

# THE CITY RECORD.

Vol. XXXVI.

NEW YORK, SATURDAY, AUGUST 22, 1908.

NUMBER 10733.

## THE CITY RECORD.

OFFICIAL JOURNAL OF THE CITY OF NEW YORK.

Published Under Authority of Section 1526, Greater New York Charter, by the

### BOARD OF CITY RECORD.

GEORGE B. McCLELLAN, MAYOR.

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Published daily, at 9 a. m., except legal holidays.

Subscription, \$9.20 per year, exclusive of supplements. Three cents a copy.

SUPPLEMENTS: Civil List (containing names, salaries, etc., of the city employees), 25 cents; Official Canvas of Votes, 10 cents; Registry and Enrollment Lists, 2 cents each assembly district; Law Department and Finance Department supplements, 10 cents each; Annual Assessed Valuation of Real Estate, 25 cents each section.

Published at Room 2, City Hall (north side), New York City.

Entered as Second-class Matter, Post Office at New York City.

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### DEPARTMENT OF TAXES AND ASSESSMENTS.

#### REPORT FOR THE QUARTER ENDING JUNE 30, 1908.

Hall of Records,  
New York, July 1, 1908.

Hon. GEORGE B. McCLELLAN, Mayor of The City of New York:

Sir—In accordance with the requirement of section 1544 of the Greater New York Charter we make the following report for the Department of Taxes and Assessments for the three months ending June 30, 1908. Though nominally this is a report for the last three months, it is actually a statement of all the principal transactions of the Department, including a summary of its work, for the official year. The statistics which summarize the operations of the Department are fully set forth in an appendix to the report, the legislation enacted at the request of the Department is described, also the more important decisions of the courts bearing on the work of this Department, rendered since the last annual report, are collected.

The total assessed valuation of real estate and personal property for the year 1908 is as follows:

Real estate	\$6,722,415,789.00
(For details of recapitulation see page 3)	
Personal property	435,774,611.00
(For details of recapitulation see page 3)	

Total real and personal property.....

\$7,158,190,400.00

The amendment to the New York Charter, adopted in 1903, which required the separate statement of the value of land in the assessments of real estate, was copied in the amended Charter for the City of Yonkers, enacted by the last Legislature. In the last annual report our assessment law was printed and the departmental system for assessing real estate was described. Requests for this report have been received from many cities, from students of political economy and from officials in foreign countries. Because of the interest shown in the New York system we again present the assessment law in this report.

#### Comparison with Other Cities.

In order to compare the cost of the New York Tax Department with that of similar departments in other cities we printed a table in the 1907 report giving the statistics of population, assessed values and departmental cost for ten of the largest cities of the country. From these statistics it appeared that the cost of the New York Department was less than that of any of the largest cities. In the appendix to this report we print a table showing the population of all the cities in this State, incorporated prior to 1907, the assessed value of their real estate and personal property, also the percentage which the assessed value of personal property is of the total assessed value of real and personal property. From this table it appears that the assessed value per capita of real estate in The City of New York greatly exceeds the assessed value per capita in any other city of the State, and that the per capita assessment of personal property is in most cases several hundred per cent. greater in New York than in the other cities, and in every case greatly exceeds the per capita assessment in any city.

The table illustrates forcibly the great value which our concentrated population gives to the land, and the fact that the law requiring the assessment of real estate at its full value is enforced in this City.

Three of the cities outside of New York have a very much larger per capita assessment of real estate than any of the others, and these three, Mount Vernon, New Rochelle and Yonkers, are all suburbs of New York. Bearing in mind that the assessed value of personal property in this City per capita amounts to ninety-eight dol-

lars, it is somewhat amusing to note the per capita assessment of Buffalo of eighteen dollars; Niagara Falls, five dollars; Dunkirk, seven dollars; Tonawanda, four dollars; Watervliet, two dollars, and Rensselaer, one dollar.

There is no report at present showing the details of personal assessment, but we have procured an amendment to the law (Tax Law, section 58) which will require a report of the assessment of the different classes of personal property in every city and town, and it will be interesting to analyze these reports and see how personal property is assessed in our sister cities.

#### Real Estate Assessment.

In presenting the comparative assessments of real estate for 1907 and 1908 three classes are distinguished as heretofore—ordinary real estate, real estate of corporations and special franchises. Real estate of corporations is almost exclusively private rights-of-way of public service corporations and the improvements on such rights-of-way. Special franchises include the tangible property of public service corporations situated in streets and public places, together with the value of the privilege of maintaining and operating it there. Special franchises are assessed by the State Board of Tax Commissioners, and it is often difficult to determine whether some particular property should be assessed by the State Board or by local authority. The administration of the law is a very complicated and difficult problem. The litigation involving questions of both law and fact increases more rapidly than it can be determined. The wisdom of assessing the property of public service corporations as a unit by a mathematical rule is more apparent each year. This method would eliminate the necessity for judgment on the part of assessors and automatically adjust the burden of taxation to the net income of the enterprise.

The increase in the assessed value of all real estate is \$481,915,187, of which \$25,635,470 is on special franchises assessed by the State Board, \$18,809,250 on the real estate of corporations and \$437,479,467 on ordinary real estate. The largest proportionate increase was again this year in the Borough of Queens. In 1907 the increase was 36.5 per cent, and this year the increase was 36.2 per cent. The assessment districts in this Borough are still too large, although two additional Deputies were assigned to the Borough in 1907, one district having been divided and the Chief Deputy relieved from actual assessment work. For the year 1909 three additional districts will be created, for which three new Deputies have been appointed. There will then be fourteen assessment districts, as compared with ten in the assessment of 1908. Even with this addition to the force the districts are some of them very large, and must be divided in the near future. The area of Queens is more than one-third that of the entire City, being one hundred and twenty-nine and a half square miles. If this were divided equally in accordance with area among the fourteen Deputies each Deputy would have to assess over nine square miles. The districts cannot be divided in accordance with area, as the labor of assessment is very much greater where population is dense than where the land is unimproved.

In the outlying parts of Brooklyn, as in Queens, farms are being divided into building lots, and the number of parcels to be separately assessed increases rapidly. No increase was made in the number of assessment districts in 1907, and some of the Deputies were assessing over twenty thousand parcels. Four additional Deputies have been appointed, and the number of districts increased from fifteen to nineteen.

In the Borough of The Bronx one district has been divided for the assessment of 1909. No change has been made in the districts in the Boroughs of Manhattan and Richmond. Two of the Manhattan districts are certainly too large, and possibly a third is too large. As Richmond develops, the number of districts, which at present is only five must be increased, for the area of Richmond almost equals the combined area of Manhattan and The Bronx, and in those two boroughs twenty-two Deputies will be assigned to the assessment of real estate for the assessment of 1909.

The large increase in the assessed value of real estate this year is due more to the attempt to enforce the law equally throughout the City than to an actual increase in value since the last assessment was made. In ordinary years we should hardly expect an increase of more than five per cent, whereas the increase this year was nearly eight per cent. The increase in the assessed value of ordinary real estate exceeds the aggregate assessed value of real estate of the five States of Florida, Mississippi, Oklahoma, Oregon and Wyoming, with an area more than eight times as great as the whole State of New York. There are only nine States, including New York, in which the assessed value of ordinary real estate exceeds the aggregate increase in the assessed value of ordinary real estate in this city for this year and last. All the States and territories west of the Mississippi River, including Minnesota and Louisiana, in the year 1902 had a total assessment for ordinary real estate of \$5,229,072,325, and the assessment of ordinary real estate in The City of New York exceeds this amount by nearly \$900,000,000. The assessed value of real estate in The City of New York not only increases rapidly in the aggregate, but at the same time increases per capita, and on the average the increase in the value of New York land amounts to \$1,000 and in taxable real estate to \$1,500 for every baby born.

#### Land and Improvement Values Compared.

The map of the City and the small map of each Borough showing the sections or wards and the tables showing the assessed value of land and improvements in every section and ward proved both interesting and valuable when printed for the first time last year. We now present these statistics for the second time, comparing the assessments of 1907 and 1908. These tables lay bare the work of the Deputies in every section of the city, and their use from year to year will disclose as no other method could the manner in which the work of assessing is being done. The work of equalization, to which reference has been made, stands out clearly when these tables are examined. They also show where values are rising most rapidly and where the greatest number of buildings are being erected.

#### Apportionment of Taxes and Assessments on Divided Parcels.

Under the law, as amended in 1907, this Department has apportioned the assessments on divided parcels of real estate. Up to March 31 the assessment is apportioned on the assessment rolls. From April 1 to October the assessments are apportioned and certified to the Comptroller so that tax bills on each parcel can be obtained promptly when taxes are payable. The system is working admirably and will afford complete relief from the inconvenience and loss caused by the inevitable delays occurring with the former system, when taxpayers frequently were obliged to wait four or five months for their bills.

#### Exempt Real Estate.

Last year for the first time we presented a table of the assessed value of exempt real estate, classified in accordance with the use to which it is put and the law under which it is exempt. It is essential that the assessed value of exempt real estate should be recorded with the utmost accuracy in order that the assessed value of land improvement may be set forth correctly. The labor of classifying all the exempt real estate for the first time was very great, and to simplify the work and render it more accurate a card system has been established with a separate card for each parcel of exempt real estate. By a very simple method of marginal marking these cards may be arranged rapidly in accordance with geographical location or in accordance with the classification established to show the use to which the property is put and the law under which it is exempt. The table printed this year shows the assessed value of each class of exempt real estate for both 1907 and 1908. The increase in the assessed value of exempt real estate is \$55,630,000.

#### Summary of Exempt Real Estate in New York.

United States.....	\$64,540,300.00
State of New York.....	1,641,450.00
City of New York.....	876,008,285.00
Property of religious, charitable and benevolent corporations and others.....	292,603,763.00
Total.....	\$1,219,883,768.00

## The Assessment of Personal Property.

The total assessment of personal property is less than the total for 1907 by the sum of \$119,115,260. The reduction is mainly due to the cancellation of the assessments of persons from whom no tax could be collected. This result has been accomplished by the assistance of the Finance Department and the Attorney for the Collection of Arrears of Personal Taxes. In every case where no tax could be collected the evidence has been sent to this Department and such assessments cancelled. Prior to 1906 the City only collected about sixty per cent of the taxes levied on personal property. In that year about \$72,000,000 of worthless assessments were cancelled. As a result of the continuation of the policy of more careful assessments we believe that nearly the entire tax will be collected on the personal assessments of this year, and in spite of a smaller assessment the total sum collected will be greater.

The new forms upon which corporations filed applications for the reduction of their assessments have facilitated the work of the Department and reduced the number of errors. They have been generally approved by those who used them and with greater familiarity with the new forms the results will be still better. For the assessment of 1908 an attempt was made to conform the tentative assessments of corporations to the actual facts, and the tentative assessment was only \$133,000,000 as compared with \$140,000,000 for the previous year. In spite of this enormous reduction the final assessment is larger than last year. The results have fully demonstrated the wisdom of the change and the same practice will be followed in the assessment for 1909.

We shall renew the attempt made at the last session of the Legislature to procure the amendment of section 12 of the Tax Law under which domestic corporations are assessed. The statute can be much simplified by the omission of a few words, without materially changing the total assessment.

The table showing the assessed valuation of personal property of the various cities of the State shows that personal property in The City of New York is more fully assessed than elsewhere. If comparison is made with cities in other States it must be noted that banks and trust companies are not under the general property tax, and the assessment of their property does not appear in the personal roll and that mortgages are no longer taxable. In many cities and towns of this State manufacturing and commerce are encouraged and inducements offered to wealthy persons to reside there by the deliberate nullification of the law for the assessment of personal property. The City of New York, by enforcing the law, is placed at a disadvantage and the owners of real property in this City damaged. The total assessment in this City of personal property hardly equals the annual increase in the assessed valuation of real estate. It would be a great advantage to the City and the owners of real property if the remnants of the personal property tax were abolished entirely.

## Legislation.

**Correction of Clerical Errors in Personal Assessments**—By section 897 of the Charter, the Board of Taxes and Assessments has power in certain cases to remit or reduce an erroneous or excessive tax upon real or personal property. In the case of personal property a remission or reduction can be granted only when an applicant has been ill or absent during the period from the second Monday of January to the 31st of March. Occasionally there are clerical errors, which, as the law stood, the Board had no power to correct. The amendment provides that the Board may remit or reduce for the purpose of correcting clerical errors. All remissions or reductions made in this manner must be approved by the Corporation Counsel as heretofore. (Charter, section 897, amended by chapter 64 of the Laws of 1908.)

**Report of Exempt Property**—Section 15 of the Tax Law provides for the publication of a list of all real property exempt from taxation. The Tax Department was obliged to furnish this list on or before the 1st day of July, and publication was required once a week for three weeks. It was very difficult to furnish the lists so early as July 1, as the assessment rolls are not sent to the Board of Aldermen until the 1st Monday of July. Publication three times was more than necessary. The law has been amended as we proposed so that the list shall be furnished by August 1, and published twice with an interval of three weeks, instead of one week, between publications. The greater interval between publications will give opportunity for a more careful examination and correction between the publications. (Section 15 of the Tax Law, amended by chapter 43 of the Laws of 1908.)

**Statement of Assessed Valuation to be Made to the State Comptroller**—By section 58 of the Tax Law it was made the duty of the Clerk of the Board of Supervisors to report to the State Comptroller annually the aggregate assessed and equalized value of the real and personal estate in each tax district; also the names of all incorporated companies, and the assessed value of the real and personal property of each. In cities where the assessment of real estate is made geographically and not alphabetically it was impossible to comply with this provision. In The City of New York, at very great labor, lists were made out year after year which were worse than useless. At our request this section was amended so as to provide for a detailed statement of the various classes of personal property assessed in addition to the assessed valuation of real estate. This statement can be rendered accurately and will supply interesting information which may be useful. The change in the law will save the expense of three men for three months. (Section 58 of the Tax Law, amended by chapter 307 of the Laws of 1908.)

**Exemption of Municipal Bonds by an Amendment to Section 7 of the General Municipal Law**—The municipal bonds of all the municipalities in the State of New York are now exempt from all taxation by the State or local taxing districts. (General Municipal Law, section 7, amended by chapter 256 of the Laws of 1908.)

**Rebates for Prompt Payment of Taxes Abolished**—Under the former law taxes were payable on the first Monday of October, and taxes paid during the month of October were entitled to a rebate at the rate of 6 per cent per annum, from date of payment to December 1. Taxes paid during the month of November were subject to neither rebate nor penalty. Taxes paid in December were subject to a penalty of 1 per cent. Taxes paid after the 1st of January were subject to interest at the rate of 7 per cent per annum from the first Monday of October to the date of payment. In consequence of these provisions very large payments were made on the first Monday of October.

Rebates cost the City from four hundred thousand to five hundred thousand dollars a year. Those who obtained the advantage of such rebates were chiefly the largest taxpayers.

The Receiver of Taxes employs a large temporary force of Clerks. In consequence of the rebate provision and the large percentage of taxes paid on the first day when due, this temporary force, when inexperienced, was overwhelmed with work, and clerical errors necessarily occurred which were very annoying to taxpayers. It is desirable that the large payments during the month of October should be distributed more evenly throughout the month. It is also desirable to simplify the calculations which must be made of rebates and interest.

The law has been amended so that taxes paid during the month of October will be paid without rebate or penalty. Taxes paid on and after November 1 will be charged with interest at the rate of 7 per cent per annum from the date when payment became due. This makes the procedure much more simple, as there will be no rebate to calculate. The City will save more than it will lose through some delay in payment, and the work can be done more accurately with a smaller clerical force. (Charter sections 914, 915, 916 and 917, amended by chapter 447 of the Laws of 1908.)

**Collection of Arrears of Real Estate Taxes and Assessments**—The Advisory Commission on Taxation and Finance, appointed by the Mayor, recommended a new method for the collection of arrears of real estate taxes, assessments and water rents, and prepared a bill to carry out their recommendation, which was enacted as chapter 490 of the Laws of 1908. The old method for the collection of arrears was by the sale of a lease of the property for the lowest term of years for which the bidder would advance the amount of the arrears due. The uncertain validity of leases given by administrative process resulted in inactive bidding, and leases were sold for extravagant terms of over nine hundred years. Delinquent taxpayers were obliged to pay heavy penalties to redeem their property from such sales, and the method was not effective in obtaining for the City what was due. The new law provides for the sale of the City's lien to the person who bids the lowest rate of interest for which he will take the lien and carry it for three years; the lien, when sold, is treated in exactly the same manner as a mortgage, and if not paid at maturity, or if interest is not paid within thirty day, or subsequent taxes are not paid within six months, the lien may be foreclosed in the Supreme Court exactly as a mortgage would be foreclosed. A delinquent owner of property cannot lose his property by inattention, for, if the land is sold to satisfy the lien, he will get the surplus.

This substitution of a judicial foreclosure for an administrative process will enable good title to be given to any property sold as the result of a foreclosure of a tax lien. In fact, the lien may be used to remove any cloud upon title, for the City's lien is paramount to every encumbrance or claim of ownership.

It has been said that this procedure is not new, as the collection of taxes by the sale of tax warrants is not uncommon. The vital and important distinction, however, has been overlooked. When tax warrants are sold the holder of the tax warrant may obtain a tax title without further payment. No title can be obtained by the holder of a tax lien in New York without judicial foreclosure and the sale of property at auction to the highest bidder, then the surplus, after the payment of the tax lien, with interest, is held for the benefit of the owner.

