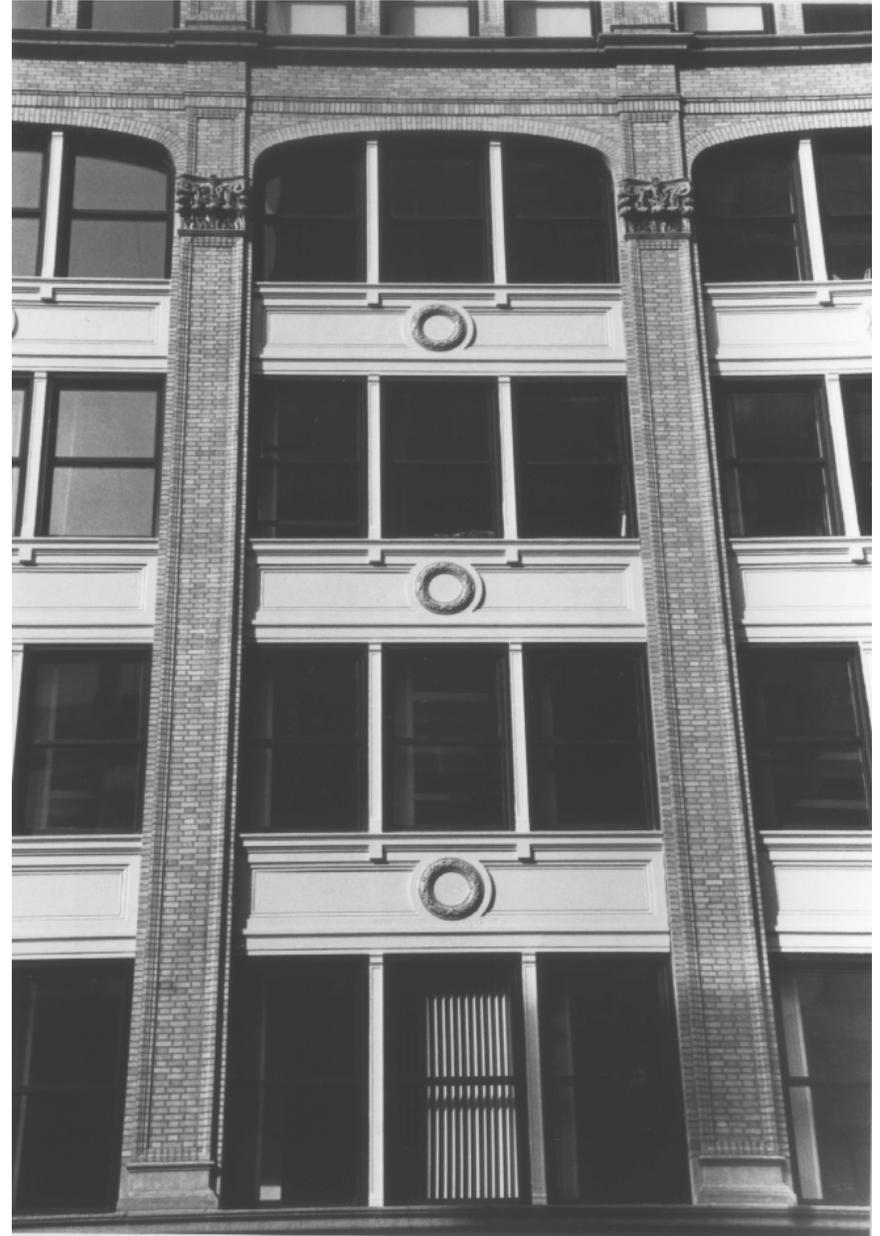
Accordingly, pursuant to the provisions of Chapter 74, Section 3020 of the Charter of the City of New York and Chapter 3 of Title 25 of the Administrative Code of the City of New York, the Landmarks Preservation Commission designates as a Landmark 94-100 Lafayette Street (aka 91-93 Walker Street), Borough of Manhattan, and designates Borough of Manhattan Tax Map Block 195, lot 17 as its Landmark Site.



