# THE CITY RECORI

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NUMBER 42.

# REPORT

# COMMISSIONERS OF TAXES AND ASSESSMENTS.

To the Hon. WM. F. HAVEMEYER, Mayor:

SIR: The Quarterly Report of this Department embraces necessarily a summary of the transactions for the official year.

The valuations of the Real and Personal Estate for the year 1873, as compared with those of 1872, are as follows:

WARDS.	ASSESSMENTS FOR 1872.	ASSESSMENTS FOR 1873.	INCREASE.	DECREASE.
First	\$51,215,500	\$50,508,500		\$707,000
econd	28,001,500	27,754,000		337,500
Third	31,637,0CO	31,354,500		282,500
Fourth	12,571,975	12,506,075		65,900
Fifth	38,670,500	38,425,000	mark 14	245,500
Sixth	21,209,950	21,343,650	\$138,700	
Seventh	15,588,900	15,853,300	264,400	
Eighth	32,284,900	33,774,400	1,489,500	
Ninth	23,571,100	25,127,900	1,556,800	
Fenth	15,226,300	16,320,500	1,094,200	
Eleventh	14,335,000	14,614,200	279,200	
Twelfth	54,568,885	62,457,680	7,888,795	
Thirteenth	8,529,800	9,302,300	772,500	
Fourteenth	21,425,790	21,089,690	563,900	
Fifteenth	50,350,350	50,916,750	566,400	
Sixteenth	29,579,250	29,730,550	151,300	
Seventeenth	30,037,500	30,552,400	514,900	
Eighteenth	62,543,900	64,467,900	1,924,000	
Nineteenth	91,283,545	110,519,305	19,235,760	
Twentieth	33,245,150	34,830,000	1,584,850	
Twenty-first	70,006,050	71,235,250	239,200	
Twenty-second			2,918,710\$41,183,115	-\$1,638,400
	PERSONAL ESTATE.	PERSONAL ESTATE.	PERSONAL ESTATE.	PERSONAL ESTATE.
	14	18184,965,583		\$10,066,574
Resident	\$195,032,157	29,831,665		5,357,855-15,424,429
Non-Resident.		The state of the s		
Share holders of		77,800,395-292,597,643	\$1,072,650 1,072,650	
Banks		11,000,393 -9-13911043		
Total Real and				-
Personal for	9 90 90	For 1873\$1,129,291,023	Total Inc \$42,255,76	Total Dec \$17,062,829
1872	\$1,104,090,00	Total Increase,	1	

Total Valuation for 1872,.... 1,104,098,087. Increase in 1873,..... 25,192,936. The falling-off in the value of personal property is referable to several causes, among which may be enumerated a more exact knowledge on the part of tax-payers of the descriptions of property not liable to assessment by law; an apprehension that the rate of taxation would be something like three and one-half per cent., which induced many to change the form of their investments to securities exempt from taxation, and others to remove from the city; a thorough weeding from the rolls of the names of such as did not respond to their taxes and were found to have removed or become worthless, and the obliteration of property occasioned by the disastrous fire in Boston.

The assessments upon railroads for this year have been made for the first time upon a construction of the law which makes no deduction for the indebtedness of these corporations—a construction which these companies protest against, and which they have taken measures to have judicially reviewed by the highest tribunal.

For the first time the capital employed by several of the Canadian banks in business in the city

For the first time the capital employed by several of the Canadian banks in business in the city is been subjected to assessment; and they, too, have appealed to the courts to determine their has been subjected to assessment; and they, too, have appealed to the courts to determine their liability under the act of 1855.

The following table exhibits the assessments on personal property in the City of New York for the years 1871, 1872, and 1873:

the years 10/1; 15/2;	1871.	1872.	1873.
Resident	\$198,156,791 32,025,037 76,765,395	\$195,032,157 35,189,520 76,727,745	\$184,965,583 29,831,665 77,650,395
Total		\$306,949,422	\$292,447,643

## NUMBER OF ASSESSMENTS.

The following table exhibits the number of names assessed for personal property, the number of applications for relief, the number proving to be exempt, and the number passed into the Receiver's books, for the years 1871, 1872, and 1873:

Books, for the years 177,	1871.	1872.	1873.
Names on rolls at opening.  Applications for reductions  Erased, not liable.  Retained on Receiver's Books.	26,441	29,291	29,513
	15,723	14,269	16,767
	7,903	9,916	13,307
	18,538	19,382	16,206

The number of Banks and of shareholders for the years 1871, 1872 and 1873, respectively, was as follows:

as follows.	1871.	1872.	1873.
Number of Banks	82	78	78
	26,620	26,336	26,059

## RECAPITULATION.

The following table exhibits the total valuation on real and personal estate for the years 1871, 1872 and 1873:

	1871.	1872.	1873.
Real Estate Resident Personal Non-resident Personal		195,032,157	\$836,693,380 184,965,583 29,831,665 77,650,395
Shareholders Damas	\$1,076,253,633	\$1,104,098,087	\$1,129,141,023

## ANNUAL EXEMPTIONS.

ANNUAL EXEMPTIONS.

By the laws of this State, the personal property of every minister of the Gospel, or priest of any denomination, and the real estate of such minister or priest, when occupied by him, provided such real and personal estate do not exceed the value of \$1,500, are exempt from taxation.

Every officer, musician, and private in the National Guard, is also entitled to a deduction from the assessed valuation of his real and personal property, to the amount of \$1,000, during the time he shall perform military duty; and by an act passed April 1, 1871, every officer, musician, and private who enlisted at any time from April 17, 1854, to April 29, 1865, and was honorably discharged after seven years' service, was in like manner entitled to a deduction of \$500.

This act of 1871 was repealed May 4, 1872.

To obtain the exemptions above enumerated, it is necessary that the beneficiaries shall make their application each year.

their application each year.

The following table exhibit the deductions made under the afore-mentioned law for the years 1871, 1872 and 1873:

10/1, 10/2 and 10/3	1871.	1872.	1873.
Military	\$521,000	\$565,500 66,000	\$490,500 76,500
Total	\$594,500	\$631,5∞	\$567,000

ASSESSMENTS UPON REAL ESTATE.

The number of pieces or plots of real estate upon the assessment rolls for 1871, was 124,876;

upon the assessment rolls for 1871, was 124,870; in 1872, 127,217; and in 1873, 123,209.

During the time the books were open, from the second Monday in January to the 30th day of April, to receive applications from parties considering themselves aggrieved by assessments upon their property, there were received in 1871 2,315 applications, covering 5,473 pieces; during the same period in 1872 there were received 1,508 applications, covering 3,738 pieces; and for a like time in 1873 there were received 1,746 applications, covering 4,251 pieces.

applications, covering 4,251 pieces.

The following tables exhibit the number of applications for correction of assessments on real estate, in each ward, for the years 1871, 1872, and 1873, together with the disposition made of the same:

1871.					
WARD.	WARD. CORRECTED.		TOTAL		
First	141	27	168		
Second	65 66	22	87		
Third	66	31	97 89		
Fourth	6 <b>1</b>				
Fifth	70	43	113		
Sixth	37	15	. 52		
Seventh	45	17			
Eighth	54	33	87		
Ninth	33 46	20	53		
Tenth	40	21	50		
Eleventh	23	27	100		
Twelfth	69	39			
Fourteenth			30		
Fifteenth	57 62	31	12		
Sixteenth		34	6		
Seventeenth		37	12		
Eighteenth	55	72	12		
Nineteenth	74	76	15		
Twentieth	36	89	12		
Twenty-first		110	21		
Twenty-second	96	119	21		
Total	1347	968	231		

1872.

WARD.	CORRECTED.	CONFIRMED.	TOTAL.
First	37	21	58
Second	8	9	17
Fhird	8	25	33
Fourth	27	30	57
Fifth	52	22	74
Sixth		10	35 60
Seventh		23	60
Eighth		22	58
Ninth		24	37
Fenth		24	49
Eleventh	12	15	27
Twelfth	39	35	74
Thirteenth	22	19	41
Fourteentn	21	27	48
Fifteenth	36	56	92
Sixteenth	38	24	43
Seventeenth		55	93
Eighteenth	38	54 66	92
Ninteenth	50		116
Twentieth	48	54	102
Twenty-first	83	79 73	162
Twenty-second	67	73	140
	-		
Total	741	767	1508

1873.

WARD.	CORRECTED.	CONFIRMED.	TOTAL.
First	41	21	62
Second		11	51
Third	21	21	42
Fourth	30	26	56 87 45 48 64
Fifth	30 60	27	87
Sixth		24	45
Seventh		16	48
Eighth		42	64
Ninth		35	51 61
Tenth		33	
Eleventh		12	25
Twelfth		65	152
Thirteenth	20	18	38
Fourteenth		21	59
Fifteenth		48	82
Sixteenth		21	50
Seventeenth		34	58 85
Eighteenth		35	85
Nineteenth	110	148	258 84
Twentieth,		50	84
Twenty-first		40	114
Twenty-second	74 87	87	174
I women's			-
Total	gii	835	1746

TOTAL NUMBER OF ASSESSMENTS.

**	**	names on personal books 29,51
**	**	shareholders of banks 26,05

GENERAL REMARKS.