Tax liens will be the safest possible investment, and the City will obtain its arrears promptly. When a tax lien has been sold taxes subsequently accruing must be paid. The taxpayer is for the first time completely protected from the loss of his property and from burdensome penalties. He will be obliged to pay only the rate of interest on a safe investment determined by competitive bidding for the three years for which the time of payment is extended. (Charter amended generally by chapter 490 of the Laws of 1908.)

Respectfully submitted,

LAWSON PURDY, President.  
FRANK RAYMOND.  
HUGH HASTINGS.  
CHAS. J. McCORMACK.  
JAMES H. TULLY.  
CHARLES PUTZEL.  
THOMAS L. HAMILTON.

## Appendix.

## Comparison With Other Cities of the State.

	Population, 1905.	Assessed Real Estate, 1906.	Assessed Value, Personal Property, Exclusive of Bank Stock, 1906.
Buffalo	375,587	\$261,458,620.00	\$6,735,000.00
Rochester	181,666	127,483,440.00	6,877,000.00
Syracuse	117,501	85,824,884.00	5,084,755.00
Albany	98,374	67,920,670.00	5,122,235.00
Troy	76,916	51,694,152.00	3,018,853.00
Utica	62,084	39,915,230.00	4,165,600.00
Yonkers	61,716	36,424,052.00	3,593,200.00
Schenectady	58,387	34,463,722.00	2,030,000.00
Binghamton	42,036	26,672,480.00	1,592,200.00
Elmira	31,087	17,000,778.00	1,418,680.00
Auburn	31,422	13,676,685.00	1,023,736.00
Niagara Falls	26,580	10,820,345.00	1,138,250.00
Newburgh	26,498	10,276,450.00	456,050.00
Jamestown	26,166	11,718,400.00	547,500.00
Kingston	25,550	11,032,170.00	452,400.00
Watertown	25,447	12,673,975.00	1,136,950.00
Poughkeepsie	25,379	12,219,060.00	990,700.00
Mount Vernon	25,006	10,568,093.00	648,700.00
Cohoes	24,783	10,842,986.00	434,550.00
Amsterdam	23,943	10,030,471.00	308,000.00
Oneida	23,522	9,291,574.00	781,640.00
New Rochelle	20,179	73,795,270.00	3,58,900.00
Gloversville	18,672	6,371,370.00	414,375.00
Lockport	17,552	7,047,030.00	504,595.00
Rome	16,562	7,061,035.00	211,381.00
Dunkirk	15,420	5,109,607.00	176,400.00
Ithaca	14,692	6,860,930.00	619,750.00
Watervliet	14,000	4,842,010.00	34,500.00
Middletown	14,510	4,958,487.00	260,800.00
Corning	13,515	3,841,441.00	248,650.00
Hornell	13,759	4,172,075.00	167,230.00
Ogdensburg	13,175	3,911,910.00	186,700.00
Geneva	12,949	3,978,081.00	692,400.00
Cortland	11,772	6,154,648.00	235,530.00
Little Falls	11,113	4,018,420.00	121,400.00
Rensselaer	10,715	4,025,120.00	53,000.00
Hudson	10,290	4,487,125.00	664,540.00
Plattsburgh	10,184	3,592,775.00	139,710.00
Olean	10,163	3,545,285.00	383,450.00
North Tonawanda	10,157	6,264,730.00	282,900.00
Jamestown	9,843	3,166,670.00	195,700.00
Fulton	8,847	3,707,413.00	182,700.00
Oneida	8,120	5,452,053.00	347,150.00
Tonawanda	7,994	3,839,122.00	35,000.00

	Estimated Population, July 1, 1906.	Assessed Real Estate, July 1, 1906.	Assessed Personal Property, July 1, 1906.
New York	4,460,000	\$6,723,615,782.00	\$135,774,511.00

Note—The figures of population are from the State Census of 1905; the assessed values of real estate and personal property are from the report of the State Board of Tax Commissioners for 1906 (the latest available); the estimate of population of New York City, July 1, 1906, is from the Health Department's figures.

	Population, 1905.	Per Capita, Real Estate, Assessed Value, 1906.	Per Capita, Personal Property, Assessed Value, 1906.	Per Cent. of Personal Property in Total Assessed Valuation.		Population, 1905.	Per Capita, Real Estate, Assessed Value, 1906.	Per Capita, Personal Property, Assessed Value, 1906.	Per Cent. of Personal Property in Total Assessed Valuation.
Buffalo	375,587	\$695.00	\$18.00	2.4	Watervliet	14,600	\$12.00	2.00	1.7
Rochester	181,566	756.00	38.00	5.0	Middletown	14,216	340.00	18.00	5.3
Syracuse	117,303	730.00	45.00	5.5	Corning	13,212	284.00	18.00	5.6
Albany	96,374	690.00	62.00	8.2	Hornell	14,239	375.00	18.00	5.0
Troy	76,910	672.00	39.00	5.3	Ogdensburg	13,179	300.00	44.00	17.7
Utica	69,934	491.00	60.00	11.8	Geneva	10,249	491.00	61.00	14.3
Yonkers	51,735	914.00	38.00	5.9	Corlton	11,272	345.00	21.00	2.7
Schenectady	58,387	590.00	34.00	5.5	Little Falls	11,112	280.00	14.00	5.4
Binghamton	42,036	515.00	38.00	6.8	Rensselaer	10,912	434.00	4.00	4.1
Elmira	34,687	518.00	41.00	7.3	Hudson	10,200	480.00	64.00	12.8
Auburn	31,423	510.00	32.00	6.1	Plattsburgh	10,184	355.00	13.00	3.1
Niagara Falls	26,360	784.00	5.00	.6	Olean	10,103	349.00	39.00	8.1
Newburgh	26,498	390.00	17.00	4.9	North Tonawanda	10,152	616.00	27.00	5.7
Jamestown	26,160	447.00	31.00	4.4	Johnstown	9,845	348.00	68.00	5.8
Kingston	25,556	434.00	37.00	5.9	Fulton	8,842	410.00	23.00	4.7
Watertown	25,447	495.00	44.00	8.3	Oneida	8,420	418.00	41.00	9.1
Poughkeepsie	25,329	481.00	38.00	7.5	Tonawanda	7,904	486.00	4.00	0.8
Mount Vernon	25,000	1,062.00	26.00	2.4					
Coloos	24,183	448.00	18.00	3.9					
Amsterdam	23,943	410.00	21.00	4.8					
Oswego	22,572	411.00	34.00	7.7					
New Rochelle	20,479	1,157.00	17.00	1.5					
Gloversville	18,672	341.00	24.00	6.3					
Lockport	17,612	353.00	28.00	6.9					
Rome	16,562	436.00	15.00	3.8					
Dunkirk	15,250	355.00	7.00	4.1					
Ithaca	14,074	471.00	42.00	8.2					

Note.—The figures of population are from the State Census of 1905; the assessed values of real estate and personal property are from the report of the State Board of Tax Commissioners (the latest available); the estimate of population of New York City, July 1, 1908, is from the Health Department's figures.

## THE CITY OF NEW YORK.

## Real Estate Values—Per Capita.

Note.—The estimates of population are from the figures of the Health Department.

## BOROUGH OF MANHATTAN.

Estimated Population, July 1.	Ordinary Land Value.	Per Capita.	Improvements.	Per Capita.	Special Franchises.	Per Capita.	Real Estate of Corporations.	Per Capita.	Total Real Estate.	Total Per Capita.	
1906	\$2,600,140,210.00	\$1,196.00	\$1,227,018,670.00	\$162.00	\$268,562,730.00	\$123.00	\$1,449,1390.00	\$6.00	\$4,105,253,281.00	\$1,038.00	
1907	2,623,828	2,675,862,301.00	1,213.00	1,227,386,000.00	505.00	206,340,390.00	159.00	20,373,150.00	9.00	4,081,830,921.00	1,007.00
1908	2,624,894	2,687,194,281.00	1,225.00	1,200,400,160.00	610.00	246,399,400.00	151.00	20,393,800.00	11.00	4,074,120,481.00	1,009.00

## BOROUGH OF THE BRONX.

Estimated Population, July 1.	Ordinary Land Value.	Per Capita.	Improvements.	Per Capita.	Special Franchises.	Per Capita.	Real Estate of Corporations.	Per Capita.	Total Real Estate.	Total Per Capita.	
1906	201,097	\$108,070,612.00	\$723.00	\$113,438,965.00	\$392.00	\$13,992,000.00	\$49.00	\$19,278,028.00	\$63.00	\$355,870,000.00	\$1,122.00
1907	208,386	216,060,946.00	701.00	133,671,059.00	433.00	21,521,000.00	70.00	25,414,225.00	82.00	306,657,725.00	1,006.00
1908	227,553	242,923,919.00	742.00	149,152,774.00	455.00	27,810,300.00	72.00	25,328,725.00	78.00	341,228,518.00	1,247.00

## BOROUGH OF BROOKLYN.

Estimated Population, July 1.	Ordinary Land Value.	Per Capita.	Improvements.	Per Capita.	Special Franchises.	Per Capita.	Real Estate of Corporations.	Per Capita.	Total Real Estate.	Total Per Capita.
1906	\$456,313,602.00	\$325.00	\$536,463,595.00	\$188.00	\$68,782,730.00	\$49.00	\$1,642,225.00	\$7.00	\$1,075,000,172.00	\$703.00
1907	485,013,685.00	336.00	586,713,300.00	405.00	95,311,300.00	56.00	19,884,225.00	9.00	1,181,222,912.00	816.00
1908	576,047,249.00	386.00	633,642,020.00	425.00	103,800,120.00	69.00	26,674,000.00	13.00	1,234,864,842.00	644.00

## BOROUGH OF QUEENS.

Estimated Population, July 1.	Ordinary Land Value.	Per Capita.	Improvements.	Per Capita.	Special Franchises.	Per Capita.	Real Estate of Corporations.	Per Capita.	Total Real Estate.	Total Per Capita.
1906	\$81,270,450.00	\$188.00	\$65,144,845.00	\$110.00	\$8,432,390.00	\$40.00	\$4,674,010.00	\$21.00	\$130,446,201.00	\$704.00
1907	123,385,700.00	360.00	74,334,150.00	357.00	11,698,700.00	52.00	8,390,225.00	37.00	137,068,775.00	986.00
1908	182,629,206.00	785.00	89,111,404.00	370.00	13,900,000.00	68.00	8,316,300.00	43.00	204,458,096.00	1,074.00

## BOROUGH OF RICHMOND.

Estimated Population, July 1.	Ordinary Land Value.	Per Capita.	Improvements.	Per Capita.	Special Franchises.	Per Capita.	Real Estate of Corporations.	Per Capita.	Total Real Estate.	Total Per Capita.	
1906	\$20,528,871.00	\$277.00	\$21,887,596.00	\$195.00	\$1,800,000.00	\$73.00	\$1,625,025.00	\$22.00	\$42,400,000.00	\$808.00	
1907	25,420	\$25,421,948.00	337.00	23,588,184.00	213.00	1,077,500.00	48.00	1,863,525.00	72.00	50,924,326.00	1,001.00
1908	35,688	\$32,768,931.00	441.00	26,950,174.00	431.00	2,000,730.00	48.00	3,080,920.00	27.00	53,326,821.00	922.00

## ALL BOROUGHS.

	Estimated Population, July 1.	Ordinary Land Value	Per Capita	Improvements	Per Capita	Special Franchises	Per Capita	Real Estate of Corporations	Per Capita	Total Real Estate	Total Per Capita
1906	4,152,860	\$3,207,233,716	\$811.00	\$1,030,179,364	\$472.00	\$367,479,300	\$57.00	\$55,594,833	\$12.00	\$5,716,487,743	\$1,382.00
1907	4,285,415	\$3,558,893,954	\$820.00	2,145,115,698	\$481.00	486,855,000	\$109.00	69,615,050	\$16.00	6,210,986,602	\$1,416.00
1908	4,424,683	\$3,843,185,897	\$869.00	3,238,334,587	\$519.00	402,499,470	\$111.00	88,425,200	\$20.00	6,512,415,780	\$1,519.00

## Increase in Estimated Population.

	1906-1907.	1907-1908.
Manhattan	37,493	60,666
The Bronx	18,730	19,297
Brooklyn	43,520	44,875
Queens	14,350	15,744
Richmond	1,247	1,268
All Boroughs	121,573	137,750

## COMPARATIVE STATEMENT OF LAND AND IMPROVEMENT VALUES, ASSESSMENTS OF 1907 AND 1908.

Ordinary Real Estate, Exclusive of "Special Franchises" and "Real Estate of Corporations," All Boroughs.

	Assessed Value, 1907.	Per Cent. Land Value of Total Value, 1907.	Assessed Value, 1908.	Per Cent. Land Value of Total Value, 1908.	Increase, 1907 to 1908.	Per Cent. of Increase 1907-1908.
Manhattan—						
Taxable land	\$2,207,664,891	67.4	\$2,387,191,391	66.7	\$18,527,500	3.6
Improvements	1,372,380,000	—	1,400,066,100	—	27,686,100	2.0
The Bronx—						
Taxable land	521,600,040	61.8	524,945,610	60.0	23,345,570	17.4
Improvements	133,071,030	—	149,155,274	—	15,081,714	11.5
Brooklyn—						
Taxable land	8,035,014,082	43.3	8,579,647,840	42.6	544,633,758	6.6
Improvements	10,772,200	—	11,019,930,010	—	247,730,000	8.1
Queens—						
Taxable land	7,028,800,000	66.4	8,182,624,000	67.4	1,153,824,000	17.7
Improvements	2,152,830	—	2,811,140,000	—	659,310,000	30.5
Richmond—						
Taxable land	945,471,000	41.8	1,117,683,921	42.6	172,212,921	32.6
Improvements	2,070,100	—	2,652,171	—	582,071,000	24.3
All Boroughs—						
Taxable land	\$5,258,970,074	67.2	\$5,811,795,197	66.0	\$552,225,123	2.9
Improvements	2,545,135,000	—	2,605,346,300	—	60,211,300	2.4
	31,764,309,874	—	36,441,130,510	—	\$4,676,790,492	—

\* See note page.

## Ordinary Real Estate, Exclusive of "Special Franchises" and "Real Estate of Corporations," Borough of Manhattan.

	Assessed Value, 1907.	Per Cent. Land Value of Total Value, 1907.	Assessed Value, 1908.	Per Cent. Land Value of Total Value, 1908.	Increase, 1907 to 1908.	Per Cent. of Increase 1907-1908.
Section 1—						
Taxable land	1,071,120,300	70.0	1,116,287,120	68.1	\$45,166,820	.6
Improvements	1,791,173,200	—	2,180,073,200	—	38,900,000	2.2
	2,862,293,500	—	3,300,360,320	—	\$437,866,820	—
Section 2—						
Taxable land	8,249,217,010	68.3	8,445,618,910	65.8	\$19,601,900	4.8
Improvements	1,186,325,000	—	1,481,574,000	—	305,250,000	26.4
	9,435,542,010	—	9,927,192,910	—	\$491,650,900	—
Section 3—						
Taxable land	6,017,510,870	73.7	6,423,236,600	73.0	\$40,725,730	6.7
Improvements	1,111,919,400	—	1,388,078,200	—	276,159,800	24.6
	7,129,430,270	—	7,811,314,800	—	\$689,859,530	—
Section 4—						
Taxable land	1,523,124,800	64.0	1,532,022,300	64.1	\$9,697,500	.1
Improvements	1,081,120,100	—	1,063,320,400	—	8,171,320	4.6
	2,604,244,900	—	2,595,342,700	—	\$18,870,820	—
Section 5—						
Taxable land	8,916,033,000	70.7	9,552,243,070	68.2	\$636,950	1.8
Improvements	2,270,393,020	—	2,433,996,220	—	16,603,000	2.2
	11,186,426,020	—	11,986,243,220	—	\$808,820	—
Section 6—						
Taxable land	8,127,386,700	55.0	8,145,020,230	55.2	\$17,634,530	1.2
Improvements	1,133,437,100	—	1,166,026,230	—	32,590,130	2.9
	9,260,823,800	—	9,311,046,460	—	44,222,660	—

	Assessed Value, 1907.	Per Cent. Land Value of Total Value, 1907.	Assessed Value, 1908.	Per Cent. Land Value of Total Value, 1908.	Increase, 1907 to 1908.	Per Cent. of Increase, 1907-1908.
Section 7—						
Taxable land.....	\$183,859,491	53.0	\$193,158,191	53.0	\$9,298,600	5.0
Improvements.....	150,869,590	47.0	168,095,640	47.0	17,226,650	11.1
	340,728,081		361,253,831		20,525,630	
Section 8—						
Taxable land.....	\$158,696,200	78.0	\$162,334,850	78.3	\$3,638,650	4.2
Improvements.....	16,483,500	22.0	17,280,650	21.7	797,150	4.8
	75,179,700		79,015,500		3,836,800	
All Sections—						
Taxable land.....	\$2,707,862,301	67.1	\$2,807,394,281	66.7	\$99,531,980	3.6
Improvements.....	1,327,389,000	32.9	1,400,450,150	33.3	77,061,150	5.6
	4,035,251,301		4,207,844,431		172,592,130	

\* There was a misprint of the figures for Section 8 in the report of last year. The totals for sections, boroughs and all boroughs were not changed.