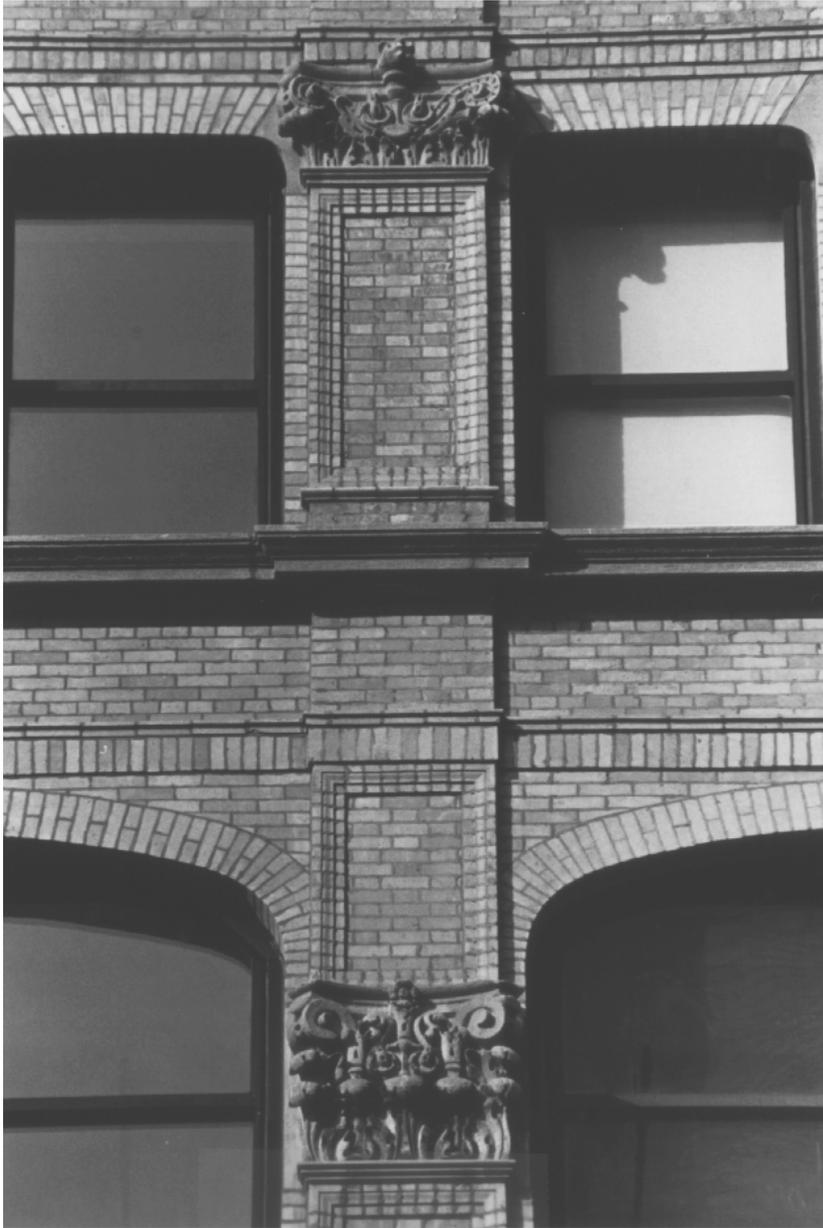
94-100 Lafayette Street Building
94-100 Lafayette Street, Manhattan
Photo: Carl Forster



94-100 Lafayette Street Building
Walker Street Facade
Photo: Carl Forster



94-100 Lafayette Street Building
Detail of Lafayette Street Facade
Photo: Carl Forster