The allegation is sometimes made that this Department capriciously varies its assessments in order that some specious purpose may be attained by ameliorating the nominal rate of taxation. The reiteration of any charge against public officials, however unfounded the charge may be, is pretty sure, if not contradicted, to effect a lodgment in the public mind, and undermine confidence in official integrity and impartiality. The duties of the officers of this Department are such as to make them especially subject to underthing. just imputations. To assess is to estimate, according to one's judgment, the value of the thing to be assessed. When the exercise of this judgjust imputations. ment is made the basis for imposing a pecuniary exaction, or penalty, or tax upon the individual for the benefit of the public it is not strange that the individual questions the accuracy

of the judgment. The value of the thing to be judged of is, inherently, a problem most difficult of solution. A hasty answer to this statement would be that an actual sale furnishes an unerring standard by which an absolutely accurate judgment may be formed. But small experience in assessorial duties, however, is required to satisfy one, that even actual sales are by no means an infallible standard for estimating actual values. The terms and conditions of the sale, the state of the money market as to stringency or plethora. infallible standard for estimating actual values. The terms and conditions of the sale, the state of the money market as to stringency or plethora, the necessities of the seller, the motives of the buyer, are, among others, important considerations which may render the actual sale unreliable as a standard, unless the assessor has a full knowledge of a state of facts which, in many cases, interested parties have strong motives for sedulously concealing. The fallibility of acknowledged "experts" in valuing property frequently comes under the notice of the Commissioners. A single example will illustrate this position. In a legal proceeding the value of a piece of property on Broadway was required to be known. Five experts, disinterested, and of the highest possible character, were sworn as to its value, and their estimates varied from \$225.000 to \$400,000. In a few weeks afterward the property was sold at auction for \$600,000, and in a few months subsequently resold for \$480,000.

The assessments are made by deputies, "under the direction" as the law expresses it, of the Commissioners. It is a physical impossibility for the Commissioners to do more than exercise a general supervision. There are in all 178,781 assessments for the year 1873, and these are required by law to be made between the first Monday of September, and the second Monday of January, a period of, say, 19 weeks. This would allow the Board less than twenty seconds for each assessment; if they had no other duties, and devoted every moment of every businesshour to a scrutiny of each assessment; a term manifestly to brief too render such a revision of the slightest value.

EQUALIZATION OF ASSESSMENTS.

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The highest duty of the Commissioners is to exercise such a supervision as to ensure equality in the valuation in the various wards or districts, so as to effect, as nearly as possible, an equitable distribution of the public burden. By a wise provision of the law each owner of property is allowed to become, within certain limits, an assessor, and like the official deputy submit his assessment to the judgment of the Board.

The owner is like the official, allowed a period of four months, to wit: from the second Monday in January until the last day of April, in which to make his assessment. Then the Commissioners proceed to compare the official assessment with the owner's assessment, and exercise their judgment in deciding between the two. During the past quarter the owner's valuation was adjudged to prevail over the official valuation in nine hundred and eleven cases, as the table herewith proves. This Department thus performs its duties in the full glare of public scrutiny the highest possible guaranty, even in the absence of official integrity, that no gross wrong is likely to be attempted in the face of inevitable exposure. That individuals may, in rare instances, suffer wrong, when they fail to exercise their prerogative and scrutinize their assessments, is not denied; but in such cases they themselves are party to the wrong by reason of neglect. Again the Commissioners, disavowing infallibility, may err in their decision upon the complaint, but that wrong is not remediless, as the aggrieved party has a right to have such decision reviewed by the highest courts of the state. While the property owner in New York City has a term of nearly four months in which to scrutinize his assessments, the property owner in every other portion of the State is allowed but thirty days in which to exercise such right.

PROGRESSIVE INCREASE OF VALUATIONS. exercise such right.

# PROGRESSIVE INCREASE OF VALUATIONS.

For several years the real estate of this city has been dealt with very tenderly in the matter of increased assessments, as the following figures will demonstrate:

In 1865	the assessed	value	was\$427,404,384
In 1866		**	478,994,934
In 1867	**	85	555,442,062
In 1868	**	**	623,235,305
In 1869	**	41	684,183,918
In 1870		**	742,103,075
In 1871	**	44	769,306,410
In 1872	**	44	797,125,115
In 1873		**	836,693,380
T	1	41	a increase in the valuation

of rea	l estate	since 1005	has been as follows.
1866 is	crease ov	er previous	year51,500,00
1867	**	**	
1868	a	**	
1860	**	**	
1870	**	**	58,000,000
1871	**	**	27,000,00
1872	**	**	28,000,00
. 2	**	**	30,500,00

Thus it will be seen that the aggregate in-crease in the valuation of real estate for the last four years, i.e., from 1870 to 1873, was \$152,500,000, or an average of \$38,125,000 per year, while the aggregate increase for the preceeding four years, i. e., from 1866 to 1869 \$257,000,000, or an average of \$64,250,000 per year, showing that the average increase for the last four years was \$26,175,000 less per year than for the previous four years.

VALUE OF NEW BUILDINGS.

The reports of the Superintendent of Buildings on file in this Department embrace a period of

By the report of the Superincenters of (p. 31) it appears that the estimate cost of new buildings proposed to be erected from the 5th of April to the 31st of December 1872, was \$21,944,330, and the alterations during the same period were estimated at \$2,788,379. This gives a total for the two years and nine months of \$109,075,763. Now, add to the sum of \$76,226,439, for the three months which the report does not furnish, an estimate covering the time from the 1st of January to the 3d of April, 1870, say, \$9,470,715, and it gives

A total estimated cost of improvements for three years of. \$118,546,478
Increase in assersed valuations during same year. 94,590,305

The increase in the assessed value, it will be in, is less than eighty per cent. of the cost of improvements.

improvements.

It may be objected that the cost here given is of buildings "proposed to be" erected, some of which were probably not completed or even commenced. To this the answer is that actual cost so invariably and largely exceeds estimated cost, as to more than compensate for the few failures to construct. It may be further objected that the buildings proposed to be erected late in 1872 could not have been completed so as to enter into the asssessment for 1873. To this it is answered that a full equivalent is found in the buildings assessed for the first time in 1870, the estimated cost of which does not appear in the tables at cost of which does not appear in the tables at hand, and is not included in the above statement of estimated cost.

It is not, of course claimed that the one hun-dred and eighteen million dollars worth of im-provements should have been the measure of increased assessment, for property is not assessed in that proportion. These improvements have really been assessed at a small percentage of their cost, and the remainder of the increased valuations has been derived from the increased value of other property.

#### ASSESSMENTS IN THE UPPER WARDS.

Some comment has been caused by the increased valuations in the three upper 12th, 19th and 22d wards, as compared with the valuations of the other nineteen wards. Now, very few probably bear in mind that the three wards named include fifty-nine per cent., or three-fifths of the entire area of the city. Within three wards, in the space of a few years, many millions have been spent in splendid improvements, the expense of which has been or has to be borne by the tax-payers at large. The whole number of buildings completed in this city, according to the report of the superintendent of buildings, in 1870, 1871 and 1872, (estimating for the first quarter of 1870) was 6071, of these 3876 were in the three upper wards, The aggregate increase of valuations in the whole city for these years was \$118,546,478. Granting for a moment, as has been claimed, Some comment has been caused by the increas-Granting for a moment, as has been claimed, that the assessments should keep pace only with the new buildings, or in other words that the increase of buildings should be the sole basis for increase of valuations, and we have the following

As the new buildings in the whole city 6071, are to those, 3,876, in the three upper wards, so should the total increased valuation \$118,546,478, be to the increased valuation in those wards 500, 390,740. The actual increase in valuation in these three wards is \$62,745,475, or an excess of only \$2,354,735. Ought anything more be needed to show how totally unfounded are the complaints of discrimination against these upper wards? The terms of the years is chosen for comparison for reasons which will appear in re-terring hereafter to the assessments in the 19th

## THE NINTEENTH WARD

The increase of \$19,235,760, in the assessed valuation of this ward for 1873, above the assessment for 1872, has been made the occasion of criticism, and it is due to those who make complaints that this report should not pass by those complaints without observation. This ward is bounded by Fortieth and Eighty-sixth streets and Sixth avenue and the East river, and has for and sixth avenue and the East river, and has for several years been the theatre of the most active operations in real estate, and the area in which the most stately and costly mansions have been erected. For more than two miles, what is at present the most elegant avenue of the city, stretches through it. Within its limits capstretches through it. Within its limits capitalists discovered "the potentiality of acquiring wealth beyond the wildest dreams of avarice." The advance in value of its lots has been such as to almost paralyze for the time the efforts of the assessor to keeppace with it. Many of the owners themselves have doubted the actuality and permanence of the constantly increasing prices. Delegations of tax-payers holding property there have pressed their views upon the Commissioners. Some of the points they have presented may be briefly stated thus:

That prices had attained a point at which they were not likely to be supported.

That those who had invested at high prices ought to be treated with special leniency as their purchases had helped to keep up the tone of the market and sustain prices generally.

That those who had erected buildings should be considered as public benefactors, who were ornamenting the city at their own expense, and encouraging others to follow their example, entitling them to exemptions sometimes accorded tuality and permanence of the constantly

two years and nine months, i. e., from the 3d of April, 1870 to the 31st of December, 1872. From the report of 1871 and 1872 (p. 83) the estimated cost of new buildings proposed to be erected, from April 1870 to April 1872, was \$76,226,439, and of alterations in buildings for the same period, was \$8,116,615.