Ordinary Real Estate, Exclusive of "Special Franchises" and "Real Estate of Corporations," Borough of The Bronx.

	Assessed Value, 1907.	Per Cent. Land Value of Total Value, 1907.	Assessed Value, 1908.	Per Cent. Land Value of Total Value, 1908.	Increase, 1907 to 1908.	Per Cent. of Increase, 1907-1908.
Section 9—						
Taxable land.....	\$34,641,135	51.0	\$37,845,935	51.0	\$3,204,800	9.3
Improvements.....	45,627,225	48.0	49,801,000	49.0	4,174,075	9.8
	80,268,360		87,646,935		7,388,495	
Section 10—						
Taxable land.....	\$43,689,095	56.5	\$45,130,260	56.1	\$1,446,165	3.3
Improvements.....	33,638,345	43.5	38,040,145	43.9	4,881,800	13.0
	77,328,250		83,170,405		5,842,155	
Section 11—						
Taxable land.....	\$57,072,988	63.1	\$60,425,112	65.4	\$3,352,844	18.0
Improvements.....	35,590,270	36.9	38,616,300	34.6	3,026,280	13.0
	91,562,508		107,041,412		15,486,708	
Section 12—						
Taxable land.....	\$14,031,706	28.8	\$16,746,690	27.2	\$2,715,190	19.4
Improvements.....	5,768,700	71.2	6,968,050	72.8	999,260	17.1
	19,780,406		23,714,740		3,934,330	
Section 13—						
Taxable land.....	\$5,176,840	29.1	\$6,195,605	27.8	\$618,765	16.4
Improvements.....	1,813,630	70.9	1,800,800	72.2	75,800	4.2
	7,392,480		8,396,405		993,225	
Ward 24 (east of the Bronx River)—						
Taxable land.....	\$40,166,072	22.1	\$48,172,091	22.3	\$8,006,019	20.9
Improvements.....	12,213,039	77.9	14,935,159	77.7	2,722,120	15.0
	52,379,111		63,107,250		10,728,139	
All Sections—						
Taxable land.....	\$216,060,946	61.8	\$242,095,018	62.0	\$26,034,072	12.4
Improvements.....	132,671,059	38.2	140,152,774	37.9	17,481,215	13.1
	348,731,905		382,247,792		33,515,888	

Ordinary Real Estate, Exclusive of "Special Franchises" and "Real Estate of Corporations," Borough of Brooklyn.

	Assessed Value, 1907.	Per Cent. Land Value of Total Value, 1907.	Assessed Value, 1908.	Per Cent. Land Value of Total Value, 1908.	Increase, 1907 to 1908.	Per Cent. of Increase, 1907-1908.
Section 1—						
Taxable land.....	\$58,553,010	53.6	\$60,519,760	53.4	\$1,965,850	3.3
Improvements.....	30,697,710	46.4	32,782,020	46.6	1,095,210	4.0
	89,250,730		93,301,780		4,051,050	
Section 2—						
Taxable land.....	\$28,028,850	41.4	\$28,986,365	42.6	\$957,515	3.4
Improvements.....	39,300,435	58.6	40,901,310	57.4	591,775	1.5
	67,329,285		69,887,375		1,559,090	
Section 3—						
Taxable land.....	\$22,216,210	39.6	\$27,536,040	43.1	\$5,319,730	24.0
Improvements.....	33,827,745	60.4	36,340,310	56.9	2,511,465	7.4
	56,043,955		63,876,350		7,832,105	
Section 4—						
Taxable land.....	\$35,746,750	37.9	\$41,097,325	40.0	\$5,346,775	14.9
Improvements.....	56,647,530	62.1	60,935,162	59.9	4,287,631	7.5
	94,394,280		101,126,487		6,732,210	
Section 5—						
Taxable land.....	\$60,703,875	46.0	\$62,696,885	48.5	\$2,993,010	5.8
Improvements.....	30,234,850	53.0	34,594,115	51.5	4,360,265	14.1
	90,938,025		97,290,000		6,351,775	
Section 6—						
Taxable land.....	\$20,422,665	37.0	\$24,940,800	38.7	\$4,518,235	8.9
Improvements.....	\$1,934,755	62.0	80,824,400	61.3	1,080,645	5.7
	22,357,420		101,367,200		5,610,580	
Section 7—						
Taxable land.....	\$35,180,270	46.4	\$43,145,945	48.2	\$8,036,675	22.1
Improvements.....	45,182,040	53.6	46,815,855	51.8	1,683,415	3.6
	80,362,310		90,161,470		7,809,160	

	Assessed Value, 1907.	Per Cent. Land Value of Total Value, 1907.	Assessed Value, 1908.	Per Cent. Land Value of Total Value, 1908.	Increase, 1907 to 1908.	Per Cent. of Increase 1907-1908.
<b>Section 8—</b>						
Taxable land.....	\$37,730,615	45.0	\$40,605,150	45.7	\$2,874,835	7.5
Improvements.....	48,837,065	.....	50,217,580	.....	1,380,515	16.4
		58,567,680		60,822,730		10,255,350
<b>Section 9—</b>						
Taxable land.....	\$23,918,165	45.0	\$26,083,970	47.0	\$2,865,805	14.8
Improvements.....	28,343,275	.....	29,321,460	.....	978,245	3.4
		51,581,380		56,005,430		4,424,050
<b>Section 10—</b>						
Taxable land.....	\$15,726,645	41.0	\$16,104,415	47.2	\$1,387,770	24.6
Improvements.....	22,105,015	.....	21,185,795	.....	—39,210	—1
		37,831,660		41,480,210		3,648,460
<b>Section 11—</b>						
Taxable land.....	\$29,181,040	40.3	\$31,498,845	42.1	\$2,317,005	7.9
Improvements.....	43,092,135	.....	45,113,905	.....	2,021,830	4.7
		72,273,075		76,612,810		4,348,835
<b>Section 12—</b>						
Taxable land.....	\$15,774,115	45.5	\$20,637,705	45.5	\$5,163,590	32.7
Improvements.....	18,866,875	.....	25,028,050	.....	6,161,175	32.6
		34,641,190		45,905,755		11,264,565
<b>Section 13—</b>						
Taxable land.....	\$11,104,200	43.3	\$16,879,975	47.0	\$5,775,785	52.0
Improvements.....	14,495,595	.....	18,999,405	.....	4,503,810	31.1
		25,599,885		35,878,480		10,278,595
<b>Section 14—</b>						
Taxable land.....	\$7,245,145	69.1	\$8,508,730	66.3	\$1,263,585	17.4
Improvements.....	3,236,035	.....	4,334,385	.....	1,096,350	32.9
		10,481,180		12,843,115		—159,935
<b>Section 15—</b>						
Taxable land.....	\$14,263,915	49.4	\$29,120,850	49.4	\$14,854,935	36.0
Improvements.....	24,770,470	.....	30,185,455	.....	5,414,985	21.4
		40,036,385		59,306,310		10,260,020
<b>Section 16—</b>						
Taxable land.....	\$8,292,725	48.7	\$13,118,945	53.0	\$4,826,220	58.2
Improvements.....	8,720,640	.....	10,716,205	.....	1,995,635	22.8
		17,013,365		23,835,240		6,821,875
<b>Section 17—</b>						
Taxable land.....	\$12,842,585	38.8	\$19,190,200	64.0	\$6,342,615	49.4
Improvements.....	8,301,795	.....	10,517,460	.....	2,315,670	29.4
		21,149,375		29,707,660		8,558,285
<b>Section 18—</b>						
Taxable land.....	\$7,073,285	48.4	\$12,361,665	56.4	\$5,289,380	74.8
Improvements.....	8,540,930	.....	9,524,500	.....	683,570	7.7
		15,613,215		21,886,165		5,972,950
<b>Section 19—</b>						
Taxable land.....	\$11,231,745	26.2	\$14,883,400	26.2	\$3,651,655	27.5
Improvements.....	5,511,620	.....	4,361,090	.....	1,049,470	20.2
		16,743,365		19,244,490		2,471,125
<b>Section 20—</b>						
Taxable land.....	\$12,204,595	64.9	\$17,979,600	74.1	\$5,774,800	47.3
Improvements.....	6,583,665	.....	6,800,175	.....	215,280	3.4
		18,788,765		24,788,815		6,000,030
<b>Ward 26—</b>						
Taxable land.....	\$1,594,905	78.9	\$2,463,085	87.3	\$7,870,175	112.3
Improvements.....	445,415	.....	497,415	.....	52,015	15.5
		2,030,320		3,950,510		1,920,190
<b>Ward 27—</b>						
Taxable land.....	\$32,250	85.0	\$32,250	85.0	—	—
Improvements.....	3,700	.....	5,200	.....	1,500	—
		37,950		37,950		—
<b>Ward 31—</b>						
Taxable land.....	\$5,081,555	51.7	\$6,032,570	63.6	\$951,015	18.7
Improvements.....	3,153,140	.....	3,941,070	.....	789,930	21.1
		8,235,695		9,973,640		1,738,945
<b>Ward 32—</b>						
Taxable land.....	\$11,409,065	78.1	\$17,634,560	82.2	\$6,225,515	55.8
Improvements.....	3,189,700	.....	3,765,200	.....	576,000	18.0
		14,598,765		18,300,760		3,702,995
<b>All Sections—</b>						
Taxable land.....	\$481,913,085	45.3	\$570,647,240	47.6	\$90,734,155	18.6
Improvements.....	586,115,390	.....	653,642,020	.....	67,525,720	8.1
		1,072,026,385		1,210,289,260		\$138,263,875

Ordinary Real Estate, Exclusive of "Special Franchises" and "Real Estate of Corporations," Borough of Queens.

	Assessed Value, 1907.	Per Cent. Land Value of Total Value, 1907.	Assessed Value, 1908.	Per Cent. Land Value of Total Value, 1908.	Increase, 1907 to 1908.	Per Cent. of Increase 1907-1908.
<b>Ward 1—</b>						
Taxable land.....	\$36,048,235	67.1	\$44,725,095	69.4	\$8,676,760	23.4
Improvements.....	18,118,730	.....	19,490,485	.....	1,372,605	7.6
		53,160,955		64,215,580		\$9,156,635

	Assessed Value, 1907.	Per Cent. Land Value of Total Value, 1907.	Assessed Value, 1908.	Per Cent. Land Value of Total Value, 1908.	Increase, 1907 to 1908.	Per Cent. of Increase, 1907-1908.
Ward 1—						
Taxable land.....	\$16,543,075	56.2	\$35,211,466	60.6	\$18,668,191	34.7
Improvements.....	20,735,095	43.8	34,956,210	39.4	3,220,114	15.6
Ward 2—		47,476,320		59,267,085		11,790,765
Taxable land.....	\$19,331,055	64.3	73,632,490	74.4	\$16,321,435	34.4
Improvements.....	10,244,020	35.7	16,242,485	25.6	1,998,465	19.5
Ward 3—		39,575,075		47,894,925		8,319,850
Taxable land.....	\$39,945,555	63.4	55,408,045	69.0	\$23,142,090	74.8
Improvements.....	17,870,415	36.6	15,251,945	30.9	5,181,530	30.1
Ward 4—		48,816,370		72,639,490		23,823,620
Taxable land.....	\$9,817,080	57.0	13,536,300	61.0	\$2,719,220	27.8
Improvements.....	7,395,800	42.0	8,486,140	39.0	1,090,250	14.6
Ward 5—		17,212,970		22,022,820		4,809,850
Taxable land.....	\$123,585,700	62.4	182,620,206	67.4	\$59,043,506	47.7
Improvements.....	74,354,150	37.6	88,111,404	32.6	19,737,254	26.5
All Wards—		\$197,939,850		\$270,740,610		\$72,800,760

## Ordinary Real Estate, Exclusive of "Special Franchises" and "Real Estate of Corporations," Borough of Richmond.

	Assessed Value, 1907.	Per Cent. Land Value of Total Value, 1907.	Assessed Value, 1908.	Per Cent. Land Value of Total Value, 1908.	Increase, 1907 to 1908.	Per Cent. of Increase, 1907-1908.
Ward 1—						
Taxable land.....	\$7,646,816	47.6	\$10,103,300	52.2	\$2,456,484	32.2
Improvements.....	8,413,796	52.4	9,605,484	47.8	1,188,645	14.1
Ward 2—		\$16,060,612		\$20,093,831		\$4,033,219
Taxable land.....	\$5,408,765	52.2	\$7,495,015	57.9	\$2,486,850	38.0
Improvements.....	4,950,725	47.8	5,847,435	42.1	977,310	19.0
Ward 3—		10,358,800		13,943,050		3,584,250
Taxable land.....	\$4,365,555	45.9	\$5,055,025	49.4	\$1,622,470	37.1
Improvements.....	5,144,365	54.1	6,130,025	50.6	985,290	19.1
Ward 4—		9,599,020		12,117,680		2,518,660
Taxable land.....	\$5,805,850	66.5	\$7,061,950	68.4	\$1,256,100	21.7
Improvements.....	7,960,070	33.5	5,032,830	31.6	286,260	0.6
Ward 5—		8,771,023		10,314,785		1,543,763
Taxable land.....	\$2,444,036	31.3	\$3,740,971	32.7	\$485,035	21.0
Improvements.....	5,113,828	68.7	5,576,806	67.3	412,980	19.5
All Wards—		4,258,764		5,250,779		892,015
Taxable land.....	\$25,471,932	31.9	\$31,268,931	33.6	\$5,797,000	22.7
Improvements.....	23,588,189	68.1	26,959,174	66.4	3,370,985	14.1
	\$49,060,121		\$58,228,105		\$9,168,914	

## Real Estate Bureau.

The following tabulated statement shows the assessed valuation of real estate by sections and wards in the several boroughs constituting The City of New York for the year 1908, as compared with the assessed valuation for the year 1907:

BOROUGH OF MANHATTAN.			
	Assessment Roll, 1907.	Assessment Roll, 1908.	Increase.
Section 1.....	\$726,628,710	\$748,354,440	\$21,725,730
Section 2.....	511,723,010	527,893,810	16,181,800
Section 3.....	840,520,150	881,334,850	40,814,700
Section 4.....	525,430,900	568,351,750	42,870,850
Section 5.....	773,658,050	799,703,900	26,045,850
Section 6.....	241,333,800	261,153,550	19,821,750
Section 7.....	140,728,081	161,253,631	20,524,650
Section 8.....	75,179,700	79,615,500	4,435,800
Total.....	\$4,635,231,341	\$4,307,663,431	\$170,418,730
Real estate of corporations.....	20,373,150	20,303,800	9,030,650
Total.....	\$4,655,604,491	\$4,327,967,231	\$170,340,730
Special franchises.....	336,446,300	340,509,000	10,222,700
Total.....	\$4,991,970,791	\$4,648,139,431	\$193,831,460

BOROUGH OF THE BRONX.			
	Assessment Roll, 1907.	Assessment Roll, 1908.	Increase.
Section 1.....	\$101,268,360	\$107,347,815	\$6,079,455
Section 2.....	27,348,250	31,170,405	3,822,155
Section 3.....	91,582,500	107,048,512	15,466,012
Section 4.....	16,720,400	25,221,040	8,501,440
Section 5.....	7,393,280	8,386,405	993,125
Ward 24.....	15,179,111	22,607,420	7,428,309
Total.....	\$240,731,000	\$298,078,563	\$57,347,563
Real estate of corporations.....	25,621,722	25,310,723	169,000
Total.....	\$275,352,725	\$298,389,286	\$23,037,561
Special franchises.....	31,521,000	33,611,000	2,090,000
Total.....	\$306,882,725	\$331,228,216	\$24,345,491
BOROUGH OF BROOKLYN.			
	Assessment Roll, 1907.	Assessment Roll, 1908.	Increase.
Section 1.....	\$100,231,620	\$112,307,680	\$12,076,060
Section 2.....	67,338,285	68,867,575	1,529,290
Section 3.....	50,043,955	64,906,150	14,862,195