94-100 Lafayette Street Building
Details of Pilasters
Photo: Carl Forster



94-100 Lafayette Street Building
Detail of Corner
Photo: Carl Forster



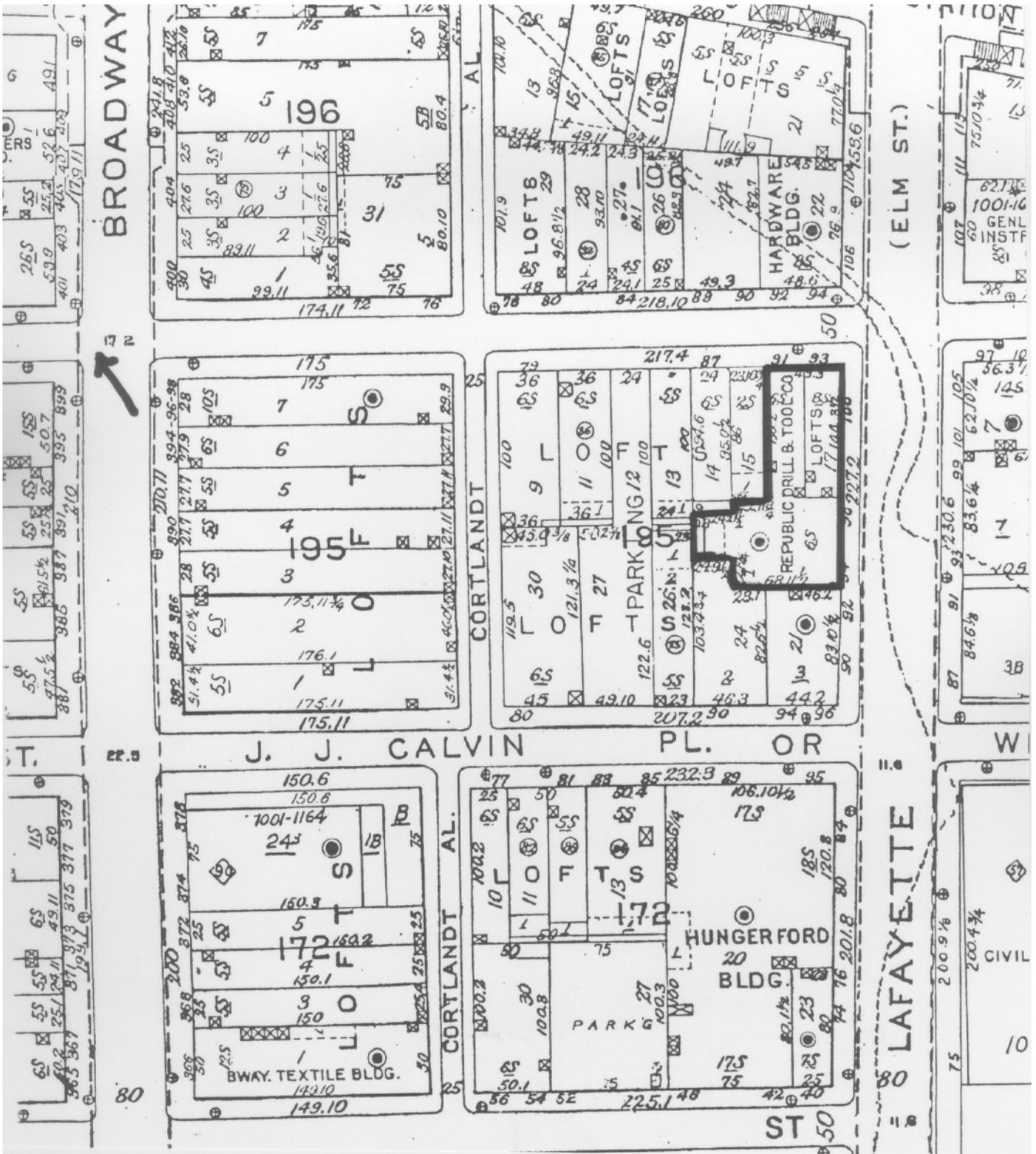
Lafayette Street Facade

94-100 Lafayette Street Building



Detail of Lafayette Street Storefronts

Photos: Carl Forster



94-100 Lafayette Street Building
 Source: Sanborn, *Manhattan Land Book* (2000-01), p. 11

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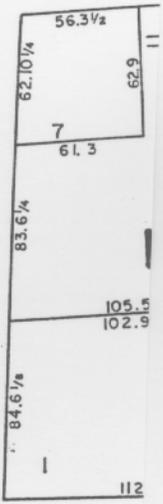
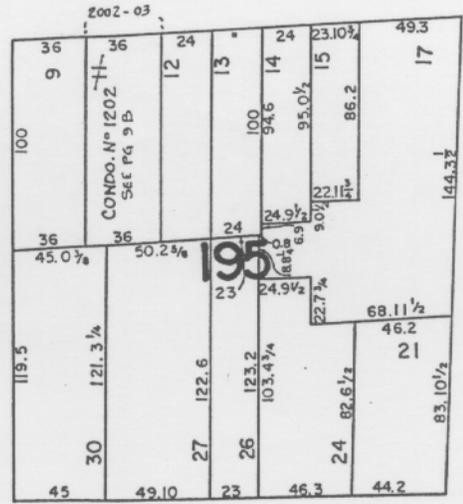
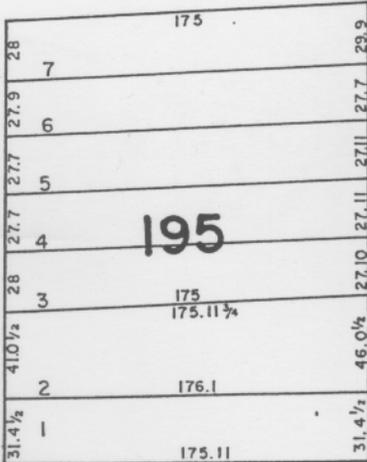
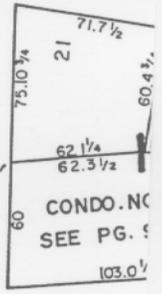
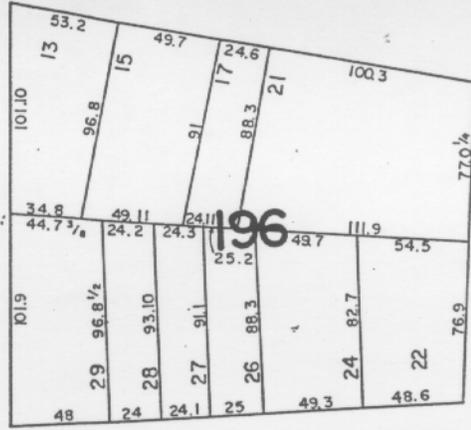
BROADWAY

SEE PAGE 8

WALKER

ALLEY

ST.



9

WHITE

CORTLANDT

LAFAYETTE

SEE VOL.3

94-100 Lafayette Street Building
 Landmark Site: Manhattan Tax Map Block 195, Lot 17
 Source: Dept. of Finance, City Surveyor, Tax Map