By the report of the Superintendent for 1872 (p. 31) it appears that the estimate cost of new buildings proposed to be erected from the 5th of \$2.01 on the \$100, aroused the attention and the 19th Ward was not raised anything in proportion to the increase in values, and for 1872 similar pleas, vehemently urged, were allowed undue weight, and a proper advance in valuation again deferred, until the tax rate of that year, \$2.91 on the \$100, aroused the attention and complaints of tax-payers in other portions of the From their stand-point they argued:

That \$10,000 worth of property was worth as much in one portion of the city as in another. That the down-town owner not only had a large assessment on his own property, but had to bear, in the general tax, the expense of many local improvements up-town which inured almost exclusively to the benefit of property in that

That property in the 19th Ward was assessed far below the proportion observed in other parts

of the city.

A fair consideration of the subject in all its re-A fair consideration of the suspense for 1873, lations, not only justifies the assessment for 1873, lations, not only justifies the assessment for 1873, but would warrant even a larger assessment. It is alleged that 1872 was a year in which real estate in this ward did not advance so rapidly as in 1870 and 1871; but if in those years, in deference to the views of owners, the increase which should have then been made was postponed, it ought not now be claimed that it must never be rated at the advance which has been actually realized. The postponement of the been actualy realized. The postponement of the proper advance in 1871 and 1872 conterred a very substantial advantage. The Commissioners are not bound to prove that the advance in value occured in the very year in which the assessments were increased. It is enough if the assessment bears a just relation to the value, whether the

bears a just relation to the value, whether the value was attained one year or ten years ago.

But while adhering to this general proposition, the Commissioners do not lose sight of the fact that there was in 1872 a very material increase of value in a large portion of the 19th Ward. In that year the tax-payers at large contributed \$1,598,767.50 toward defraying the expenses of sinking the railroad bed in Fourth avenue, the benefit from which accrues almost exclusively to the property owners in that Ward. To the down the property owners in that Ward. To the down town owner it matters little whether his egress from the City by rail be by an open cut or a covered way—he would probably prefer the former—but after he has paid for the latter, he is not, in addition, willing to pay a portion of the taxes of those whose property is largely and directly benefitted by the alteration. the property owners in that Ward. To the down

DOWN-TOWN ASSESSMENTS.

Commercial life, as well as social life, has tis fashions. The dry goods trade once had its home in Pearl and Pine streets, and Hanover square in the 1st Ward. Thence it went to the 11d Ward. Thence to the 5th Ward, and now largely to the 8th Ward. The hat, the fur, the jewelry and other trades, have been even more exercise in their migrations. Values of real estates jewelry and other trades, have been even more erratic in their migrations. Values of real estate have been largely affected by each movement of that character, and it has frequently occurred that the owners of property in Front, Water, Pearl, Stone, South, William, Greenwich, Washington, West, Dey, Vesey, and many other streets, has been suddenly aroused, by the results of an auction sale, made under favorable circumstances, to the fact that his property was assessed for ten or twenty per cent. more than he can sell it for. Such discoveries force a reduccan sell it for. Such discoveries force a reduc-tion of assessed values. Yet for 1873 it is probably true that the assessments upon property below Grand street are from 10 to 15 per cent. higher than those upon property above 40th street, allowing both to be placed upon the market upon the same terms and conditions.

## STATE EQUALIZATION.

The very great disparity between the rate of valuation in New York and in nearly all the other counties in the State, is well understood. It has for many years furnished a just ground for complaint and remonstrance. The State Board of Equalization has not hitherto responded to such remonstrance with a proper regard to the equity of the case. In the month of June the Board of State Assessors spent many hours in examining the records of this Department, and in hearing the statements of the Commissioners in reference thereto, and they are in possession of facts which it is hoped will enable them to obtain in the State Board of Equalization something approximating a fair apportionment of the general assessment in the State for this city.

## CONCLUSION.

The public examination of the assessment rolls before a committee, now pending, is alto-gether ex parte, and based upon the unsworn statements of parties directly interested. Many of these statements as already made are suscepdicate this Department.

The Commissioners, conscious of integrity of purpose, will go on in the discharge of their delicate and responsible duties, divested of all prejudice or preference. Expecting censure under any circumstances, and accepting it as a penalty attaching to the nature of their office, they will endeavor never to deserve it, and so endure it with complacency. Bearing testimony to the general fairness and reasonableness of the great body of taxpayers, they are conscious that perfect assessors have never yet been found, and if they were, the volume of complaint would not be essentially diminished, unless perfect tax-payers were discovered at the same time.

payers were discovered at the same time.

The foregoing report embraces the proceedings of our predecessors, in regard to which Mr. Andrews is the only member of our Board qualified to speak. This report has been prepared by, and is vouched for by him alone. It is therefore due Messrs. Wheeler and Moulton to say that they sign it as Commissioners, although their duties

and responsibilities as such date only from May

JOHN WHEELER GEO. H. ANDREWS, SEVERN D. MOULTON, Commissioners of Taxes and As NEW YORK, August 1st, 1873.

# REPORT

CF THE

# DEPARTMENT PUBLIC PARKS

TC THE MAYOR

FOR THE

QUARTER ENDING JULY 31.

CITY OF NEW YORK, DEPARTMENT OF PUBLIC PARKS, 265 BROADWAY, August 6, 1873.

Hon. Wm. F. Havemeyer, Mayor:

SIR-In compliance with the request contained in your circular letter, under date of July 16th, 1873, and in pursuance of section 27, chapter 335, laws 1873, the Board governing this Department, in meeting held this day, directed me to transmit to you the accompanying report of the operations and actions of the Department of Public Parks for the three months ending July

Respectfully, WM. IRWIN, Secretary D. P. P.

DEPARTMENT OF PUBLIC PARKS, New York, August 6th, 1873.

To the Hon. Wm. F. Havemeyer, Mayor of the City of New York:

SIR—The Department of Public Parks, in pursuance of section 27 of chapter 335 of the laws of 1873, hereby makes the following report of its operations and across for the three months

on 15th of May, in consequence of the small amount remaining unissued of the stock authorized by the Legislature in 1872 for the improvement of the several parks and places, and in consequence of the failure of the Legislature in 1873 up to that date, to provide funds for the continuance of those improvements, all the works of the Department connected with construction were discontinued; several hundred laborers and mechanics were discharged, and

their foremen suspended.

On 13th June the Legislature passed a bill (chapter 756, laws of 1873), making provisions for further expenditures for the said improvements whereupon the following undertakings were directed to be continued.

Park entrance way at Mariner's gate (VIII.

85).
Park entrance way at Boy's gate, (VIII. 100).
New system of walks in the south-east quarter of the Park.

Concert ground on the mall.

Carrousel.

Cottage at the Farmer's gate, (VI. 110). Urinals, seats and drinking fountains.

Repairs to concrete pavements. Eighth avenue wall. Eighth avenue slopes. Five Points Park.

Jackson Square. Washington Square. City Hall Park.

Union Square (bronze work).
Union Square fountains.
Madison Square and Worth monument.
Lamp posts on central bridge, at Harlem

In pursuance of the foregoing directions, pro-

posals have been invited, by means of advertise-ments in The CITY RECORD.

bronze work of the fountains at the City

For completion of a series of ornamental bases and lamp posts at the Union Square muster

ground.

For about 275 lineal feet of light iron railing to be set in Union Square.

For the construction of about 4,900 lineal feet of the enclosing wall of the Central Park on

Eighth avenue.

For about 3,050 lineal feet of dressed base course stone, with two faces, and about 800 lineal feet of dressed base course stone, with one

face, for said wall.

For about 1,925 superficial feet, face measurement of dressed ashlar, and about 800 lineal feet

of dressed coping for said wall.

For four months supply of screened gravel.

For 550 tons of grate coal.

Contracts have been made for the granite, masonry and iron-work of the Museum of Natural History in accordance with the plans and specifications of the architect, Mr. Calvert Vaux, and for the construction of the inscope arch.

Messrs. Salem H. Wales, Philip Bissinger, David B. Williamson and Dr. Samuel Hall were appointed by the Mayor and confirmed by the Board of Aldermen as Commissioners of this Department, and have taken their places in the

Henry G. Stebbins was duly elected Presi-

The following officers were appointed: William Irwin, secretary; salary, \$4,500 per

Isaac Evans, assistant secretary; salary, \$3,000 per annum.

D. Porter Lord, chief clerk; salary, \$2,500 per annum. Wm. C. Roberts, surgeon; salary, \$1,250 per

G. I. Hunter, surgeon; salary, \$1,250 per an-

The following reduction of salaries has been

made:
Fred. Law Olmsted, landscape architect and general superintendent, from \$10,000 to \$6,500.
Frederick W. Whittemore, secretary and treasurer, from \$7,500 to \$6,500.
The resignation of the following-named officers have been accepted:
Fred. W. Whittemore, secretary and treasurer; Calvert Vaux, consulting landscape architect.

The wages of two assistant foremen, which had been withheld in April, May and June, by direction of the late treasurer, were ordered to

direction of the late treasurer, were ordered to be paid.

The claim of Dexter A. Hawkins for legal services rendered to this Department at Albany in urging the passage of Charter 756, Laws of 1873, was allowed, and the sum of \$500 directed to be paid to him.