	Assessment Roll, 1907.	Assessment Roll, 1908.	Increase.		Assessment Roll, 1907.	Assessment Roll, 1908.	Increase.
Section 4.....	\$6,294,080.00	\$6,126,690.00	\$732,410.00	Ward 5.....	4,158,764.00	5,280,779.00	\$88,015.00
Section 5.....	50,937,265.00	56,599,000.00	\$5,661,735.00	Total.....	\$43,060,111.00	\$60,728,725.00	\$11,668,614.00
Section 6.....	136,250,820.00	146,807,200.00	\$10,557,380.00	Real estate of corporations.....	1,093,625.00	2,089,950.00	196,325.00
Section 7.....	81,371,310.00	80,541,170.00	-\$7,830,140.00	Total.....	\$30,953,726.00	\$62,818,075.00	\$11,864,350.00
Section 8.....	62,587,380.00	62,822,730.00	\$10,235,350.00	Special franchises.....	1,977,500.00	2,508,750.00	\$51,250.00
Section 9.....	51,481,380.00	56,005,450.00	\$4,524,050.00	Total.....	\$32,931,236.00	\$65,326,825.00	\$12,395,589.00
Section 10.....	37,831,660.00	41,460,120.00	\$3,628,460.00				
Section 11.....	72,273,975.00	76,642,810.00	\$4,368,835.00				
Section 12.....	34,641,160.00	45,965,755.00	\$11,324,595.00				
Section 13.....	25,300,895.00	35,878,480.00	\$10,278,595.00				
Section 14.....	10,481,180.00	12,845,135.00	\$2,364,055.00				
Section 15.....	49,036,385.00	59,306,305.00	\$10,269,020.00				
Section 16.....	17,013,365.00	23,835,240.00	\$6,821,875.00				
Section 17.....	21,049,375.00	29,707,660.00	\$8,658,285.00				
Section 18.....	15,913,215.00	21,886,165.00	\$5,972,950.00				
Section 19.....	16,743,365.00	19,444,490.00	\$2,701,125.00				
Section 20.....	18,788,785.00	24,788,815.00	\$6,000,030.00				
Ward 26.....	3,620,320.00	3,956,510.00	\$336,190.00				
Ward 29.....	37,950.00	37,950.00	-\$10.00				
Ward 31.....	8,234,695.00	9,873,640.00	\$1,638,945.00				
Ward 32.....	14,508,745.00	21,200,260.00	\$6,691,515.00				
Total.....	\$1,072,026,385.00	\$1,210,289,160.00	\$138,162,875.00				
Real estate of corporations.....	13,884,225.00	20,675,425.00	\$6,791,200.00				
Total.....	\$1,085,910,610.00	\$1,230,964,685.00	\$145,054,075.00				
Special franchises.....	98,311,000.00	103,000,150.00	\$588,850.00				
Total.....	\$1,181,221,910.00	\$1,334,864,835.00	\$153,642,925.00				
BOROUGH OF QUEENS.							
	Assessment Roll, 1907.	Assessment Roll, 1908.	Increase.		Assessment Roll, 1907.	Assessment Roll, 1908.	Net Increase.
Ward 1.....	\$35,050,000.00	\$34,215,420.00	\$9,156,420.00	Manhattan.....	\$4,301,070,951.00	\$4,584,526,451.00	\$182,555,480.00
Ward 2.....	47,078,370.00	50,165,080.00	\$2,087,710.00	The Bronx.....	296,687,730.00	311,228,715.00	\$14,540,988.00
Ward 3.....	29,575,075.00	37,304,925.00	\$7,729,850.00	Brooklyn.....	1,181,727,070.00	1,334,864,835.00	\$153,642,925.00
Ward 4.....	48,810,470.00	57,129,990.00	\$8,319,520.00	Queens.....	217,668,775.00	206,158,980.00	\$78,700,205.00
Ward 5.....	17,212,970.00	20,029,640.00	\$2,800,470.00	Richmond.....	52,931,236.00	65,326,825.00	\$12,395,589.00
Total.....	\$197,050,020.00	\$270,730,010.00	\$73,680,760.00	Total.....	\$6,240,480,602.00	\$6,732,415,789.00	\$481,915,187.00
Real estate of corporations.....	8,030,025.00	9,816,300.00	1,786,275.00				
Total.....	\$205,070,075.00	\$270,546,310.00	\$64,476,235.00				
Special franchises.....	11,008,700.00	13,905,070.00	4,893,370.00				
Total.....	\$217,088,775.00	\$280,452,980.00	\$78,700,205.00				
BOROUGH OF RICHMOND.							
	Assessment Roll, 1907.	Assessment Roll, 1908.	Increase.		Assessment Roll, 1907.	Assessment Roll, 1908.	Per Cent. of Increase.
Ward 1.....	\$16,060,612.00	\$20,095,831.00	\$4,035,219.00	Manhattan.....	\$20,375,150.00	\$30,303,800.00	\$9,030,650.00
Ward 2.....	10,165,890.00	12,943,950.00	\$2,778,060.00	The Bronx.....	15,434,935.00	15,539,725.00	105,000.00
Ward 3.....	6,100,920.00	13,137,680.00	\$7,037,760.00	Brooklyn.....	13,884,225.00	16,075,425.00	6,291,200.00
Ward 4.....	8,221,025.00	10,314,785.00	\$1,593,760.00	Queens.....	8,030,225.00	9,816,300.00	1,786,275.00
Total.....	\$40,506,357.00	\$56,342,356.00	\$15,836,000.00	Richmond.....	1,803,625.00	2,508,750.00	16,325.00
				Total.....	\$69,615,930.00	\$88,425,000.00	\$18,809,250.00
Detail, Real Estate, City of New York, 1908.							
	Borough.	Asses- ment Roll, 1907.	Asses- ment Roll, 1908.	Increase.	Per Cent. of Increase.		
	Borough.	Taxable Land.	Improvements.	Real Estate of Corporations.	Special Franchises.	Total Real Estate.	
Manhattan.....	\$20,307,194,281	\$1,400,469,120	\$30,303,800	\$16,509,200	\$4,584,526,451		
The Bronx.....	142,925,910	189,753,274	25,839,725	2,3,610,000	441,228,718		
Brooklyn.....	176,647,240	638,642,040	56,625,425	103,800,150	1,334,864,835		
Queens.....	182,620,206	88,111,464	6,816,300	1,002,070	206,458,080		
Richmond.....	32,768,921	26,939,174	8,080,050	2,508,750	33,126,825		
Total.....	\$3,094,105,597	\$4,248,134,622	\$88,425,000	\$496,490,170	\$6,732,415,789		
Special Franchises, 1907 and 1908 (Assessed Valuations Fixed by the State Board of Tax Commissioners, Under Chapter 712, Laws of 1899).							
	Borough.	Valuation, 1907.	Valuation, 1908.	Increase.	Per Cent. of Increase.		
Manhattan.....	\$336,140,200.00	\$349,500,200.00	\$13,360,000.00	3,961,222,700.00	3.0		
The Bronx.....	21,521,000.00	25,610,200.00	4,089,200.00	9,7			
Brooklyn.....	95,311,300.00	103,800,150.00	8,488,850.00	8,898,850.00	8.9		
Queens.....	11,698,700.00	15,098,870.00	3,400,170.00	1,002,070.00	35.0		
Richmond.....	1,977,500.00	2,508,750.00	531,250.00	46.0			
Total.....	\$460,853,000.00	\$492,490,170.00	\$32,637,170.00				

Table Showing Assessed Value of Real Estate in the Several Boroughs, as Corrected from the Records by Increase by Notice, by Reductions for Equalization and by Exemption Under Various Laws.

	Annual Record, January, 1908.	Increase by Notice.	Exemption.	Equalization.	Forfeiture.	Cherry.	Pension.	Special Franchise.	Annual Record, June 1, 1908.
Manhattan.....	\$2,46,510,861.00	\$141,000.00	\$12,158,570.00	\$10,264,420.00	\$242,000.00	\$10,000.00	—	\$346,560,200.00	\$2,481,530,821.00
The Bronx.....	120,023,801.00	—6,200.00	642,700.00	1,610,150.00	143,300.00	21,480.00	\$4,075.00	23,010,000.00	441,228,718.00
Brooklyn.....	4,328,344,114.00	6,000.00	3,243,625.00	3,078,210.00	364,300.00	120,000.00	6,000.00	103,000,150.00	4,344,864,835.00
Queens.....	281,768,810.00	11,320.00	3,156,200.00	2,802,205.00	156,800.00	40,000.00	4,025.00	103,000,150.00	306,458,080.00
Richmond.....	61,620,158.00	8,000.00	—66,075.00	44,380.00	88,300.00	17,085.00	2,080.00	1,500,250.00	61,126,825.00
Total.....	\$6,274,720,826.00	\$185,226.00	\$17,125,645.00	\$14,000,225.00	\$1,004,800.00	\$273,005.00	\$47,425.00	\$402,400,470.00	\$6,732,415,789.00

## Assessed Valuation of Real Estate at Opening of Books Second Monday of January, and Amount Held on Receiver's Books, 1899 to 1908.

	Manhattan.		The Bronx.		Brooklyn.		Queens.		Richmond.		Total at Opening of Books.	Total Held on Receiver's Books.
	At Opening of Books on Second Monday of January.	Held on Receiver's Books.	At Opening of Books on Second Monday of January.	Held on Receiver's Books.	At Opening of Books on Second Monday of January.	Held on Receiver's Books.	At Opening of Books on Second Monday of January.	Held on Receiver's Books.	At Opening of Books on Second Monday of January.	Held on Receiver's Books.		
1899	\$2,662,410,973	\$2,054,903,875	\$123,989,120	\$123,702,030	\$615,023,398	\$609,222,267	\$108,340,475	\$103,752,000	\$40,574,297	\$40,264,692	\$2,950,348,483	\$2,932,445,493
1900	2,071,630,436	2,231,502,655	130,655,450	138,494,849	614,738,740	631,408,500	102,698,990	103,447,772	49,940,904	42,743,924	2,960,653,529	3,169,557,700
1901	2,127,840,526	2,085,188,713	136,720,395	143,808,303	626,132,806	658,062,119	102,071,795	107,179,620	40,850,080	42,639,506	3,033,715,002	3,237,778,261
1902	2,196,571,028	2,353,939,618	142,020,173	153,566,568	638,780,658	670,453,508	104,181,496	106,859,704	37,588,014	38,814,181	3,122,121,369	3,330,647,579
1903	3,326,480,332	3,483,793,383	126,596,647	147,026,767	811,000,457	853,760,357	114,199,488	123,781,733	40,084,457	43,124,597	4,519,267,381	4,731,250,826
1904	3,512,619,267	3,676,857,473	151,620,497	161,026,477	863,805,107	901,994,057	127,458,030	131,379,243	43,066,424	44,205,789	4,798,300,439	5,015,463,279
1905	3,605,334,941	3,800,751,181	167,793,538	171,859,393	892,426,647	930,982,302	135,627,925	140,404,990	43,344,720	44,281,732	4,930,927,291	5,221,582,301
1906	3,831,101,031	4,105,332,281	144,745,802	155,279,662	1,007,805,022	1,072,007,172	151,620,705	159,446,205	44,845,830	45,901,985	5,400,129,500	5,728,487,748
1907	4,078,106,001	4,391,070,951	175,836,030	196,687,730	1,080,511,420	1,151,221,910	206,572,520	217,668,775	51,081,363	52,031,236	5,800,612,332	6,240,480,602
1908	4,266,534,851	4,584,536,431	120,024,893	141,228,218	1,238,522,115	1,334,864,835	203,768,850	206,458,980	63,620,150	65,326,825	6,272,270,350	6,622,415,780

Note.—For the year 1906 and thereafter, the total held on the Receiver's books included the Special Franchise Assessments (shown in separate table), as reported to this Department by the State Board of Tax Commissioners about April 1 in each year.

## Special Franchises, from 1900 to 1908 (Assessed Valuations Fixed by the State Board of Tax Commissioners, Under Chapter 712, Laws of 1899).

Year.	Manhattan.	The Bronx.	Bronx.	Queens.	Richmond.	Total.
1900	\$166,763,669	\$7,272,249	\$39,829,550	\$1,039,817	\$4,350,000	\$219,979,151
1901	160,954,387	7,466,853	75,024,220	5,768,494	2,060,810	211,334,194
1902	167,169,240	6,671,700	37,180,496	5,364,000	1,501,822	220,626,355

Year.	Manhattan.	The Bronx.	Bronx.	Queens.	Richmond.	Total.
1903	\$177,447,700	9,573,100	41,124,700	5,528,000	1,510,825	235,184,325
1904	189,914,100	16,591,600	43,790,950	5,496,600	1,382,200	251,524,450
1905	228,054,000	14,117,000	52,206,950	6,238,600	1,382,000	302,193,550
1906	268,308,750	15,992,000	69,787,750	8,323,300	1,800,500	361,479,200
1907	236,346,500	21,521,000	95,311,300	11,682,200	1,977,500	466,855,000
1908	246,569,200	23,616,300	103,800,150	12,902,970	2,308,750	492,490,170

## Number of Pieces of Real Estate Assessed and Number of Applications for Reduction for Each Year, 1899 to 1908.

	Manhattan.		The Bronx.		Brooklyn.		Queens.		Richmond.		Total Pieces.	Total Applications.
	Number of Pieces Assessed.	Number of Applications for Reduction.	Number of Pieces Assessed.	Number of Applications for Reduction.	Number of Pieces Assessed.	Number of Applications for Reduction.	Number of Pieces Assessed.	Number of Applications for Reduction.	Number of Pieces Assessed.	Number of Applications for Reduction.		
1899	161,927	4,641	59,228	399	484,018	1,576	113,250	2,752	22,746	1,168	243,871	16,545
1900	161,810	7,131	52,094	319	229,073	1,518	89,751	1,245	22,926	738	258,110	6,238
1901	162,041	1,794	52,898	274	231,650	2,193	90,975	1,710	23,012	245	311,476	5,836
1902	166,993	1,615	58,095	380	204,838	1,577	89,147	627	23,882	134	476,961	4,433
1903	166,783	2,264	116,833	1,088	204,548	3,567	89,804	167	24,100	206	476,918	10,773
1904	163,661	1,741	51,864	373	197,438	1,724	89,783	346	24,474	206	467,219	6,194
1905	162,930	2,120	52,984	233	184,524	1,130	93,678	466	24,902	284	457,148	4,147
1906	161,215	1,391	53,438	375	185,449	1,229	94,054	300	25,276	219	457,432	3,984
1907	160,360	1,691	54,283	387	188,703	1,066	98,805	159	25,950	387	463,610	5,651
1908	98,637	3,625	61,187	587	188,826	2,385	106,254	2,213	27,110	850	481,036	9,163

## Total Number of Pieces Assessed by Boroughs.

Boroughs.	1907.	1908.
Manhattan	100,366	98,637
The Bronx	34,593	61,187
Bronx	184,164	188,826
Queens	98,805	106,254
Richmond	25,950	27,110
Total	403,610	481,036

## Real Estate Assessment Rolls Prepared for Delivery to the Board of Aldermen.

Boroughs.	Volumes, 1907.	Volumes, 1908.
Manhattan	40	40
The Bronx	34	34
Bronx	140	140
Queens	61	74
Richmond	14	17
Total	297	314

## Personal Bureau.

## Taxable Personal Estate for the Year 1908.

The taxable personal estate for 1908, as set forth in detail in the accompanying tables, is made up of the following:	\$62,322,640 00
Resident corporations	27,588,740 00
Non-resident corporations	223,150,333 00
Resident, personal	28,140,355 00
Non-resident, personal	88,988,438 00

## Tax Law, section 7, subdivision 2 (Saxe Law). . . . . \$435,774,611 00

## Assessed Valuations of Individuals, 1907 and 1908.

Borough.	1907.	1908.	Decrease.	Increase.
Manhattan	\$464,189,293.00	\$171,656,772.00	\$82,492,281.00	.....
The Bronx	11,729,224.00	8,965,146.00	2,721,078.00	.....
Bronx	71,285,875.00	66,118,120.00	5,085,705.00	.....
Queens	8,520,700.00	7,926,820.00	554,880.00	.....
Richmond	2,360,060.00	2,117,945.00	742,115.00	.....
Total	\$348,519,452.00	\$236,874,793.00	\$91,644,659.00	.....
	256,874,793.00			
Net decrease	\$91,644,659.00			

## Decrease. Increase.

Net increase in corporations	.....	\$273,193.00
Net decrease in individuals	\$91,644,659.00	.....
Net decrease in estates	27,743,794.00	.....
Total	\$119,188,452.00	\$273,193.00
	273,193.00	
Total net decrease	\$119,115,959.00	

The following statements show the assessed value of personal property for the year 1908 as compared with the year 1907, in the several boroughs constituting The City of New York:

## BOROUGH OF MANHATTAN.

## Final Assessment Rolls, 1907 and 1908.

	Valuations, 1907.	Valuations, 1908.	Increase.	Decrease.
Resident corporations	\$53,041,386.00	\$53,938,495.00	\$917,115.00	.....
Non-resident corporations	27,108,173.00	26,978,600.00	.....	\$129,375.00
Personal	188,478,683.00	138,106,852.00	.....	\$50,372,251.00
Non-resident, personal	35,753,860.00	28,140,355.00	.....	27,506,505.00
Estates	105,315,010.00	75,170,672.00	.....	43,138,385.00
Tax Law, section 7, subdivision 2	10,051,650.00	5,440,305.00	.....	4,615,145.00
Total	\$122,054,258.00	\$327,810,632.00	\$917,115.00	\$105,760,641.00
	327,810,632.00			
Decrease	\$114,843,526.00			

Table Showing the Assessed Value of Personal Property, Borough of Manhattan, as it Appeared on the Books of Annual Record, January 13, 1908; also the Amount Canceled and the Amount Retained on the Final Assessment Rolls as Transmitted to the Board of Aldermen July 1, 1908.

	Annual Record.	Canceled.	Assessment Roll.
Resident corporations	\$13,849,515.00	\$79,871,080.00	\$53,938,495.00
Non-resident corporations	58,723,800.00	31,745,000.00	26,978,600.00
Personal	163,891,150.00	321,994,798.00	138,106,852.00
Non-resident, personal	136,240,935.00	108,091,000.00	25,149,355.00
Estates	287,984,880.00	212,808,255.00	75,170,672.00
Tax Law, section 7, subdivision 2	34,752,150.00	28,711,045.00	5,440,305.00
Total	\$1,120,432,460.00	\$792,521,828.00	\$327,810,632.00

## Names on Annual Record and on Final Assessment Rolls, 1908.

	Annual Record.	Canceled.	Assessment Roll.
Resident corporations	15,145	5,333	7,012
Non-resident corporations	4,094	2,538	2,546
Personal	24,641	14,982	9,659
Non-resident, personal	8,787	5,614	3,153
Estates	3,132	1,494	1,038
Tax Law, section 7, subdivision 2	724	359	325
Total	33,902	20,370	14,333

## BOROUGH OF THE BRONX.

## Final Assessment Rolls, 1907 and 1908.

	Valuations, 1907.	Valuations, 1908.	Increase.	Decrease.
Personal, resident	\$11,707,666.00	\$8,965,146.00	.....	\$2,742,520.00
Estates	1,060,330.00	1,202,474.00	\$142,144.00	.....
Corporations, resident	1,319,745.00	1,372,060.00	\$52,315.00	.....
Tax Law, section 7, subdivision 2	28,558.00	.....	.....	\$8,558.00
Total	\$14,115,699.00	\$11,539,680.00	\$195,059.00	\$2,771,078.00
	11,539,680.00			
Decrease	\$2,576,019.00	.....	.....	.....

## Assessed Valuations, Personal Property, on Annual Record, January 13, 1908, and Final Assessment Rolls, 1908.

	Annual Record.	Canceled.	Assessment Roll.
Personal	\$44,518,586.00	\$15,553,540.00	\$8,965,146.00
Estates	3,516,116.00	2,308,642.00	1,202,474.00
Corporations, resident	3,934,750.00	2,500,720.00	1,372,060.00
Tax Law, section 7, subdivision 2	.....	.....	.....
Total	\$31,962,592.00	\$20,422,912.00	\$11,539,680.00

## Names on Annual Record and on Final Assessment Rolls, 1908.

	Annual Record.	Canceled.	Assessment Roll.
Personal	3,335	1,804	7,531
Estates	839	103	125
Corporations	590	323	465
Tax Law, section 7, subdivision 2	.....	.....	.....
Total	4,155	2,234	1,921

BOROUGH OF BROOKLYN.

Final Assessment Rolls, 1907 and 1908.

	Valuations, 1907.	Valuations, 1908.	Increase.	Decrease.
Personal, resident	\$70,939,775.00	\$65,963,570.00	.....	\$4,976,205.00
Estates	14,976,410.00	10,890,792.00	.....	4,085,618.00
Resident corporations	5,945,635.00	5,859,170.00	.....	116,762.00
Non-resident corporations	749,330.00	609,940.00	.....	130,390.00
Tax Law, section 7, subdivision 2	264,100.00	154,600.00	.....	109,500.00
Total	\$92,866,547.00	\$83,448,672.00	.....	\$8,418,875.00
	\$3,448,672.00			
Decrease	\$9,418,475.00	.....	.....	.....

Assessed Valuations, Personal Property, on Annual Record, January 13, 1908, and on Final Assessment Rolls, 1908.

	Annual Record.	Canceled.	Assessment Roll.
Personal, resident	\$192,343,855.00	\$126,380,285.00	\$65,003,570.00
Estates	42,117,955.00	31,227,163.00	10,890,792.00
Resident corporations	11,116,750.00	5,882,580.00	5,829,170.00
Non-resident corporations	808,870.00	388,930.00	509,940.00
Tax law, section 7, subdivision 2	264,100.00	109,500.00	154,600.00
Total	\$247,341,620.00	\$163,893,458.00	\$83,448,672.00

Names on Annual Record and on Final Assessment Rolls, 1908.

	Annual Record.	Canceled.	Assessment Roll.
Personal	19,864	11,715	8,140
Estates	1,273	638	518
Resident corporations	1,407	643	764
Non-resident corporations			

	Annual Record.	Canceled.	Assessment Roll.
Non-resident individuals	.....	.....	.....
Tax law, section 7 subdivision 2	26	7	14
Total	32,626	13,040	9,586

BOROUGH OF QUEENS.  
Final Assessment Rolls, 1907 and 1908.

	Valuations, 1907.	Valuations, 1908.	Increase.	Decrease.
Personal, resident	\$8,529,700.00	\$7,976,820.00	-\$552,880.00	
Estate	1,375,447.00	1,002,273.00	-373,174.00	
Corporations, resident	1,146,312.00	239,735.00	-906,580.00	
Total	\$11,011,462.00	\$9,008,830.00	\$1,282,432.00	
	9,908,830.00			
Decrease	\$1,282,432.00			

Assessed Valuations, Personal Property, on Annual Record, January 13, 1908, and on Final Assessment Rolls, 1908.

	Annual Record.	Canceled.	Assessment Roll.
Personal, resident	\$13,912,105.00	\$5,915,505.00	\$7,975,820.00
Estate	2,993,517.00	1,002,272.00	1,002,272.00
Corporations, resident	2,262,500.00	1,428,765.00	239,735.00
Total	\$19,168,122.00	\$8,259,542.00	\$9,008,830.00

## Names on Annual Record and on Final Assessment Rolls, 1908.

	Annual Record.	Canceled.	Assessment Roll.
Personal	888	807	1,281
Estate	238	224	124
Corporations	297	162	135
Total	1,323	993	1,514

BOROUGH OF RICHMOND.  
Final Assessment Rolls, 1907 and 1908.

	Valuations, 1907.	Valuations, 1908.	Increase.	Decrease.
Personal, resident	\$3,860,600.00	\$2,117,915.00	-\$742,685.00	
Estate	8,375.00	6,677.00	-238,263.00	
Corporations, resident	5,171,110.00	145,180.00	-1,030.00	
Total	\$8,036,285.00	\$2,009,707.00	-\$994,888.00	
	8,007,397.00			
Decrease	\$994,888.00			

Assessed Valuations, Personal Property, on Annual Record, January 13, 1908, and on Final Assessment Rolls, 1908.

	Annual Record.	Canceled.	Assessment Roll.
Personal, resident	\$1,873,000.00	\$8,750,077.00	\$4,117,945.00
Estate	1,350,400.00	204,128.00	636,272.00
Corporations, resident	681,500.00	178,370.00	323,180.00
Total	\$6,004,901.00	\$8,137,552.00	\$4,067,397.00

Assessed Valuations of Real and Personal Estate in The City of New York, by Boroughs, Since 1898; Date of Consolidation.

	Manhattan.		The Bronx.		Brooklyn.		Queens.		Richmond.		Aggregate.
	Real Estate	Personal	Real Estate	Personal	Real Estate	Personal	Real Estate	Personal	Real Estate	Personal	
1898	\$1,751,651,410	\$9,000,000.00	\$1,011,585,123	\$1,735,121	.....	.....	.....	.....	.....	.....	\$2,367,326,491
1899	1,054,003,575	483,673,947	1,137,702,030	6,806,989	310,932,267	145,270,713	310,352,000	16,164,032	110,264,002	52,310,701	3,478,212,000
1900	2,021,501,053	421,801,637	1,254,944,849	8,013,611	651,408,500	13,927,440	104,477,276	3,480,681	42,723,074	6,264,214	3,554,125,285
1901	2,153,188,713	418,720,071	1,212,808,293	12,188,607	618,062,119	98,211,614	107,179,600	10,826,810	41,539,106	9,025,400	3,787,076,871
1902	2,321,070,612	412,988,158	1,253,390,168	12,683,110	670,552,108	85,377,104	109,839,704	9,046,134	48,914,281	6,725,312	3,847,047,718
1903	2,153,703,281	368,643,353	1,247,000,367	14,763,041	553,768,357	100,932,348	123,781,723	10,175,000	45,746,397	6,031,159	3,629,16,018
1904	2,670,857,422	368,478,631	263,006,477	14,716,032	917,004,021	88,376,771	31,379,443	7,177,421	44,205,250	5,204,070	3,645,544,857

## Names on Annual Record and on Final Assessment Rolls, 1908.

	Annual Record.	Canceled.	Assessment Roll.
Personal, resident	1,043	642	630
Estate	123	51	73
Corporations	69	40	59
Total	1,144	723	741

## Recapitulation.

Comparative Statement Showing Assessed Valuations of Personal Property on the Final Assessment Rolls for 1907 and 1908, in The City of New York.

	Valuations, 1907.	Valuations, 1908.	Increase.	Decrease.
Manhattan	\$432,654,730.00	\$327,810,612.00	-\$104,843,318.00	
The Bronx	14,115,600.00	11,539,681.00	-2,576,019.00	
Brooklyn	92,866,547.00	83,148,073.00	-9,418,475.00	
Queens	17,191,262.00	9,908,830.00	-7,282,432.00	
Richmond	4,062,205.00	3,067,397.00	-994,808.00	
Total	\$154,899,871.00	\$135,774,612.00	-\$19,125,260.00	
				Decrease
				\$19,125,260.00

Summary of Assessed Valuations of Personal Property Shown on Annual Record, Values Canceled and Amount Held on Final Assessment Rolls, by Boroughs, 1908.

	Annual Record.	Canceled.	Assessment Roll.
Manhattan	\$1,120,323,460.00	\$892,321,828.00	\$147,810,632.00
The Bronx	31,062,592.00	20,422,812.00	11,539,680.00
Brooklyn	247,347,332.00	193,802,458.00	53,448,072.00
Queens	20,168,372.00	9,908,830.00	9,908,830.00
Richmond	6,064,920.00	5,037,532.00	3,067,397.00
Total	\$1,413,709,004.00	\$850,081,282.00	\$135,774,612.00

Total Names on Annual Record January 13, 1908, by Boroughs, Number Canceled and Number Held on Final Assessment Rolls for 1908.

	Annual Record.	Canceled.	Assessment Roll.
Manhattan	1,043	642	630
The Bronx	123	51	73
Brooklyn	69	40	59
Queens	2,483	801	1,540
Richmond	146	723	741
Total	8,137	4,640	3,512

## Detail Personal Estate, City of New York, 1908.

Borough	Resident Corporations	Non-resident Corporations	Resident Personal	Non-resident Personal	Estate	Salv.	Total Personal





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	Manhattan.		The Bronx.		Brooklyn.		Queens.		Richmond.		Aggregate.
	Real Estate.	Personal.	Real Estate.	Personal.	Real Estate.	Personal.	Real Estate.	Personal.	Real Estate.	Personal.	
1895	3,820,754,181	768,300,790	274,859,593	16,673,625	930,082,362	90,011,063	40,194,092	9,094,738	43,581,235	5,493,810	5,912,144,747
1896	4,105,332,281	147,184,350	355,720,612	18,028,857	1,072,507,772	87,725,810	129,416,205	9,634,428	45,913,285	8,676,205	6,305,794,181
1897	4,391,970,911	132,654,158	396,687,730	14,215,600	2,181,221,810	62,866,547	117,608,772	11,191,262	52,931,236	8,662,205	6,795,479,473
1898	4,584,530,431	127,810,032	431,228,718	11,539,680	2,338,804,833	83,488,072	106,158,980	9,908,830	63,246,825	3,067,397	7,158,190,400

Tax Rate in the Several Boroughs of The City of New York, from 1898 to 1907, Including State Tax.

	Manhattan.	The Bronx.	Brooklyn.	Queens.	Richmond.	State Tax.
	Cents.	Cents.	Cents.	Cents.	Cents.	Mills.
1898	2.01	2.01	—	—	—	2.08
1899	2.4804	2.4804	2.3045	2.2243	2.1937	2.49
1900	2.4721	2.4721	2.3213	2.3426	2.2972	2.60
1901	2.3173	2.3173	2.3885	2.3570	2.3191	2.20
1902	2.4734	2.4734	2.3555	2.3187	2.3295	2.13
1903	2.4167	2.4167	2.4895	2.4758	2.4965	2.12
1904	2.2134	2.2134	2.5746	2.5724	2.5028	2.13
1905	2.4951	2.4951	2.5024	2.5534	2.5581	.09
1906	2.4780	2.4780	2.5379	2.5348	2.5242	.011495
1907	2.4849	2.4849	2.5548	2.5392	2.5678	.008642
1908	2.61407	2.61407	2.67821	2.69031	2.71713	—

Note—This report is dated July 1, 1908, but before going to press the tax rate for 1908 has been fixed by the Board of Aldermen and is accordingly inserted to facilitate comparison.

Note—The tax rates given for the several boroughs include the State tax for the previous year. The borough rates are given in cents, the State tax in mills, being the tax imposed on \$1 of the assessed valuation.

The tax rate in the four counties varies because county expenses are a county charge.

Tax on Bank Shares by Boroughs, from 1899 to 1907.

Year.	Manhattan.	The Bronx.	Brooklyn.	Queens.	Richmond.	Total Tax.
1899	\$1,710,784.33	\$2,252.00	\$104,760.40	88,819.40	\$1,846.00	\$1,879,547.80
1900	1,710,482.38	1,308.12	84,866.00	3,673.80	3,493.72	1,870,750.93
1901	1,742,018.92	2,893.30	77,072.40	3,821.80	2,021.80	1,830,126.92
1902	1,629,630.70	4,189.40	78,072.52	3,771.02	3,195.24	2,010,630.75
1903	6,574,871.01	2,997.52	26,825.40	6,707.50	5,148.24	2,606,000.27
1904	6,626,261.40	3,208.68	81,184.07	6,607.71	4,221.74	2,601,833.59
1905	6,670,676.31	3,667.64	79,477.85	6,054.21	3,492.24	2,774,177.29
1906	7,281,094.70	4,281.18	83,478.87	7,074.22	4,087.20	2,901,566.41
1907	6,935,112.00	5,072.84	87,428.62	10,042.23	4,816.02	2,912,761.00

Section 24 of the Tax Law provides for the assessment of bank shares at their book value and for a uniform tax rate of 1 per cent. throughout the State. The assessment is made as of June 1, and the tax is payable December 31.

Bank share assessments are not included in the aggregate assessments of real and personal property submitted in this report. The tax, when collected, is turned into the General Fund, and becomes available for the general expenses of the City.

EXEMPTIONS.

List of Exempt Real Estate, as Follows.

The United States Government—Exempted by subdivision 1, section 4, Tax Law:

	1908.
Forts	\$12,061,000.00
Navy Yard	26,500,000.00
Post Office	11,618,000.00
Custom House	7,900,000.00
Public places	60,000.00
Lighthouses	40,200.00
Barge Office	540,000.00
Army Building	810,000.00
Arsenal	2,155,000.00
Treasury Building	5,275,000.00
Coast Survey	140,000.00
United States Appraisers' stores	1,050,000.00
Government land under water	26,000.00
Cemeteries	843,100.00
Total.	\$69,540,300.00

The State of New York—Exempted by subdivision 2, section 4, Tax Law:

	1908.
Arms	\$1,192,500.00
State Normal School	155,000.00
Rifle range	143,000.00
State lands	80,450.00
Quarantine	64,500.00
Total.	\$1,641,450.00

The City of New York—Exempted by subdivision 3, section 4, Tax Law, except Rapid Transit (subway), which is exempted by contract.

	1908.
Bathhouses	\$1,303,500.00
Recreation piers	910,000.00
Board of Education	99,192,375.00
Fire Department	6,830,900.00
Street Cleaning Department	814,350.00
Department of Water Supply, Gas and Electricity, Aqueduct Commission	36,369,850.00
Department of Docks and Ferries (piers, bulkheads and land under water)	64,024,000.00

Department of Bridges	54,869,970.00
Department of Correction	15,762,000.00
Department of Public Charities	26,670,850.00
Department of Parks (public places and buildings)	435,739,300.00
Armories	12,101,800.00
Department of Health	853,500.00
Libraries (public)	16,659,800.00
Police Department	5,541,300.00
Sewerage System	52,419,550.00
Fire and Police Electric System	1,755,000.00
Corporation yards	322,000.00
Markets	6,322,550.00
Rapid Transit (subway)	46,419,000.00
Use not determined	6,700.00
Total	\$87,609,285.00

Other owners, corporations, associations, etc.—Exempted by subdivisions 5, 7, 9, 10 and 11, section 4, Tax Law, and in a few cases by the Charter of the Corporation or by Special Laws:

Churches, synagogues, monasteries, convents, mission and parish houses, including parochial schools, theological seminaries and cemeteries located on church lots.	\$159,078,725.00
Asylums and homes	25,539,923.00
Hospitals, infirmaries and dispensaries	27,092,050.00
Christian, social, moral and mental, benevolent associations and aid societies, nurseries, settlement and lodging houses and Salvation Army properties	23,738,950.00
Colleges, schools, academies and training schools	27,052,750.00
Cemeteries	21,303,000.00
Libraries, other than City	5,640,000.00
Parsonages (exempted by subdivision 6, section 4)	1,005,100.00
Agricultural societies (exempted by subdivision 10, section 4)	18,500.00
Pensioners (exempted by subdivision 5, section 4)	96,308.00
Clergy (exempted by subdivision 11, section 4)	27,785.00
Total	\$292,603,763.00

[From "Record and Guide," June 29, 1907.]

THE ASSESSMENT OF REAL ESTATE IN THE CITY OF NEW YORK.  
BY HON. LAWRENCE PURDY.

President of the Department of Taxes and Assessments.