The balance to the credit of the Department in the Third National Bank with interest on the

same amounting to the sum of \$1,492.73, and the several amounts received for sales, license fees, rents, &c., amounting to the further sum of \$6,158.22, have been deposited with the Chamberlain, and returns thereof filed with the Comptroller.

Bills for work, materials and supplies have been audited and transmitted to the Finance Department for payment to the amount of

Pay-rolls for laborers' wages and for salaries of officers, clerks and engineers, have been certified and transmitted to the Finance Department for payment of the same, to the amount of

ment for payment of the same, to the same, \$215,260 o7.

The Treasurer's accounts to 31st March, 1873, were examined and found to be correct in every particular by an auditing committee.

A license for the occupation of the hotel in Reservoir Square at High Bridge, and several leases of buildings in Riverside Park, have been issued.

issued.

Arrangements have been perfected for promenade concerts every Saturday during the season, on the Central Park, and once in every two weeks at Mt. Morris, Madison, Tompkins and Washington Squares.

Permission was granted to the Fire Department to use the City Hall Park for the purpose of testing a new fire ladder apparatus.

The lawns at Mt. Morris have been directed to be opened to the public on Saturdays.

to be opened to the public on Saturdays. The appropriation of \$10,000 for the celebration of Independence Day was expended for four principal exhibitions; at the City Hall Park, Tompkins Square, the Union Square Muster Ground and Mt. Morris Square; for ten minor exhibitions, at the Battery, Grand street, junction with East Broadway, Fort Washington, Claremont, the Circle, Jackson Square, Canal street Park, Cooper Institute Park, Madison Square and Washington Square, and for music at the Cen-Washington Square, and for music at the Central Park, City Hall Park, Mt. Morris, Tompkins Square, Union Square, Madison Square and the Battery.

The Bethesda Fountain below the Terrace on

The Bethesda Fountain below the Terrace on the Central Park was publicly displayed on 31st May with an appropriate programme.

The revised estmates for the year 1873 of the amounts required for the maintenance of the parks and places under the control of this department were transmitted to the Board of Estimate

ment were transmitted to the Board of Estimate and Apporticement.

Application was also made to the Board of Estimate and Apportionment for an additional sum of \$6,000 for the purpose of making repairs upon the buildings in Reservoir Square at High Bridge.

The Counsel to the Corporation was requested to furnish a statement of all proceedings now pending in his office in relation to the opening and laying out of all streets, boulevards, &c., and of all matters or proceedings instituted by or under the direction of this department, or relating to or affecting it.

ing to or affecting it.

In accordance with a resolution of the Board of Aldermen, adopted 3d July, a statement of the names and residences of the clerks and employees of this Department was furnished to that Board.

Board.

Requisition was made upon the Mayor of the City of Yonkers and the Supervisor of the town of Kingsbridge for the issuing and delivery to the Board of this Department of the certificates of indebtedness of the said City of Yonkers and of the said town of Kingsbridge, for the sum of twenty-one thousand six hundred and ninety-six dellars and forty-five cents, said sum being the dollars and forty-five cents, said sum being the amount of the lawful indebtedness existing and incurred by the said Board under Chapter 534 of the laws of 1871 previous to the passage of Chapter 89 of the laws of 1873, for surveys made within the boundaries of the former town of Yonkers. Yonkers.

The Commissioner of Public Works was requested to send to this Department all maps, contracts, documents and papers relative to the property lately under his control on the public drive and streets adjacent to the parks, squares, and public places above Fifty-ninth street, which are to be transferred to this Department, under the provisions of Chapter 335 of the laws of 1873.

The Comptroller was requested to inform the the Board of this Department whether the proceeds of the sale of bonds of the town of Kingsbridge, under the provisions of section 3 of chaps bridge, under the provisions of section 3 of chaps by the provisions of chapter 335 of the laws of 1873.

The Comptroller was directed to issue the public stock in pursuance of section 7, chapter 565 of the laws of 1865, for the payment of the damages awarded in the proceedings for the laying out of a road or public drive northward from the southerly line of One Hundred and The Commissioner of Public Works was re-

Fifty-fifth street in the City of New York to the intersection of Kingsbridge road with a street known and designated on the map of the Department of Public Parks as Inwood street.

The Comptroller was requested, under the laws of 1873, to issue to an amount not exceeding the sum of \$300,000, of the public fund or stock, to be denominated the city parks improvement fund, for the improvement and regulation of the several parks, squares, and public places, which, by law, now are, or may hereafter be, under the control and management of the Department of Public Parks, and also for the construction and equipment of a meteorological and astronomical observatory on the Central Park.

THE NEW YORK BRIDGE CO.

The following statement of receipts and expenditures of the New York Bridge Company has been received by his Honor, the Mayor, who is ex-officio a member of the Board of Directors of said Bridge Company.

Statement of the receipts and expenditures of the Receipts and expenditures of the Plaza, Union Square.

A re-survey of the pavement done by the Schillinger Artificial Stone Company was ordered.

Meeting adjourned until when the following proposals were declared the lowest, for the following proposals were declared the lowest, for the following proposals were declared the lowest, for the following works:

"Enclosing wall. Central Park," Wilson and the park, "Wilson and the park of the following proposals were declared the lowest," Enclosing wall. Central Park, "Enclosing wall. Central Park," Wilson and the park of the following proposals were declared the lowest, for the following proposals were declared the lowest for the following proposals were

Park.

The map and profile of streets, laid out by this Department within that part of the district described in section 1, chapter 534 of the laws of 1871, which is situated in the town of West Farms, dated April 14th, 1873, and signed by William H. Grant, Civil and Topographical Engineer, were filed with the Register of Westchester County on 27th June, 1873.

Henry G. Stebbins resigned the office of President of the Board on 31st July, 1873.

By order of the Board.

By order of the Board. WM. IRWIN. Secretary D. P. P.



#### LEGISLATIVE DEPARTMENT.

STATED SESSION.

#### BOARD OF ASSISTANT ALDERMEN.

Monday, August 11th, 1873,

The Board met, pursuant to adjournment, in their chamber, No. 16 City Hall.

No members answering to their names at roll call the clerk announced that the Board stood ad. journed until Monday next, the 18th inst., at 2 o'clock, P. M.

WILLIAM H. MOLONEY, Clerk.

# DEPARTMENT OF DOCKS.

At a meeting of the Board, governing this De-partment, held August 2d, 1873, all the Commis-sioners present, the following action was had:

Organization, Appointments, &c.

James E. Swartwood, appointed Collection Clerk, to fill vacancy, the number being increased from three to four; salary, \$2,500 per annum.

Thomas Browne, James Fitzpatrick and Thos. McDowell, appointed Superintendents of Docks, to fill vacancies, the number being increased from five to eight; salary, \$2,500 per annum each.

each.

Warren Rosevelt appointed Assistant Superintendent of Repairs and Supplies, to fill vacancy, the number being increased from two to three; salary, \$2,000 per annum.

Thomas Pickering, appointed Superintendent of Floating Property, and Superintendent Turner relieved of the duties; salary, \$2,000 per annum.

num.
William M. Whitney, appointed Chief Clerk;
vice, William C. Emmet, Jr., removed; salary, \$3,000 per annum.

Louis A. Jackson, appointed Assistant Secretary; vice, William M. Whitney, promoted; salary, \$2,500 per annum.

All the above appointments to take effect from and including the 5th of August, 1873.

EUGENE T. LYNCH,

wall Central Park.

aron railing at Union Square.

3. Base stone.

4. Ashlar and coping for Park wall.

Subsequently, in regular session of the Board, the report of the Director of the Menagerie was presented and filed, and the report of the Landscape Architect, on various subjects referred to him, was received.

A report of the proceedings of the Department, for the three months ending July 31st.

Complaints received from outside sources.

Violations of the law removed

Suldings reported.

Unsafe buildings reported.

Unsafe buildings taken down.

Buildings reported for fire-escapes provided, pecial applications. Violations of the law removed 2
Unsafe buildings reported 12
Unsafe buildings made safe 4
Unsafe buildings taken down 3
Buildings reported for fire-escapes 16
Fire-escapes provided 12
Special applications filed for the erection of frame Special applications filed for the erection of frame structures.

Special surveys held on hotels.

Cases sent to Attorney for prosecution.

Arch girders tested by iron inspector (22 approved and 1 not).

Iton beams tested by iron inspector (all approved). 21 Iron lintels tested by iron inspector (all approved). 23

Notices for Fire Escapes, unsafe Buildings and vio-lations served..... THOMAS DONALDSON, Chief Clerk.

Per Wm. H. CLASS, First Assistant Clerk.

For interest on deposit in bank		\$10,000	
For material sold		183	
For labor		1,205	
For discount on bill of iron		. 26	
EXPENDITURES.		\$11,424	
Salaries of engineers and assistants	•	\$2,338	
Salaries of officers and clerks	٠.	791	В
Bodwell Granite Co., for granite South Brooklyn Steam Engine Works, on a	c-		d
count of anchor plate		1,000	ä
E. Coyle, for gravel		. 76	ä
John Morton & Son, cement		2.881	ĺ,
DeGrauw, Aymar & Co., rope, &c		088	
H. N. Conklin, Son & Beers, lumber		281	
Joseph H. Mumby, horse feed		776	
George E. Watson, horse-shoeing		12	
George Hudson & Sons, plumbing work			
Francis Pidgeon, towing		41	
the standard towns and the standard to the sta		. 56	- 8

\$83,826 26 

\$126,597 50

JEREMIAH P. ROBINSON, President. JOHN H. PRENTICE, Secretary.