The block system of recording deeds forms the basis of the Assessment system in the Boroughs of Manhattan, The Bronx and Brooklyn. It is complete in Manhattan, in the territory west of the Bronx River in The Bronx, and in all but a small part of Brooklyn. In the Boroughs of Queens and Richmond, assessments are still made by ward divisions, but the block system will be extended as rapidly as possible. Under the block system the Boroughs are divided into sections and sections into blocks by unchangeable boundaries, the numbers of sections and blocks being permanent. Blocks are divided into lots, numbered consecutively from one up within each block. When large parcels are divided and improved, or become subject to separate ownership, these lot numbers are subject to change. In such cases new lot numbers must be added and when parcels formerly assessed separately are consolidated by improvement with a single structure, some lot numbers are dropped.

Accurate maps are necessary as the basis of a good system of assessment, and these maps must undergo constant change as streets are opened, large tracts of land divided, and small tracts are consolidated into one parcel. For the use of the Deputy Tax Commissioners who make the assessments, maps are prepared identical with the office maps, which are bound into volumes of convenient size. Throughout the territory included in the block system the maps are made on a scale of fifty feet to one inch, and in the front of each volume there is a key map on a scale of from three hundred to seven hundred feet to the inch. In the territory not yet covered by the block system the maps are temporary and are commonly called "tentative maps." As these maps cover territory held in large parcels, much of it still farm land, the scale varies somewhat, being from eighty feet to two hundred feet to the inch. The length of all boundary lines is shown on the maps in feet and inches. On valuable lots of irregular shape, the area is shown in square feet, on larger parcels the area in lots, and on parcels containing several acres, in the rural parts of the city, the number of acres is marked on each parcel.

Beside his map books, each Deputy has field books, which are almost identical with the annual record and, in addition, contain columns for the final assessed valuation for about seven years, and a wide column for remarks. The field book shows the name of the owner of each parcel, if known, the size of the lot

entering on the field book, and often on the map itself, the units of value per front foot or per lot, comparison between the values of lots in the same neighborhood is very greatly facilitated. If the units were not employed, and the lots are of irregular shape, it would be necessary to make a computation for each lot in order to make any comparison, whereas, a comparison of units may be made without further calculation, no matter how irregular are the parcels.

When the value of the land is ascertained and appropriately recorded the value of the building is next to be determined. A building can never have a greater value than the cost of replacing it, and the starting point for all buildings must be the cost of replacement. When this is determined, due consideration must be given to two factors: first, the suitability of the building for the site; and second, its depreciation from age and wear and tear. To determine the cost of replacement of a building, a method has been employed in the Department for over twenty years, devised by the Chief Deputy in charge of the Real Estate Department, which has been found in practice to be the best for the use of an assessor. While architects and builders frequently compute the cost of a building by applying an appropriate factor to the number of feet of cubical contents, this plan is not ordinarily practicable for assessors, who cannot ascertain the precise height of buildings. By studying different classes of buildings, it soon became apparent that the height between floors is nearly uniform for buildings of the same class, and as the ground area covered by each building is shown by the record book, the number of square feet of floor surface is rapidly computed. In making this computation it has been found best to disregard spaces left vacant for light and air, as such spaces are practically uniform for buildings of the same class. The number of square feet of floor surface in a building is ascertained by multiplying the number of square feet of one floor by the number of floors. Then it is only necessary to multiply this number by an appropriate factor to ascertain the cost of replacing the building. To ascertain the assessable value of any particular building, the factor of value cannot be more than the cost of replacement, but may be reduced to almost nothing in the case of a building unsuited to the site, or in a dilapidated condition.

The factors of cost are determined for practical use with reference to the record description of the size of buildings. If all the land is covered that may lawfully be covered the record shows "covered." In this case the size of the lot is regarded as the size of the building, and no allowance is made for vacant space for light and air. If a tenement is eighty feet deep, the width of the lot is multiplied by eighty, and in all cases where the size of the building is given the area covered is computed without allowance for air shafts. This simplifies the calculation and proper allowance is made for open spaces by reducing the factor of value. The following table shows the factors in common use for buildings in good condition and suitable for the sites on which they are placed:

Modern office buildings	\$4.00 to \$8.00
Modern hotels	3.50 to 8.00
Elevator apartments	3.00 to 5.50
Flats	2.00 to 3.00
Ordinary stone or brick dwellings	3.00 to 5.00
Very costly dwellings	up to 10.00
Frame dwellings	1.00 to 3.00
Lofts	1.50 to 3.00
Factories	1.00 to 3.00

The factor employed to determine the value of every building should be noted in the margin, so that the Deputy can quickly compare the assessment of buildings in any part of his own district and in other districts. By the use of these factors comparisons are easy when applications are made for the reduction of assessments. These comparisons would require a separate computation for each case if the factors were not used, and this would be impossible in the limited time available. For example, if computing is made that a new corner tenement is assessed too high, and the factor is \$2.25, it can be seen at once that the complaint is unfounded, unless the circumstances are very peculiar. Without the use of these factors of value such quick comparison could not be made at all.

By the use of unit land values and factors of value for buildings plainly set down in such books, both Deputies and Commissioners are greatly aided. The system of maps and methods for determining values and keeping records, is the result of an orderly development under the direction of competent and faithful men, whose tenure of office is secure. No such results could be accomplished if the tenure of office were short and uncertain, as in many cities where the assessors are elected. The Deputy Tax Commissioners, doing the most important work have served the City for ten to twenty-five years.

The best system is impossible without certain tenure, and time is necessary to ripen the experience and knowledge which are essential to the best use of any system, no matter how perfect. To do first-class work as an assessor, a man must use intelligently a good system and he must have experience and a well-balanced judgment. Besides these qualities he must have the courage of his convictions and the determination to resist all influences inconsistent with his duty.

The equitable assessment of real estate is the very foundation of the city's credit and the basis of its economic welfare.

#### Calendar.

Real estate is assessed annually by Deputy Tax Commissioners, who commence to assess the first Tuesday of September. The Annual Record of the Assessed Value of Real Estate is completed and opened for public inspection the second Monday of January. Applications for reduction must be made prior to April 1. Corrections are made during April and May by the Board of Tax Commissioners. On the first Monday of July assessment rolls are transmitted to the Board of Aldermen, who fix the tax rate in August. Taxes are payable the first Monday of October.

Section 88 of the Charter requires that Deputy Tax Commissioners shall:

"Assess all the taxable property in the several districts that may be assigned to them for that purpose for said board, and they shall furnish to the said board, under oath, a detailed statement of all such property showing that said deputies have personally examined each and every house, building, lot, pier or other assessable property, giving the street, lot, ward, town and map number of such real estate embraced within said districts, together with the name of the owner or occupant, if known; also the sum for which, in their judgment, each separately assessed parcel of real estate under ordinary circumstances would sell if it were wholly unimproved; and separately stated, the sum for which, under ordinary circumstances, the same parcel of real estate would sell with the improvements, if any, thereon; with such other information in detail relative to personal property or otherwise, as the said board may, from time to time, require."

#### Report of the Surveyor.

July 1, 1908.

#### The Honorable Commissioners of Taxes and Assessments:

Gentlemen—I have the honor to transmit a statement of the transactions of my office for the quarter ending June 30, 1908.

#### Lot Alterations.

Borough of Manhattan—Alterations were made affecting 403 lots in the 37 volumes of block tax assessment maps.

Borough of The Bronx—Alterations were made affecting 918 lots in the 31 volumes of block tax assessment maps, and in the 11 volumes of tentative maps.

Borough of Brooklyn—Alterations were made affecting 3,102 lots in the 92 volumes of block tax assessment maps, and in the 11 volumes of tentative maps.

Borough of Queens—Alterations were made affecting 1,477 lots in the 31 volumes of tentative maps.

Borough of Richmond—Alterations were made affecting 406 lots in the 13 volumes of tentative maps.

The duplicate copies of the tax maps used by the Deputy Tax Commissioners in all the Boroughs, and the copies of the block tax assessment maps in the offices of the Bureau of Arrears and Water Registrar in the Boroughs of Manhattan, The Bronx and Brooklyn were corrected to correspond with the alterations made on the original maps.

All corporations liable to a real estate tax not heretofore entered were numbered and entered on the tax maps.

The number of volumes of tax maps in the different Departments now in actual use for purposes of levying taxes, water rents, assessments and arrears, is as follows:

Department of Taxes and Assessments	221
Duplicates used by Deputy Tax Commissioners	219
Comptroller's office, Bureau of Arrears	160
Department of Water Supply, Water Registrar	160
Total	760

#### Block Tax Assessment Maps.

The necessary searches, surveys, calculations and draughting for the preparation of maps for sections 14, 22, 23, 24 and 25 of the Borough of Brooklyn were in progress during the quarter.

#### Lands Acquired for Public Purposes.

Lands acquired for street and other public purposes in fourteen proceedings were properly shown on the tax maps; one of the proceedings was in the Borough of Manhattan, five were in the Borough of The Bronx, five in the Borough of Brooklyn and three in the Borough of Richmond.

#### Street Closings.

The Board of Estimate and Apportionment discontinued seven streets in the Borough of Brooklyn, which were taken from the tax maps.

#### Changes of Street Names.

Pursuant to ordinance one street name was changed in the Borough of Manhattan and one in the Borough of Queens.

Respectfully submitted,

HENRY W. VOGEL, Surveyor.

#### Recent Decisions.

Real Property—Value of improvements to be included in assessment.

In assessing real property for the purpose of taxation the value of improvements placed upon the property by the owner shall be included.

People ex rel. Con. Gas Co. vs. Wells, 54 Misc., 322.

Deed of trust of personal property by non-resident, not a mere agency but a trust of personal property and taxable.

A deed of trust executed by a non-resident to a resident domestic corporation placing real and personal property in trust to pay the income and profits to the settler and another so long as the latter shall live or until the trust be revoked, creates not a mere agency but a trust of personal property, and the same is subject to taxation.

People ex rel. Van Norden Trust Company vs. Wells, 118 App. Div., 881.

Mortgages executed before passage of mortgage tax law are taxable under general provisions of Tax Law.

Mortgages executed before the passage of chapter 532 of the Laws of 1906, which substituted a recording tax on mortgages thereafter made in place of the tax of one-half of one per cent, imposed by chapter 739 of the Laws of 1905, are left subject to general taxation under sections 2 and 3 of the Tax Law by the repeal of said act of 1905.

People ex rel. Casavay vs. Dimond, 14 App. Div., 559.

Estates—Administrators personally liable for taxes duly assessed.

When a tax has been duly imposed according to law on property of an estate in the hands of administrators and notice thereof has been given, the administrators become personally liable for the tax and are not relieved because they subsequently distribute the estate.

City of New York vs. Goss, 124 App. Div., 680.

Corporation—Safe deposit vaults, annual value, less amount at which they are assessed as real estate to be included.

Assessors in determining the value of the capital stock of a banking corporation for the purposes of taxation are authorized to include in their estimate the actual value of the safe deposit vaults, less the amount at which they are assessed as real estate against the corporation. The assessors are justified in estimating such vaults owned by a corporation doing business at a figure that it would cost to reproduce them and are not bound to appraise them at what they would be worth for scrap iron.

People ex rel. Bankers' Safe Deposit Company vs. O'Donnel, 54 Misc., 5.

Payment of taxes under mutual mistake of fact is not voluntary and the amount may be recovered.

Taxes paid on lands which were severed from the Borough of Queens by chapter 379 of the Laws of 1899, but which by mistake were assessed by the City, are recoverable, being paid under a mutual mistake of fact. Such payment is not voluntary in the legal sense, for the assessment was not void on its face and was not known to be void by the taxpayer.

Betz vs. City of New York, 119 App. Div., 91.

Exemption from taxation of property used for hospital purposes—General Tax Law of 1896—Repeal of exemption contained in Charter granted by special legislative act—Constitutional Law.

The General Tax Law of 1896 repeals all prior acts, whether general or special, in so far as exemption from taxation is accorded to a greater extent than the exemption given by the Tax Law.

A provision for exemption from taxation contained in a corporate charter, granted by special act of the Legislature, is subject to repeal, although the charter was given as an inducement to secure payment to the corporation of a trust fund which by the will of the founder of the trust should be paid to the corporation only if the State granted a liberal charter for the safe organization, conduct and perpetuity of a hospital, to be conducted by the corporation.

The repeal of such an exemption does not impair the obligation of a contract, because the right to repeal the charter was reserved by the State Constitution.

Exemption of real property owned by the hospital is confined to that which is used exclusively for carrying out thereon the hospital purposes, and does not extend to real property owned by the hospital, but leased to tenants, although the income is devoted to hospital purposes.

A re-enactment, after the passage of the General Tax Law, by a special statute of a provision for exemption of real property violates the State Constitution, which provides that the Legislature shall not pass a private or local bill granting an exemption from taxation.

People ex rel. Roosevelt Hospital vs. Raymond, "Law Journal," July 7, 1908.

Special Franchise—Tangible property of public service corporation in or under public waters assessable only by State Board.

Tangible property of an electric light company, situated in or under public waters, in connection with a special franchise cannot be assessed for purposes of taxation by the Commissioners of Taxes of The City of New York, but is to be taxed only as a part of the special franchise upon an assessment made by the State Board of Tax Commissioners, as provided in the Tax Law; and an assessment thereof by the Commissioners of Taxes of The City of New York should be vacated.

People ex rel. Edison Elec. Co. vs. Commissioners of Taxes, 58 Misc., 249.

Special Franchise—Deduction for payment to City, only cash payments to be deducted.

In deductions from assessments on special franchises under section 46 of the Tax Law only sums paid to the City in cash may be deducted; the rental value of space in a subway furnished to the City is not deductible.

Matter of Consolidated Tel. and Elec. Subway Co., 119 App. Div., 835.

Special Franchise—Deduction for payment to City "in the nature of a tax."

The scheme of the statute for the taxation of special franchises is that they are assessed at their value without any diminution for any local public charges thereon, and that such charges are to be deducted from the tax when levied. Section 46 requires that if there has been paid to the City, for the tax year, under any agreement therefor, any sum of money on account of such special franchise, which payment was in the nature of a tax, all amounts so paid shall be deducted from the tax. Hence a surface railroad which, under an agreement, pays a toll to The City of New York

for crossing the Brooklyn Bridge, is entitled to have the sum deducted from its franchise tax when levied.

People ex rel. Nassau Electric Railroad Company vs. Grant, 119 App. Div., 130.

Certiorari—Right of taxpayers to review is absolute and not a matter of discretion.

The right of a taxpayer to review an assessment by certiorari is absolute and not a matter of discretion, and he may show that the assessment is invalid for any reason.

People ex rel. Friendly vs. Davenport, 119 App. Div., 700.

Certiorari—Personal attendance of relator before Assessors necessary to sustain writ.

To entitle a relator to certiorari to review an assessment he must have made due application to the proper officers to correct the assessment. The writ will be quashed when it appears that the relator refused to attend in person as required by the Assessors, asked no adjournment and refused through his attorney to file a proper inventory of his personal property.

People ex rel. Horton vs. Ferguson, 120 App. Div., 563.

Tax Law—Constitutionality of Provision Relating to Taxation of National Bank Stock—Notice of Assessment and Opportunity for Hearing. The provision of section 35 of the Tax Law (Laws of 1896, chapter 908) with reference to notice of assessments, that "in any city the notice shall conform to the requirements of the law regulating the time, place and manner of revising assessments in such city," cannot be held to apply to the assessment of bank shares in The City of New York, where, under the provisions of the Charter (Laws of 1901, chapter 466, sections 892, 893), the time prescribed for hearing complaints and revising assessments expires before the assessment on bank shares can, in accordance with the provisions of the Tax Law authorizing it, be imposed. Since the scheme of taxing bank shares, not only in respect to the amount, but also as to the manner and method of its imposition, stands by itself, independent and separate from that prescribed for the assessment and taxation of other property, the Charter provisions do not apply, but the assessment must be made, notice given, complaints heard and assessments revised in accordance with the provisions of the General Tax Law. A contention, therefore, that the Tax Law, so far as it relates to the taxation of bank shares in The City of New York, is unconstitutional because the last grievance day would have passed before the assessment on that kind of property could be imposed, thereby depriving the owners of an opportunity to be heard, cannot be upheld, but where it appears that the assessors failed to comply with the law, gave no notice and refused to hear any complaint, the assessment will be set aside for irregularity.

People ex rel. Bridgeport Sav. Bank vs. Fortier, 191 N. Y., 88.

## DEPARTMENT OF FINANCE.

DEPARTMENT OF FINANCE—CITY OF NEW YORK,  
BUREAU OF MUNICIPAL INVESTIGATION AND STATISTICS.  
July 30, 1908.

HON. HERMAN A. METZ, Comptroller:

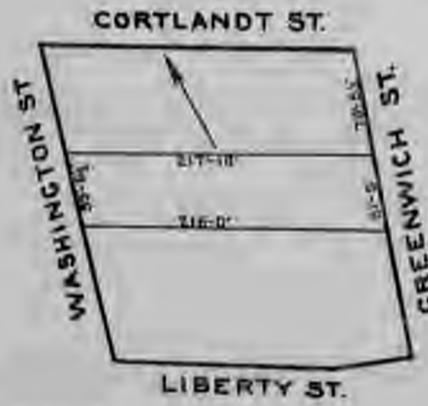
SIR—In accordance with your instructions, I have under way the preparation of a statistical record of the real estate owned by The City of New York. In connection therewith I beg to submit herewith a list of property under the jurisdiction of the Police Department of The City of New York as of January 1, 1908, located in the Boroughs of Manhattan, The Bronx, Brooklyn and Queens.

The title of the City to each of these parcels and the facts relative to its acquisition have been carefully verified. Diagrams show the location of the parcels in the blocks in which they are situated, as well as the parcel dimensions. The name of the vendor or vendors is given in each instance; also the consideration or the cost to the City of the parcels, and if any one parcel has been acquired through more than one transaction that fact is also recorded.

Respectfully yours,  
CHARLES S. HERVEY,  
Supervising Statistician and Examiner.

## POLICE

## MANHATTAN



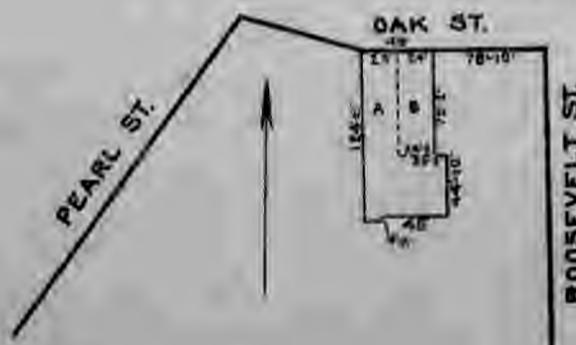
## SEC I-BLOCK 58-LOT 12

Grantor, Robert E. and Angela L. McDonnell. Grantee, City of New York. Consideration, \$25,000. Date of conveyance, February 26, 1907. Liber 121, page 24. Dimensions, as per diagram. Street, 156-158 Greenwich street.

Now in course of construction; will be used for Police Precinct Station No. 2, when completed.

## POLICE

## MANHATTAN



## SEC I-BLOCK 112-LOT 24

### PARCEL "A"

Grantor, Public School Society. Grantee, Mayor et al. Consideration, \$8,000. Date of conveyance, April 20, 1849. Liber 526, page 199. Dimensions, as per diagram. Street, 9-11 Oak street.

Used for Police Precinct Station No. 5.

### PARCEL "B"

Grantor, Ellen C. Kent. Grantee, Mayor et al. Consideration, \$15,000. Date of conveyance, March 5, 1870. Liber 1134, page 574.

## POLICE

## MANHATTAN

### FRANKLIN ST.



## SEC I-BLOCK 179-LOT 48

Grantors, George Cox and wife. Grantee, Mayor et al. Consideration, \$47,000. Date of conveyance, March 31, 1868. Liber 1045, page 336. Dimensions, as per diagram. Street, 19-21 Leonard street.

Used for Police Precinct Station No. 8.

## POLICE

## MANHATTAN

### MOTT ST.



## SEC I-BLOCK 201-LOT 20

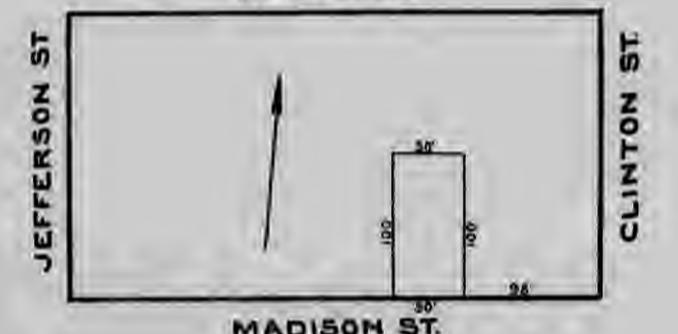
Grantors, William and Margaret Post. Grantee, Mayor et al. Consideration, \$7,000. Date of conveyance, March 29, 1844. Liber 454, page 109. Dimensions, as per diagram. Street, 19-21 Elizabeth street.

Used for Police Precinct Station No. 6.

## POLICE

## MANHATTAN

### HENRY ST.



## SEC I-BLOCK 270-LOT 41

Grantor, William B. Crosby. Grantee, Mayor et al. Consideration, \$13,300. Date of conveyance, December 6, 1860. Liber 827, page 439. Dimensions, as per diagram. Street, 245-247 Madison street.

Used for Police Precinct Station No. 7.

## POLICE

## MANHATTAN

### CLINTON ST.



## SEC 2-BLOCK 348-LOT 70

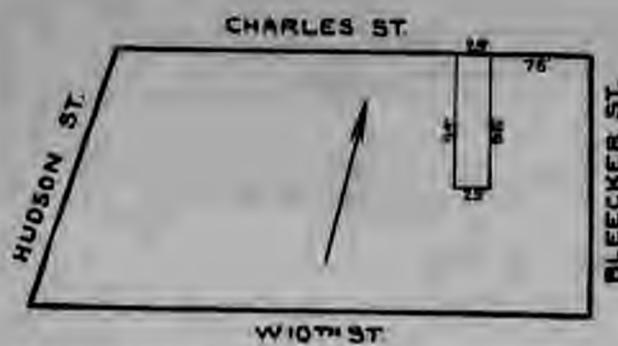
Grantor, John R. Livingston. Grantee, Mayor et al. Consideration, \$1,000. Date of conveyance, January 6, 1814. Liber 104, page 254. Dimensions, as per diagram. Street, 178 Delancey street.

Used for Police Precinct Station No. 13.



## POLICE

## MANHATTAN



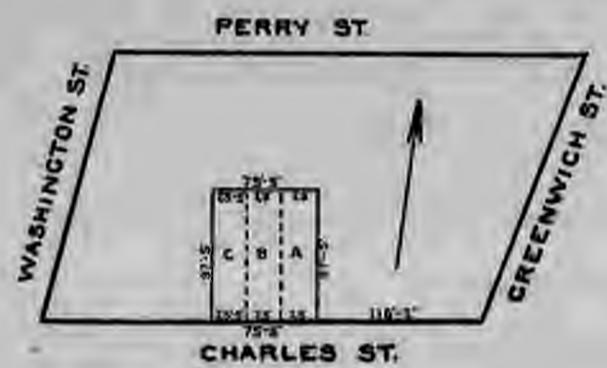
## SEC 2-BLOCK 620-LOT 18

Grantors, William B. Reynolds and wife. Grantee, Mayor et al. Consideration, \$4,000. Date of conveyance, December 30, 1852. Liber 620, page 700. Dimensions, as per diagram. Street, 96 Charles street.

Used for Storehouse.

## POLICE

## MANHATTAN



## SEC 2-BLOCK 632-LOT 31

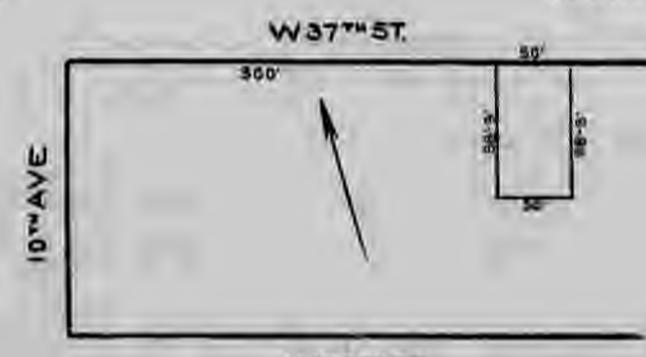
PARCEL "A."  
Grantors, Rachel Adams, wife. Grantee, Mayor et al. Consideration, \$17,000. Date of conveyance, December 21, 1893. Liber 26, page 124. Dimensions, as per diagram.

Street, 133-137 Charles street.

Now used as Police Precinct Station No. 14.

## POLICE

## MANHATTAN



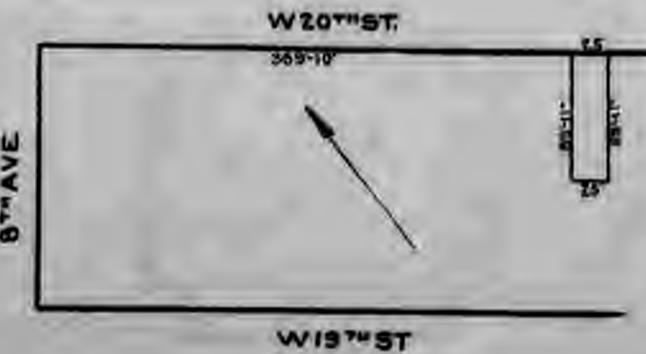
## SEC 3-BLOCK 734-LOT 55

Grantors, Henry Brice and wife. Grantee, The Mayor et al. Consideration, \$16,000. Date of conveyance, April 1, 1870. Liber 1149, page 140. Dimensions, as per diagram. Street, 434 West Thirty-seventh street.

Used for Police Precinct Station No. 22.

## POLICE

## MANHATTAN



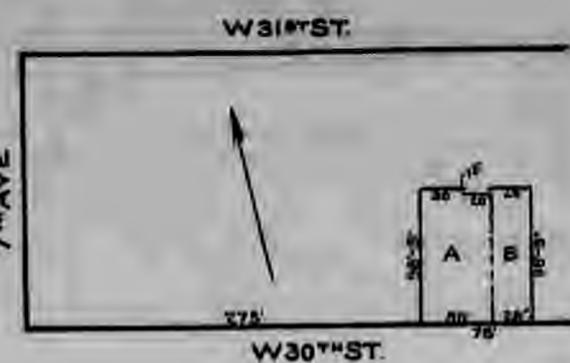
## SEC 3-BLOCK 769-LOT 55

Grantors, James Stewart and wife. Grantee, Mayor et al. Consideration, \$1,850. Date of conveyance, September 5, 1835. Liber 346, page 45. Dimensions, as per diagram. Street, 230 West Twentieth street.

Used for Police Precinct Station No. 18.

## POLICE

## MANHATTAN



## SEC 3-BLOCK 806-LOT 14

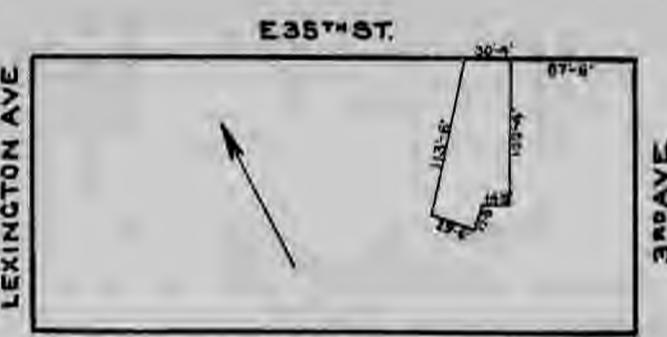
PARCEL "A."  
Grantors, Sarah James, etc. Grantee, Mayor et al. Consideration, \$20,000. Date of conveyance, October 7, 1868. Liber 1071, page 284. Dimensions, as per diagram.

PARCEL "B."  
Acquired by condemnation proceedings. Confirmed July 31, 1900. Title vested May 5, 1898. Awards, \$31,000; costs, \$843.05. Total cost, \$31,843.05.

Street, 135-139 West Thirtieth street.  
Building in course of construction for Police Stable.

## POLICE

## MANHATTAN



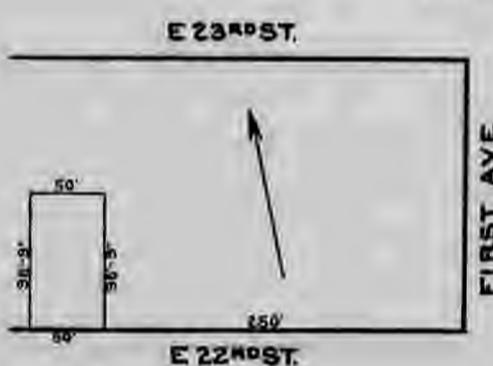
## SEC 3-BLOCK 890-LOT 52

Grantors, Cornelius B. and John Kennedy. Grantee, the Mayor et al. Consideration, \$21,000. Date of conveyance, March 22, 1867. Liber 1002, page 674. Dimensions, as per diagram. Street, 160 East Thirty-fifth street.

Used for Police Precinct Station No. 25.

## POLICE

## MANHATTAN



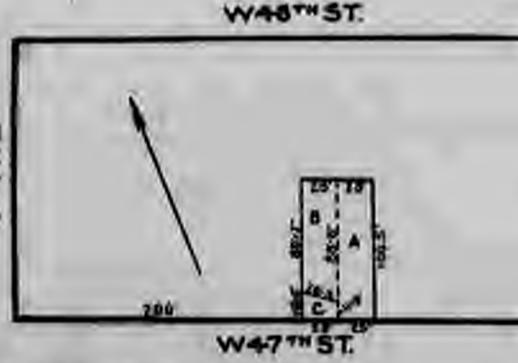
## SEC 3-BLOCK 926-LOT 15

Grantors, Ebenezer Macfarlan, Joseph Hoey and wife. Grantee, Mayor et al. Consideration \$1,100. Dates of conveyance, April 18, 1849; August 4, 1849. Liber 520, page 97; Liber 526, page 289. Dimensions, as per diagram. Street, 325-327 East Twenty-second street.

Used for Police Precinct Station No. 21.

## POLICE

## MANHATTAN



## SEC 4-BLOCK 1038-LOTS

PARCEL "A."  
Grantor, Thomas Kilpatrick. Grantee, Mayor et al. Consideration, \$2,500. Date of conveyance, June 24, 1850. Liber 704, page 10. Dimensions, as per diagram.

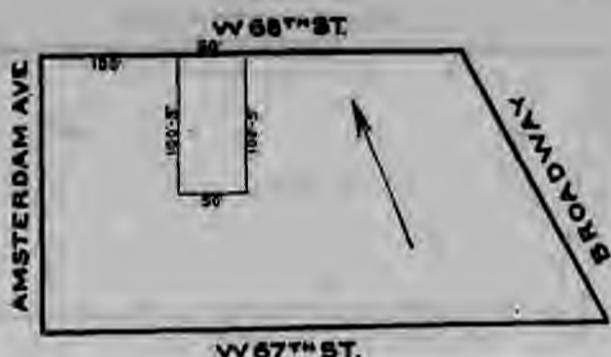
PARCEL "B."  
Grantors, James Wilson and wife. Grantee, Mayor et al. Consideration, \$1,400. Date of conveyance, June 30, 1850. Liber 705, page 30.

PARCEL "C."  
Grantors, Joseph G. Hanson and wife. Grantee, Mayor et al. Consideration, \$1,100. Date of conveyance, June 30, 1850. Liber 705, page 41. Street, 345-347 West Forty-seventh street.

Used for Police Precinct Station No. 26.

## POLICE

## MANHATTAN



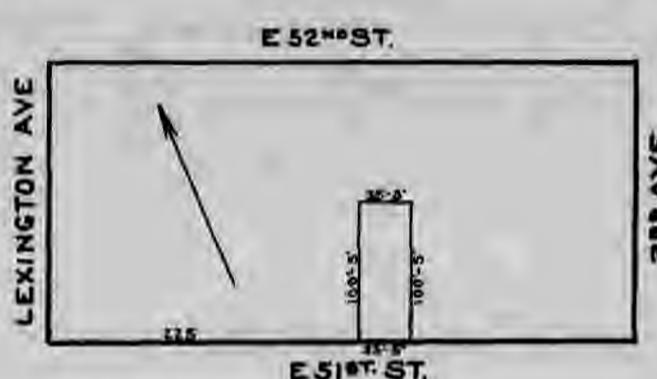
## SEC 4-BLOCK 1139-LOT 59

Grantor, Thomas J. Lynch. Grantee, The Mayor et al. Consideration, \$20,500. Date of conveyance, September 10, 1889. Liber 2285, page 65. Dimensions, as per diagram. Street, 150-152 West Sixty-eighth street.

Used for Police Precinct Station No. 28.

## POLICE

## MANHATTAN



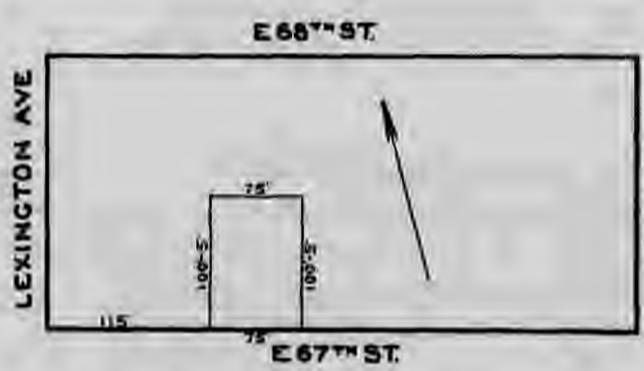
## SEC 5-BLOCK 1306-LOT 30

Grantor, Jacob D. Odell and wife and assignee. Grantee, Mayor et al. Consideration, no consideration stated in deed. Date of conveyance, January 7, 1867. Liber 992, page 536. Dimensions, as per diagram. Street, 163 East Fifty-first street.

Used for Police Precinct Station No. 29.