# DEPARTMENT PUBLIC PARKS

Abstract of the proceedings of the Board of the Department of Public Parks, for the week ending August 9th, 1873:

AUGUST 6TH.

The Commissioners and the Comptroller met in pursuance of public notice published in The CITY RECORD, for the purpose of opening proposals for the following contract works—viz.:

1. Enclosing wall Central Park.

2. Iron railing at Union Square.

3. Base stone.

the United States Trust Company \$5,323.92, to be applied to the payment of the Topographical staff for work done in the town of Kingsbridge during the months of April, May, June and

July.

Mr. Calvert Vaux, engineer, was directed to be paid \$400 for his services during the month of

Henry Wagner was directed to be paid 3,651.83, amount due him for filling of Manhattan square, as shown by the engineer's third estimate

A resolution was adopted making the requisi-tion on the Mayor of Yonkers, and the Supervisor of the town of Kingsbridge for \$21,696.45. Bills were audited and directed to be sent to

when the following proposals were declared the lowest, for the following works:
"Enclosing wall, Central Park," Wilson and Hughes Stone Company, at \$13.25 per foot Ohio

stone.

"Base Stone," Bige ow Blue Stone Co., at \$3.60 per foot for two-faced; at \$2.60 per foot for one-faced.

"Ashlar and coping for Park Wall," Wm. H. Crommelin, ashlar \$2.17 per foot; coping \$2.51 per foot, Ohio stone.

The lowest proposal for "Iron Railing at Union Square," was not determined, and the Secretary was directed to obtain the opinion of the Counsel to the Corporation with regard to the same.

the same.

August 12th, at 9:30 o'clock A. M., was appointed to open proposals for—

1.—The completion of a series of ornamental bases and lamp-post connected with flag-staff decorations on Union Square.

2.—Bronze work on the City Hall fountain.

Mrs. Joanna Decker was appointed ladies' maid in charge of the Cottage on Washington Square, at \$10.50 per week.

Mrs. Julia Malone was appointed ladies' maid in charge of the Cottage on Union Square, at \$10.50 per week.

510.50 per week.

Meeting adjourned to 12th inst., at 9:30 o'clock A. M.

WM. IRWIN. Secretary Department Public Parks.

NAMES, RESIDENCES AND PLACES OF BUSINESS

OF THE

MEMBERS

OF THE

# BOARD OF ALDERMEN.

1873-4.

r. Samuuel B. H. Vance, President; place of business, corner of 24th street and 10th avenue; residence 206 West 23d street.

Oliver P. C. Billings, place of business, 15 Nassau

street; residence, 7 University place.
3. Jenkins Van Schaick, place of business, 13 Broad

street; residence, r University place.

4. Stephen V. R. Cooper, place of business, 177 Broadway; residence, 318 West 51st street.

John Falconer, place of business, 472 Broome street; residence, 308 East 15th street.

6. George Koch, place of business, 23 Rivington street

residence, 638 Lexington avenue.
7. Peter Kehr, place of business, 115 Norfolk street residence, 50 Seventh street.

8. Robert McCafferty, place of business, 654 5th avenue

residence, 838 Lexington avenue. Oswald Ottendorfer, place of business, 17 Chatham

street; residence, 7 East 17th street. 10. Henry Clausen, place of business, 309 East 47th

street; residence, 83d street corner Avenue A.

11. Patrick Lysaght, place of business, 514 Pearl street; residence, 27 City Hall Place.
12. Richard Flanagan, place of business, 312 West 22d

street; residence, 312 West 22d street. 3. John Reilly, place of business, 62 East 14th street;

residence, 314 East 14th street. 14. John J. Morris, place of business, 59 University Place; residence, 117 West 21st street.

15. Joseph A. Monheimer, place of business, 233 East 31st street; residence, 233 East 31st street. SAMUEL B. H. VANCE, President.

JOSEPH C. PINCKNEY, Clerk.

# OFFICIAL DIRECTORY.

Statement of the hours during which all public offices in the City are open for business, and at which each Court regularly opens and adjourns, as well as of the places where such offices are kept and such Courts are

EXECUTIVE DEPARTMENT.

OFFICES.	LOCATION.	HOURS.
Mayor's OfficeNo.	6, City Hall	o a.m 3 p.m.
Mayor's Marshal No.	5, City Hall	a.m3 p.m.
Permit Bureau No.	I, City HallI	a.m2 p.m.
License BureauNo.	I, City HallI	a.m2 p.m.
	IVE DEPARTMEN	

Cirk of the Common Council and of B'd 7 & 8 City Hail.9 A.M.—4 P.M. of Supervisors.

Clerk of B'd of Assistant Aldermen.

Clerk of B'd of Assistant Aldermen.

FINANCE DEPARTMENT.

FINANCE DEPARTMENT.

Office hours from 9 a. m. to 4 p. m.
Comptroller's Office, West end, New County Court
House.

--Bureau for the collection of the revenue accruing
from rents and interest on bonds and mortgages, and
revenue arising from the use or sale of property belonging to or managed by the City—
Ground floor, West end, New County Court House.
2—Bureau for the Collection of Taxes—
Brown-stone building, City Hall Park.
3—Bureau for the collection of arrear of taxes and
assessments and of water rents—
Ground floor, West end, New County Court House.
4—Auditing Bureau—
Main floor, west end, New County Court House.
5—Bureau of Licenses. | Ground floor, west end, New
6—Eureau for the reception of all moneys paid in 0
the Treasury, in the City and for the payment of money
on warrants drawn by the Comptroller and countersigned by the Mayor—
(Office of Chamberlain and County Court House.
Main floor, west end, New County Court House.

8—Bureau for the Collection of Assessments-Governor's room, City Hall (temporarily.)

#### LAW DEPARTMENT

Counsel to the Corporation, 82 Nassau st., 9 a. m., 5 p.m. Public Administrator, 115 and 117 " 10 a.m., 4 p.m. Corporation Att'y, " 8:30 a.m., 4:30 p.m. Attorney for the Collection of Arrears of Personal Taxes, 26 Broadway, Room 13, 9 a. m., 4 p. m. Attorney to the Department of Buildings, 25 Nassau street, Room 52, 9 a. m. to 5 p. m.

#### POLICE DEPARTMENT.

Central Office, 300 Mu Com's Office, " Supt's Office, " Inspector's Office, " Chief Clerk's Office, " Property Clerk, " Bureau of S't Clean'g, " Bureau of Elections, " Office, 300 Mulberry street, always open. 8 a. m., 5 p. m.

#### DEPARTMENT OF PUBLIC WORKS.

DEPARTMENT OF PUBLIC WORKS.

Commissioners' Office, 19 City Hall, 9 a. m., 4 p. m. Chief Clerk, 20 ""
Engineer in charge of sewers, 21 City Hall, "Engineer in charge of Boulevards and avenues, 18 ½ City Hall, "Sureau of Lamps and Gas, 13 City Hall, "Bureau of Lamps and Gas, 13 City Hall, "Bureau of Imcumbrances, 13 City Hall, "Bureau of Street Improvements, 11 City Hall, "Bureau of the Chief Engineer of the Croton aqueduct, 11 ½ City Hall, "Bureau of Water Register, 10 City Hall, "Bureau of Water Purveyor, 4 City Hall, "Bureau of Streets Impact Ago Tity Hall, "Bureau of Streets and Roads, 13 City Hall, "Bureau of Streets and Roads

# DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION.

CORRECTION.

Central Office, 66 Third av. 8 a. m., to 5 p. m.
Out Door Poor Dep't, 66 Third av., always open.
Entrance on 11th Street.
Free Labor Bureau, 8 and 10 Clinton pl. 8 a. m. to 5 p. m.
R-ception Hospital, City Hall Park, N. E. Corner, always open.
R-ception Hospital, 99th street and 10th av. always open.
Bellevue Hospital, foot of 26th street, E. R. ""

# FIRE DEPARTMENT.

Commissioner's Office, 127 and 129 Mercer St., 9 a. m. to 4 p. m. Chief of Department, 127 and 129 Mercer St., 9 a. m. to 4 p. m. Inspectors of Combustibles, 127 and 129 Mercer St., 9 a.

#### m. to 4 p. m. Fire Marshal, 127 and 129 Mercer St., 9 a. m. to 4 p. m. HEALTH DEPARTMENT.

Commissioner's Office, 301 Mott St. 9 a. m. to 4 p. m. Sanitary Superintendent, 301 Mott St., always open. Register of Records, 301 Mott St., for granting burial permits, on all days of the week except Sundays from 7 a. m. to 6 o'lock p. m., and on Sundays from 8 a. m. to 5 o'clock p. m.

DEPARTMENT OF PUBLIC PARKS.

DEPARTMENT OF DOCKS.

Commissioners' Office, 346 and 348 Broadway, corner. Leonard St., 9 a. m. to 4 p. m.

DEPARTMENT OF TAXES AND ASSESSMENTS Commissioners' Office, Brown Stone Building, City Hall Park, 32 Chambers St., 9 a. m. 4 p. m., on Saturday 9 a. m. to 3 p. m. Surveyor's Bureau, 19 Chatham St., 9 a. m. to 4 p. m. Board of Assessors.

DEPARTMENT OF BUILDINGS.

BOARD OF EXCISE. Superintendent's Office, 2 Fourth av Commissioners Office, 299 Mulberry street, 9 A. M. 4 P. M

BOARD OF EDUCATION. Office of the Board, cor Grand and Elm sts, 9 A. M. 5 P. M Supt. of Schools, " " 9 A. M. 5 P. M

COMMISSIONERS OF EMIGRATION. Commissioners, Office, Castle Garden, 9 a. m. to 5 p. m. Superintendents, Office, Castle Garden, 9 a. m. to 5 p. m.

THE CITY RECORD Office, No. 2 City Hall, N. W. corner (basement, 8 a. m. to 6 p. m.
MISCELLANEOUS OFFICES.

MISCELLANEOUS OFFICES.

Ceroner's Office, 40 E. Houston st.
Sheriff's "first floor, S. W. cor.
New Court House.

County Clerk's Office, first floor, N. E.
cor. New Court House.

Surrogate's Office, first floor, S. E. cor.
New Court House.

Register's Office, Hall of Records,
City Hall Park.
District Attorney's Office, second floor
Old Court House, 82 Chambers
Street.

COURTS.

COURTS. Supreme Court, General Term, Special Term, Chambers, Circuit, part 1, Circuit, part 2. Second Floor, .a. m. to 3 p. m. New Court H

) 10:30 a. m. to 3 p. m.

SUPERIOR COURTS. Clerk's Office, 3d floor, New Court House, 3d floor, New Court House, 3d floor, New Court House, 9 a. m., 4p.m.

Common Pleas, 3d fl., New Court House, 9 a. m., 4 p. m. MARINE COURT (Brown stone building.)

General Term, 32 Chambers st., Room 17, 10 a. m., 3 p. m. special "" Room 15, "" Chambers, "" Room 18, "" Clerk's Office, "" Room 19, 9 a. m., 4 p. m. GENERAL SESSIONS. General Sessions, 32 Chambers street, 10 a. m., 4 p. m. Clerk's Offic .. 32 Chambers st., Room 14,

OYER AND TERMINER. Over and Terminer.
General Term.
Room 11.

SPECIAL SESSIONS.

Special Sessions, Tombs, corner Franklin and Centre streets, Tuesdays, Thurs-days and Saturdays, 10 a. m. JUSTICE'S (OR DISTRICT) COURTS.

First District, 1st, 2d, 3d, and 5th Wards, S. W. corner of Centre and Chambers streets.

Second District, 4th, 6th, and 14th Wards, 514 Pearl street.

Third District, 8th, 9th, and 15th Wards, 12 Greenwich avenue.

Fourth District, 10th, and 17th Wards, 163 East Houston street.

Fifth District, 7th, 11th, and 13th Wards 154 Clinton street. Sixth District,
Seventh District, 19th and 22d Wards,
57th street, between Third and Lex-

ington avenues.
Eighth District, 16th and 20th Wards,
S. W. cor. 22d st. and 7th ave.
Ninth District, 12th Ward, 2374 Fourth

9a. m., 4p. m.

	POLICE COURTS.	
of Sanitary Pre-	Tombs,cor. Frank- lin and Centre streets.	7 a. m., 3 p
Second District, 8th 9th, 15th, 16th, 20th, 25th, 33d, 28th, and 29th Precincts.	Greenwich ave., corner of 10th street.	9a. m., 6p. m
Third District, 7th, 10th, 11th, 13th, 17th, 18th, and portion of Sanita- ry Precinct.	69 Essex street.	8 a. m., 4 p. m
Fourth District, 19th, 21st, 22d, 23d, and 19th sub station.	57th street, be- tween 3d and Lexington ave	8 a. m., 5 p. m
Fifth District, 12th avenue (Harlem.)	Ward, 2374 Fourth	8 a. m., 4 p. m

# CORPORATION NOTICE.

PUBLIC NOTICE IS HEREBY GIVEN TO THE owner or owners, occupant or occupants of all houses and lots, improved or unimproved lands, affected thereby, that the following assessments have been completed and are lodged in the office of the Board of Assessors for examination by all persons interested, viz.:

are lodged in the office of the Board of Assessors for examination by all persons interested, viz.:

No. 1—For building basin on southwest corner of Fifty-fifth street and Eleventh avenue.

No. 2—For building basin on northwest corner of Ninety-second street and Avenue A.

No. 3—For building basin on southwest corner of Ninety-second street and Avenue A.

No. 4—For building basin on southwest corner of Forty-fourth street and Broadway.

No. 5—For building basin on northeast corner of Forty-fourth street and Broadway.

No. 5—For building basin on northeast corner of Eleventh street and Broadway.

No. 5—For building basin on northeast corner of Eleventh street and Thirty-third streets.

No. 7—For building sewer in Fifth avenue, between Thirty-second and Thirty-third streets.

No. 8—For building sewer in Eighty-first (street, between First and Second avenues.

No. 9—For building sewer in Frankfort street, between Cliff and Pearl streets.

No. 10—For building sewer in Tenth avenue, west side, between Twenty-first and Twenty-second streets.

No. 11—For building sewer in Tenth avenue, cast side, between Eighteenth and Nineteenth streets.

No. 12—For building sewer in Tenth avenue, cast side, between Eighteenth and Nineteenth streets.

No. 13—For laying Belgian pavement in Forty-eighth street, from Ninth to Tenth avenue.

No. 13—For regulating, grading, curb and gutter and flagging One Hundred and Twenty-seventh street, between Sixth and Eighth avenues.

No. 16—For regulating, grading, curb and gutter and flagging One Hundred and Twenty-seventh street, between Sixth and Eighth avenues.

No. 17—For regulating, grading, curb and gutter and flagging One Hundred and Twenty-seventh street, between Sixth and Eighth avenues.

No. 17—For regulating, grading, curb and gutter and flagging One Hundred and Twenty-eighth streets, between Sixth and Eighth avenues.

No. 17—For regulating, grading, curb and gutter and flagging Ninety-third street, between Fourth and Fifth

hus. 18—For setting curb and gutter, and flagging Hundred and Ninth street, between Third avenue

One Hundred and Ninth street, between and Harlem river.

No. 19—For fencing vacant lots on both sides of Fifty-first street, between Fifth and Sixth avenues.

The limits embraced by such assessment, include all the several houses and lots of ground, vacant lots, pieces and parcels of land, situated on

No. 1.—The property known by Ward Nos. 33, 34, 35

No. 1.—The property known by Ward Nos. 33, 34, 35 and 36.

No. 2.—The north side of Ninety-second street, between First avenue and Avenue A.

No. 3.—The block bounded by Ninety-first and Ninety-second streets and First avenue and Avenue A.

No 4.—The south side of Forty-fourth street, between Broadway and Sixth avenue, and east side of Broadway, between Forty-third and Forty-fourth streets.

No. 5.—The north side of Forty-third street, between Broadway and Sixth avenue.

No. 6.—The north side of Eleventh street, between Thirteenth avenue and West street, and east side of Thirteenth avenue, between Eleventh street and Bank street.

street.

No. 7.—The west side of Fifth avenue, between Thirty-second and Thirty third streets, except one lot next Thirty-third street.

No. 8.—Both sides of Eighty-first street, between First

and Second avenues.
No. 9.—Both sides of Frankfort street, between Pearl

and Second avenues.

No. a.—Both sides of Frankfort street, between Pearl and Cliff streets.

No. 10.—The west side of Tenth avenue, between Twenty-first and Twenty-second streets, except one lot next Twenty-first street.

No. 11.—The east side of Tenth avenue, between Eighteenth and Nineteenth streets, except one lot next Eighteenth street.

No. 12.—Both sides of Pearl street, 180 feet from Old slip to Coenties slip.

No. 13.—Both sides of Forty-eight street, between Ninth and Tenth avenues, to the extent of one-half the block on the intersecting streets.

No. 14.—Both sides of Forty-first street, between Eighth and Tenth avenues, to the extent of one-half the block on the intersecting streets.

No. 15.—Both sides of Forty-first street, between Eighth and Tenth avenues to the extent of one-half the block on the intersecting streets.

No. 15.—Both sides of One Hundred and Twenty-Eighth street, between Sixth and Eighth avenues.

No. 17.—Both sides of Ninety-third street, between Fourth and Fifth avenues, to the extent of one-half the block on Madison avenue.

No. 18.—Both sides of One Hundred and Ninth street, between Third avenue and Harlem River.

No. 19.—The property known by Ward Nos. 22 to 31 inclusive.

All persons whose interests are affected by the abovenamed assessments and who are opposed to the same, or

inclusive.

All persons whose interests are affected by the abovenamed assessments and who are opposed to the same, or
either of them, are requested to present their objections
rwriting to Thomas B. Asten, Chairman of the Board
of Assessors, at their office, No. 19 Chatham street,
within thirty days from the date of this notice.

THOMAS B. ASTEN,
JOHN MCHARG,
MUNSON H. TREADWELL,
VALENTINE S. WOODRUFF,
Board of Assessors.

OPPICE, BOARD OF ASSESSORS.

New York, August 9, 1873. OFF

## HEALTH DEPARTMENT.

HEALTH DEPARTMENT, No. 301 MOTT ST.,

New York, July 29th, 1873.

A T A MEETING OF THE BOARD OF HEALTH

of the Health Department, of the City of New
York, held at its office, No. 301 Mott street, on the 29th
day of July, 1873, the following resolutions were adopted:
Resolved, That Section 66, of the Sanitary Code, be,
and is hereby amended to read as follows:
Sec. 66. That no person engaged in the selling or keeping for sale of any fish, meat, birds, fowl, fruit, or vegetables, shall, without a permit from this Department,
occupy or encroach upon any portion of any street o
sidewalk, or public place in the City of New York.

Resolved, That under the power conferred by law
upon the Health Department the following additional
section to the Sanitary Code for the security of life and
health in the City of New York, be, and the same is
hereby adopted and declared to form a portion of the
Sanitary Code.

Sec. 179. No adulterated or deleterious coffees, teas,
or other preparations from which drinks are made shall
be bought, sold, held or offered for sale.

CHARLES F. CHANDLER,

[L.S.]

# HEALTH DEPARTMENT.

HEALTH DEPARTMENT,
No. 301 Mott Street,
NEW YORK, August 1st, 1873.

AT A MEETING OF THE BOARD OF HEALTH
York, held at its office, No. 301 Mott Street, on the first
day of August, 1873, the following resolutions were
adopted:
Resolved That makes

adopted:

Resolved, That under the power conferred by law upon the Health Department, the following additional section to the Sanitary Code for the security of life and health in the city of New York, be, and the same is hereby adopted and declared to form a portion of the Sanitary Code:

"See 280 The

adopted and declared to form a portion of the seasons. Code:

"Sec. 180. That no offal, blood, scrap, guts, gut-fat or refuse of slaughter-houses shall be transported through, brought in, or allowed to be between Second avenue and Tenth avenue in the city of New York, without a special written permit from this Department."

Resolved, That Section 155 of the Sanitary Code be and is hereby amended by adding thereto the following:

"And provided that the same effect shall be given under this section to a burial or transit permit issued by the Board of Health, or Health Officer, of Kingsbridge, as to a burial or transit permit issued by this Department, when the death of the person named in the permit shall have occurred in Kingsbridge."

CHARLES F. CHANDLER, President.

EMMONS CLARK, Secretary.

#### BOARD OF EDUCATION.

SEALED PROPOSALS WILL BE RECEIVED BY the School Trustees of the First Ward, at the office of the clerk of the Board of Education, corner of Grand and Elm streets, until Friday, August 22d, 1873, and until 9 o'clock, A. M. on said day, for the repairs, painting, etc., of the several school houses in said ward.

Proposals will also be received at the same time and place, for the alterations, etc., of the steam heating apparatus in grammar school house No. 29, in said ward.

JOHN N. MERRILL, Chairman, Board of School Trustees, First Ward.

SEALED PROPOSALS WILL BE RECEIVED BY the School Trustees of the Second Ward, at the office of the clerk of the Board of Education, corner of Grand and Elm streets, until Friday, August 24, 1873, and until 10 o'clock, A. M. on said day, for the alterations, etc., of primary school house, No. 203 Pearl street.

Proposals will also be received at the same time and place, for alterations of the steam heating apparatus in said building.

place, for alterations of the said building.
SAMUEL H. RANDALL, Chairman,
Board of School Trustees, Second Ward.

SEALED PROPOSALS WILL BE RECEIVED BY
the School Trustees of the Sixth Ward, at the office
of the Clerk of the Board of Education, corner of Grand
and Elm streets, until Friday, August 22d, 1873, and
until 11 o'clock A. M., on said day, for the repairs, painting, etc., of the several school houses in said Ward.
Proposals will also be received at the same time and
place for cleaning and repairing the stoves, pipes, flues,
etc., in said school houses.

etc., in said school houses.
TIMOTHY BRENNAN, Chairman,
Board of School Trustees, Sixth Ward.

SEALED PROPOSALS WILL BE RECEIVED BY
the School Trustees of the Tenth Ward, at the office
of the Clerk of the Board of Education, until Friday,
August 22d, 1873, and until 12 o'clock, M., on said day,
for the repairs, painting, etc., of grammar school houses
Nos. 20 and 42, in said Ward.
ALONZO TRUESDELL, Chairman,
Board of School Trustees, Tenth Ward.

SEALED PROPOSALS WILL BE RECEIVED BY
the School Trustees of the Sixteenth Ward, at the
office of the Clerk of the Board of Education, until
Friday, August 22d, 1872, and until one o'clock P. M.
on said day, for the repairs, painting, etc., of Grammar
school houses Nos. 45 and 85 in said ward.

MATTHEW BIRD, Chairman,
Board of School Trustees, Sixteenth Ward.

Plans and specifications for all of the above named work may be seen at the office of the Superintendent of School Buildings, No. 146 Grand street, third floor.

Two responsible and approved sureties, residents of this city, will be required from the successful bidders. Proposals will not be considered unless sureties are

Proposals will not be considered unless sureties are named.

The name of the party offering a proposal must be put on the outside of the envelope containing said proposal.

The trustees reserve the right to reject any or all of the proposals offered.

Dated New York, August 7th, 1873.

## DEPARTMENT OF PUBLIC

# CHARITIES AND CORRECTION

Proposals for joiner works of steam boat.

PROPOSALS FOR JOINER WORKS OF STEAM-BOAT.

Department of
Public Charities and Correction,
Corner of Third Avenue and Eleventh Street,
New York, August 5, 1873.

Proposals, sealed and endorsed as above, will be received by the Commissioners of Public Charities and Correction, at their office, until 2 o'clock P. M. of the 16th instant, for the joiner work of steamer now being built by Lawrence & Foulke, at Geeenpoint, for this Department.

The proposals to be accompanied with the names of two responsible persons, with their assent in writing, as security for the faithful performance of the contract.

The specification can be seen, and all informotion obtained, on application at this office, for which purpose the Supervising Engineer will be in attendance daily, from 9 te 10 o'clock A. M.

WM. LAIMBEER,

WM. LAIMBEER, JAMES BOWEN, MYER STERN,

# FINANCE DEPARTMENT.

INDICES OF RECORDS.

Total,..6r 12 50 15 25

Incomplete sets may be completed on application this office.

ANDREW H. GREEN, Comptroller.

j**y**30

# DEPARTMENT PUBLIC PARKS.

DEPARTMENT OF PUBLIC PARKS, 36 UNION SQUARE, (East). NEW YORK, Aug. 9th, 1873.

NOTICE.

THE PROPOSALS RECEIVED FOR THE FOLlowing contracts, viz:

1.—The completien of a series of Ornamental Bases
and Lamp Posts connected with Flag-staff decoration on
Union Square.

2.—The Bronze Work for completion of a Fountain in

2.—The Bronze Work for City Hall Park.
Will be publicly opened by the Commissioners, at their Will be publicly opened by the Commissioners, at their office, as above, on Tuesday, the 12th day of August, 1873, at 9:30 o'clock A. M.
WM. IRWIN,
Secretary Department Public Parks.

DEPARTMENT OF PUBLIC PARKS, 36 UNION SQUARE, (EAST)
NEW YORK, August 6th, 1873.

PROPOSALS FOR COAL

SEALED PROPOSALS WILL BE RECEIVED AT
the office of the Department of Public Parks until
Monday, the 18th day of August, 1873, at 12 o'clock
noon, for Five Hundred and Fifty Tons of Coal. Three
hundred and fifty tons of which shall be Furnace Coal,
and two hundred tons of which shall be Furnace Coal,
and two hundred tons of which shall be Furnace Coal,
and two hundred tons of which shall be Furnace Coal,
and two hundred tons of which shall be Furnace Coal,
when the terms of the contract, settled as required by law,
may now be seen at the office of the secretary, as above.
Proposals must state the particular description of coal
proposed to be delivered.

No proposal will be considered unless accompanied by
an oungation in writing of two responsible housenoiders
of freeholders of the City of New York, their respective places of business or residences being named, to the
effect that they will become bound as sureties for the
faithful performance of the contract should it be
awarded upon that proposals.

The department reserves the right to reject any or all
proposals.

Proposals must be addressed to the Department of

The department reserves the right to reject any of any proposals.

Proposals must be addressed to the Department of Public Parks, and endorsed "Proposals for Coal."

The above mentioned five hundred and fifty tons of coal are the same for which proposals were recently requested to be sent to this department, and the bids for which could not be opened owing to an informality.

H. G. STEBBINS,
S. H. WALES,
PH. BISSINGER,
D. B. WILLIAMSON,
SAMUEL HALL,
Commissioners.

DEFARTMENT OF PUBLIC PARKS, 36 UNION SQUARE, (EAST). New York, August, 1873.

PROPOSALS FOR SCREENED GRAVEL.

PROPOSALS FOR SCREENED GRAVEL.

SEALED PROPOSALS WILL BE RECEIVED AT the Office of the Department of Public Parks until Saturday, the sixteenth day of August, 1873, at 12 o'clock noon, for SCREENED GRAVEL for walks and roads, to be delivered in such quantities and at such times and places as may be required during the four months next succeeding the date of the contract to be eatered into therefor.

The terms of the contract, settled as required by law, may now be seen at the Office of the Secretary, as above. Samples of the gravel proposed to be furnished must accompany each proposal.

No proposal will be considered unless accompanied by an obligation in writing of two responsible householders or freeholders of the City of New York, their respective places of business or residence being named, to the effect that they will become bound as sureties for the faithful performance of the contract, should it be awarded upon that proposal.

that they make the contract, should it be awarded upperformance of the contract, should it be awarded upperformance of the contract, should it be awarded upperformance and proposals.

Proposals must be addressed to the Department of Public Parks, and endorsed "PROPOSALS FOR SCREENED GRAVEL."

The above mentioned SCREENED GRAVEL is the same for which proposals were recently requested to be sent to the Department, and the bids for which could not be opened owing to an informality.

H. G. STEBBINS,
S. H. WALES,
PH. BISSINGER,
D. B. WILLIAMSON,
SAMUEL HALL,
Commissioners.

# DEPARTMENT OF DOCKS.

DEPARTMENT OF DOCKS, 346 AND 348 BROADWAY,

TO CONTRACTORS.

PROPOSALS FOR FURNISHING GRANITE STONES TO BUILD SIXTEEN (16) ARCHES, (MORE OR LESS,) OF NEW PIER, NO. 1, NORTH RIVER.

SEALED PROPOSALS for this work will be received at the office of the Department of Docks, until 12 o'clock noon, of Friday, August 15th, 1873, at which time the bids will be publicly opened and read. The taward of the contract will be made as soon as practicable after the opening of the bids.

The time allowed for the fulfillment of the contract is

The time allowed for the fulfillment of the contract is to the 1st day of December, 1873.

Any bidder for this contract must be known to be engaged in, and well prepared for the business, and must have satisfactory testimonials to that effect.

No proposal will be considered unless accompanied by the consent, in writing, of two householders or free-holders of the City of New York, with their respective places of business or residence, to the effect that if the contract be awarded under that proposal, they will, on its being so awarded, become bound its sureties for its faithful performance: which consent must be verified by the justification of each of the persons, signing the same, for double the amount of security required.

Bidders will state the price in their proposals for each

Bidders will state the price in their proposals for each separate item of the work to be done, by which the bids will be tested.

The engineer's estimate of the material to be furnished is as follows:

The Department of Docks reserves the right to de-cline any and all proposals, if deemed to be for the public interest; and no proposal will be accepted from, or contract awarded to any person who is in arrears to the Corporation, upon debt or contract, or who is a defaulter, as security or otherwise, upon any obligation to the Corporation.

Blank forms of proposals and plans of the proposed work can be obtained by application at the office of the Department.

Proposals must be endorsed as above, and addressed o "Commissioner Budd, Treasurer of Department of JACOB A. WESTERVELT, WILLIAM GARDNER, WILLIAM BUDD, Commissioners of the Department of Docks.

# DEPARTMENT PUBLIC WORKS.

DEPARTMENT OF PUBLIC WORKS, CITY HALL, New York, July 30, 1873.

TO CONTRACTORS.

PROPOSALS INCLOSED IN A SEALED ENVELope, with the title of the work, and the name of the bidder endorsec thereon (ALSO THE NUMBER OF THE WORK AS IN THE ADVERTISEMENT) will be received at this office until Tuesday, August 12, 1873, at 12 o'clock, M., for the following works:

following works:

No. 1. Outlet Sewer from end of present sewer in Manhattan street, to and through One hundred and thirtieth street to Hudson river, and sewers in the New avenue between Eighth and Ninth avenues from One hundred and fifth to Manhattan street, and in One hundred and twenty-fourth street between Seventh avenue and Manhattan street with branches.

No. 2. Sewers in Eighty-third and Eighty-fourth streets between Eighth and Ninth avenues and in Ninth avenue between Eighty-third and Eighty-fourth streets with branch in Eighty-fourth street.

No. 3. Sewer in Fortieth street between First and Sec-and avenues.

No. 4. Sewer in Horatio street from end of present sewer to and through Greenwich avenue to near Jane street.

No. 5. Sewers in Dry Dock street between Tenth and Twelfth streets. No. 6. Sewers in First avenue between Third and Sixth streets and between Ninth and Tenth streets.

No. 7. Sewer in One hundred and fourth street be-tween Second and Third avenues.

No. 8. Sewers in avenue A, between One hundred and twentieth and One hundred and twenty-third streets, with branch in One hundred and twenty-third street. No. 9. Sewers in Broadway between Thirty-second and Fifty-ninth streets.

No. 10. Sewer in Broadway between Twenty-seventh and Twenty-eighth streets.

No. 11. Sewer in Fifty-sixth street between Sixth and eventh avenues. No. 12. Sewer in Seventy-fifth street between First and Second avenues.

No. 13. Underground drains between Fifty-sixth and ifty-seventh streets, and between Fourth and Lexing-

No. 14. Underground drains between One hundred and tenth and One hundred and twenty-fourth streets and between Fifth and Eighth avenues.

No. 15. Alteration of sewer in Thomas street between Church street and West Broadway.

No. 16, Sewer in Fifty-sixth street between Eleventh avenue and Hudson river.

No. 17, Regulating, grading, curb, gutter and flagging Gansevoort street from West street to North river.

No. 18. Regulating, grading, curb, gutter and flagging Fifty-fifth street between Eleventh avenue and North river.

North river.

No. 19. Regulating, grading, curb, gutter and flagging Sixty-eighth street from Third avenue to East river, (except between Third and First avenues).

No. 20. Regulating, grading, curb, gutter and flagging Sixty-eighth street from Third to Fourth avenues.

No. 21. Regulating, grading, curb, gutter and flagging Sixty-ninth street, from Third avenue to East River.

No. 22. Regulating, grading, curb, gutter and flagging Eightieth street, from Eighth avenue to the River drive (except between Eighth and Ninth avenues.)

No. 23. Regulating, grading, curb, gutter and flagging Eighty-second street, from Fourth avenue to Fifth avenue.

avenue.

No. 24. Regulating, grading, curb, gutter and flagging
One Hundred and first street, from Ninth avenue to the
Boulevard.

No. 25 Regulating, grading, curb, gutter and flagging
One Hundred and sixth street, from Third avenue to
East River.

No. 26. Regulating, grading, curb, gutter and flagging One Hundred and Eighth street, from Fifth avenue to East River.

No. 27. Regulating, grading, curb, gutter and flagging One Hundred and twenty-sixth street, from Eighth avenue to Lawrence street.

No. 28. Regulating, grading, curb, gutter and flagging One Hundred and fifty-second street, from Avenue St. Nicholas to Eleventh avenue.

Nicholas to Eleventl. avenue.

No. 29. Curb, gutter and flagging Sixty-first street, from Ninth to Tenth avenues.

No. 30. Curb, gutter and flagging Lexington avenue, between Sixty-first and Sixty-sixth streets.

No. 31. Flagging Fifty-seventh street, from Ninth to Tenth avenues.

No. 32. Flagging Fifty-seventh street, from Sixth to Eighth avenues.

No. 33. Flagging Fifty-first street, from First to Third avenues.

avenues.

No. 34. Paving First avenue from Sixty-first to Ninetysecond street with Belgian pavement, and laying crosswalks at the intersecting streets and avenues where re-

quired.
No. 35. Paving Second avenue from Sixty-third to
Sixty-sixth streets with Belgian pavement, and laying
crosswalks at the intersecting streets and avenues where

required.
No. 36. Paving Forty-seventh street from Third to
Fourth avenue with Belgian pavement, and laying crosswalks at the intersecting streets and avenues, where re-

quired.

No. 37. Paving Fifty-sixth street from Lexington to Fourth avenue with Belgian pavement, and laying cross-walks at the intersecting streets and avenues, where required.

quired.

No. 38. Paving Fifty-seventh street from the Sixth avenue to the Eighth avenue with Belgian pavement, and laying crosswalks at the intersecting streets and avenues where required.

No. 30. Paving Fifty-ninth street between First and Second avenues with Belgian pavement, and laying crosswalks at the intersecting streets and avenues where required.

walks at the intersecting streets and avenues where required.

No. 40. Paving Sixty-third street from the Second avenue to the East River with Belgian pavement, and laying crosswalks at the intersecting streets and avenues where required.

No. 41. Paving Sixty-third street, from Lexington to Fourth avenue, with Belgian pavement, and laying crosswalks at the intersecting streets and avenues where required.

quired.

No. 42. Paving Sixty-ninth street, from Third avenue to Fifth avenue, with Belgian pavement, and laying crosswalks at the intersecting streets and avenues where

crosswalks at the intersecting streets and avenues where required.

No. 43. Paving Seventy-first street, from the Eighth avenue to the Boulevard, with Belgian pavement, and laying crosswalks at the intersecting streets and avenues where required.

No. 44. Paving Seventy-second, from Madison avenue to Fifth avenue, with Belgian pavement, and laying crosswalks at the intersecting streets and avenues where required.

No. 45. Paving Seventy-fourth street, from Third to

crosswalks at the intersecting streets and avenues where required.

No. 45. Paving Seventy-fourth street, from Third to Fifth avenues, with Belgian pavement, and laying crosswalks at the intersecting streets and avenues where required.

No. 46. Paving Seventy-seventh street, from Madison avenue to Third avenue, with Belgian pavement, and laying crosswalks at the intersecting streets and avenues where required.

Blank forms of proposals, the specifications and agreements, the proper envelope in which to enclose the bids, and any further information desired can be obtained on application to the Contract Clerk at his office.

The Commissioner of Public Works reserves the right to reject any or all proposals, if in his judgment the same may be for the best interest of the city.

GEO. M. VAN NORT,

Commissioner of Public Works.

EMMONS CLARK, Secretary.