## POLICE

## MANHATTAN



## SEC 5-BLOCK 1402-LOT 25

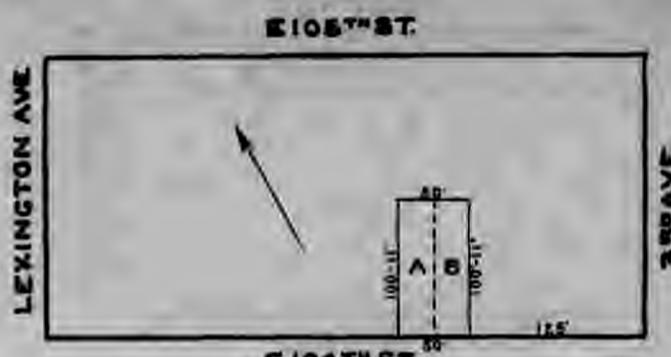
PARCEL "A"  
Grantors, Joel Post and wife. Grantee, Mayor et al. Consideration, \$1,268.50. Date of conveyance, February 1, 1844. Liber 105, page 50. Dimensions, as per diagram.

Street, 151-155 East Sixty-seventh street.  
Used for Police Precinct Station No. 31.

PARCEL "B"  
Grantor, John Mowatt, Jr., and wife. Grantee, Mayor et al. Consideration, \$1,337. Date of conveyance, February 1, 1844. Liber 105, page 47.

## POLICE

## MANHATTAN



## SEC 6-BLOCK 1632-LOT 30

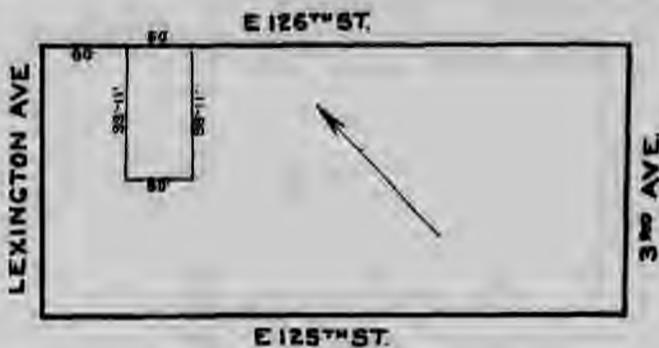
PARCEL "A"  
Grantors, John H. Hahn and wife. Grantee, Mayor et al. Consideration, \$11,000. Date of conveyance, May 10, 1891. Liber 4, page 258. Dimensions, as per diagram.

Street, 177-179 East One Hundred and Fourth street.

Used for Police Precinct Station No. 39.

## POLICE

## MANHATTAN



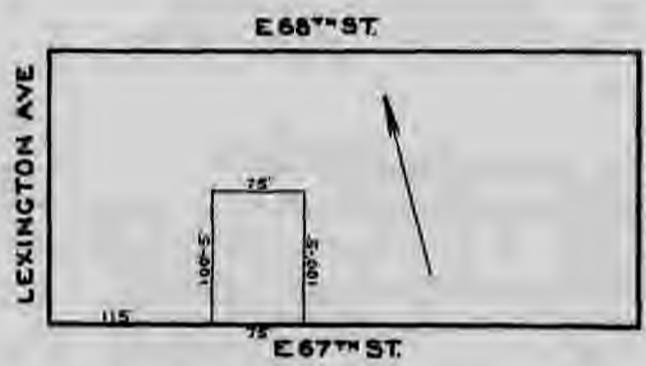
## SEC 6-BLOCK 1774-LOT 49

Grantor, Isaac Adriance and wife. Grantee, Mayor et al. Consideration, \$1,200. Date of conveyance, December 23, 1835. Liber 343, page 534. Dimensions, as per diagram. Street, 146-148 East One Hundred and Twenty-sixth street.

Used for Police Precinct Station No. 43.

## POLICE

## MANHATTAN



## SEC 5-BLOCK 1402-LOT 25

PARCEL "A"  
Grantors, Joel Post and wife. Grantee, Mayor et al. Consideration, \$1,268.50. Date of conveyance, February 1, 1844. Liber 105, page 50. Dimensions, as per diagram.

Street, 151-155 East Sixty-seventh street.  
Used for Police Precinct Station No. 31.

PARCEL "B"  
Grantor, John Mowatt, Jr., and wife. Grantee, Mayor et al. Consideration, \$1,337. Date of conveyance, February 1, 1844. Liber 105, page 47.



## SEC 7-BLOCK 1854-LOT 47

Grantors, John S. Keicham and wife. Grantee, Mayor et al. Consideration, \$7,750. Date of conveyance, July 18, 1868. Liber 1060, page 554. Dimensions, as per diagram. Street, 134-136 West One Hundredth street.

Used for Police Precinct Station No. 32.

## POLICE

## MANHATTAN



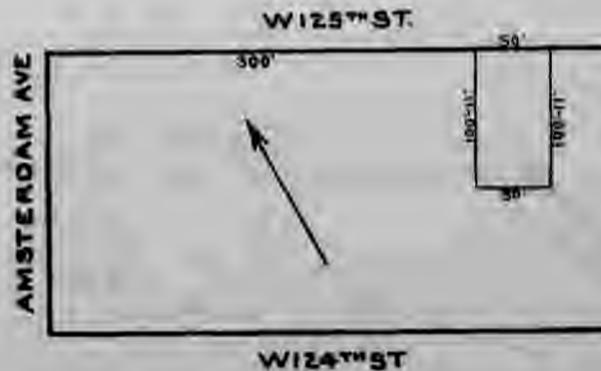
## SEC 5-BLOCK 1567-LOT 35

Grantors, Adelaide Yates and others, 3/4 part; Viola Yates, 1/4 part. Grantee, Mayor et al. Consideration, \$9,000, \$3,000. Date of conveyance, January 7, 1871. Liber 1158, pages 441 and 445. Dimensions, as per diagram. Street, 432-434 East Eighty-eighth street.

Used for Police Precinct Station No. 35.

## POLICE

## MANHATTAN

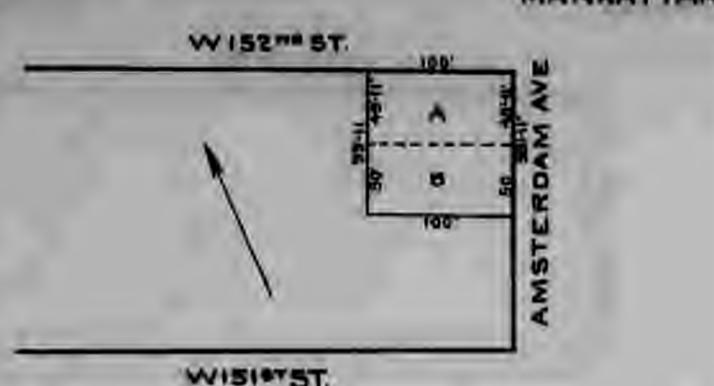


## SEC 7-BLOCK 1865-LOT 51

Grantors, Thomas J. Plunket and wife. Grantee, Mayor et al. Consideration, \$18,000. Date of conveyance, May 17, 1888. Liber 2131, page 467. Dimensions, as per diagram. Street, 436-438 West One Hundred and Twenty-fifth street.

Used for Police Precinct Station No. 36.

## POLICE

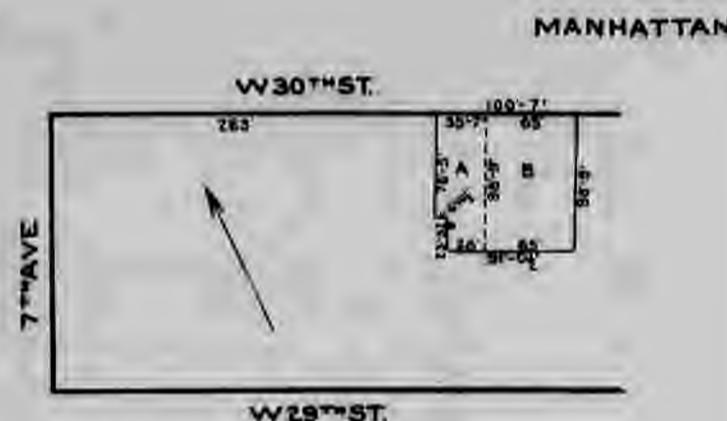


## SEC 7-BLOCK 2063-LOT 33

PARCEL "A"  
Grantors, Gardner A. Sage and wife.  
Grantee, Mayor et al. Consideration,  
\$8,160. Date of conveyance, February  
4, 1864. Liber 887, page 423. Dimensions,  
as per diagram.

Street, 1838-1854 Amsterdam avenue.  
Used for Police Precinct Station No. 40.

## POLICE



## SEC 8-BLOCK 805-LOT 82

PARCEL "A"  
Grantors, Geo. W. Rice and another.  
Grantee, New York City. Consideration,  
\$30,677.32. Date of conveyance,  
April 18, 1905. Liber 114, page 41. Dimensions,  
as per diagram.

Street, 134-138 West Thirtieth street.  
Now in course of construction; will be used for Police Precinct Station No. 23, when completed.

## POLICE



## SEC 9-BLOCK 2365-LOT 1

Grantors, Franklin W. Gilley and wife. Grantee, Board of Trustees of the Town of Morrisania. Consideration, \$2,800. Date of conveyance, October 15, 1866. Liber 611, page 57. Dimensions, as per diagram. Junction of Third and Washington avenues and One Hundred and Sixtieth street. Used for Police Precinct Station No. 63.

## POLICE



## SEC 9-BLOCK 2530-LOT 21

Grantors, Mananna A. Ogden and another. Trustees. Grantee, Mayor et al. Consideration, \$14,000. Date of conveyance, November 26, 1897. Liber 26, page 172. Dimensions, as per diagram. Sodgwick avenue, near Wolf street. Used for Police Precinct Station No. 66.

## MANHATTAN

## POLICE



## SEC 11-BLOCK 3043-LOT 30

Grantor, Board of Education, School District No. 1, West Farms. Grantee, Supervision et al. West Farms. Consideration, \$4,000. Date of conveyance, January 30, 1869. Liber 709, page 274. Westchester Co. Dimensions, as per diagram. 1925 Bathgate avenue. Used for Police Precinct Station No. 65.

## POLICE



## SEC 12-BLOCK 3257-LOT 11

PARCEL "A"  
Grantor, Robert B. Johnston, executor.  
Grantee, The City of New York. Consideration, \$4,250. Date of conveyance, September 4, 1900. Liber 15, page 229. Dimensions, as per diagram.

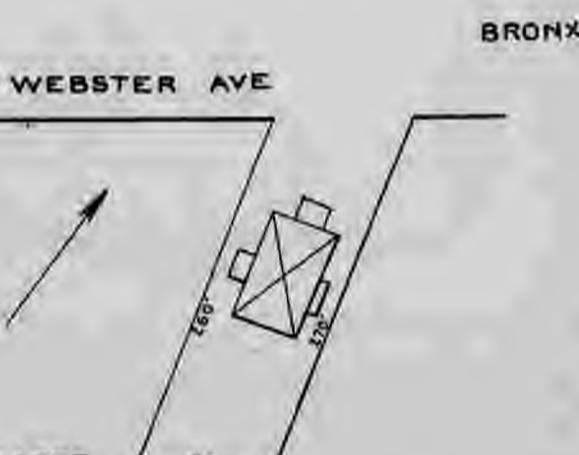
RELEASE  
Grantors, R. B. Johnston and wife. Grantee, The City of New York. Consideration, \$1. Date of conveyance, September 20, 1900. Liber 14, page 273.

PARCEL "B"  
Grantor, Robert B. Johnston, executor.  
Grantee, The City of New York. Consideration, \$4,250. Date of conveyance, September 20, 1900. Liber 14, page 277.

RELEASE OF DOWER  
Grantor, Jennie P. Clinchy. Grantee, The City of New York. Consideration, \$100. Date of conveyance, September 10, 1900.

Boston avenue and Summit place.  
Used for Police Precinct Station No. 74.

## POLICE



## SEC 12-BLOCK 3325-LOTS

Grantee, Part of Mosholu Parkway, acquired under chapter 5-22, Laws of 1884. Used for Police Precinct No. 68.

## POLICE



## WARD 24-PLOT 45-LOT 54(CITY ISLAND)

Grantors, David Scofield and wife. Grantee, Trustees School District No. 2, City Island. Consideration, \$225. Date of conveyance, April 10, 1860. Liber 434, page 16. Dimensions, as per diagram. Main and Orchard streets, City Island. Used for Police Precinct Station No. 77.

## BRONX

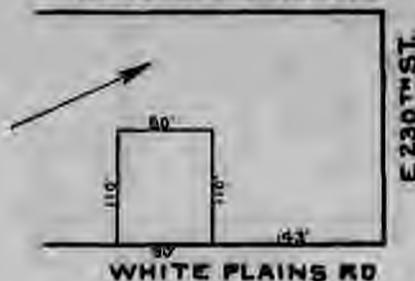
## POLICE

## BRONX

## POLICE

## BROOKLYN

## PROSPECT TERRACE



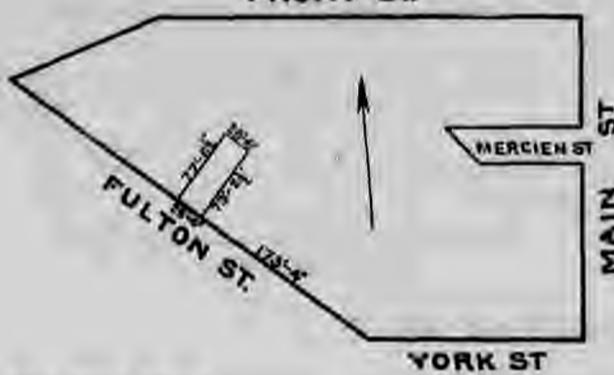
## WARD 24-VOL 6-LOT 760 (PART) (WAKEFIELD)

Grantors, Daniel M. Owen et al. Grantee, City of New York. Consideration, \$1. Date of conveyance, October 28, 1862. Ward 24, Liber A. D. 29, page 103. Dimensions, as per diagram. Two Hundred and Twenty-ninth street and White Plains avenue. Used for Police Precinct Station No. 79.

## POLICE

## BROOKLYN

## FRONT ST.



## SEC 1-BLOCK 45-LOT 17

Grantor, Frederick Uhlmann. Grantee, The City of Brooklyn. Consideration, \$16,500. Date of conveyance, September 1, 1887. Liber 1759, page 159. 49-51 Fulton street. Used for 150th Precinct Station House.

## POLICE

## BROOKLYN

## ADAMS ST.



## SEC 1-BLOCK 139 -LOT 33

Grantors, Charles D. Burwell and wife. Grantee, City of Brooklyn. Consideration, \$20,000. Date of conveyance, July 1, 1884. Liber 1565, page 28. 318-322 Adams street. Used for 149th Precinct Station House.

## POLICE

## BROOKLYN

## PACIFIC ST.



## SEC 2-BLOCK 289-LOT 1

Grantors, John Murphy and Ellen, his wife. Grantee, City of Brooklyn. Consideration, \$10,000. Date of conveyance, November 9, 1889. Liber 1925, page 459. Dimensions, irregular, covers more land than present site. 50 Amity street. Used for 149th Precinct Station House.

## POLICE

## BALTIC ST.



## SEC 2-BLOCK 402-LOT 68

PARCEL "A" PARCEL "B" QUIT CLAIM, PARCEL "A"  
Grantors, E. C. Litchfield Grantors, Patrick H. McGratty and wife. Grantee, The City of Brooklyn. Consideration, \$6,000. Date of conveyance, July 8, 1867. Liber 771, page 277. Dimensions, as per diagram.

Grantors, Heirs of David B. Williamson. Grantee, The City of Brooklyn. Consideration, \$5,000. Date of conveyance, November 15, 1889. Liber 1033, page 416.

Street, 17 and 19 Butler street.

Used for 147th Precinct Station House.

## POLICE

## BROOKLYN

## RAPELYEA ST.

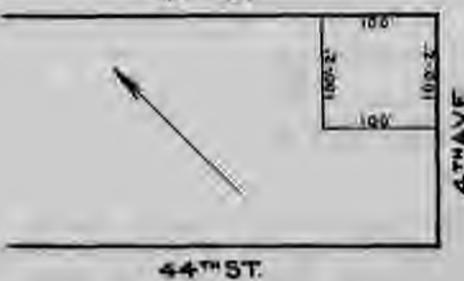


## SEC 2-BLOCK 505-LOT 14

Grantors, Frederick A. Potts and wife. Grantee, The City of Brooklyn. Consideration, \$11,000. Date of conveyance, August 30, 1887. Liber 1763, page 6. 44 Rapelyea street. Used for 148th Precinct Station House.

## POLICE

## BROOKLYN

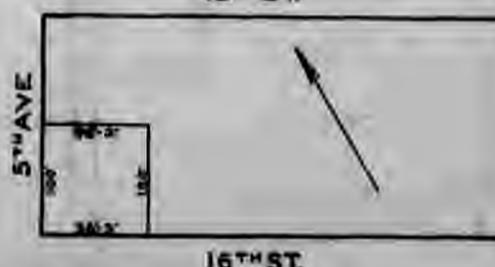
43<sup>RD</sup> ST

## SEC 3-BLOCK 728-LOT 36

Grantors, Ira O. Miller and wife. Grantee, The City of Brooklyn. Consideration, \$7,500. Date of conveyance, December 28, 1889. Liber 1936, page 403. 4302 Fourth avenue. Used for 143d Precinct Station House.

## POLICE

## BROOKLYN

15<sup>TH</sup> ST.

## SEC 4-BLOCK 1048-LOT 1

Grantors, Emmett W. Hyde and wife. Grantee, The City of Brooklyn. Consideration, \$10,000. Date of conveyance, January 2, 1873. Liber 1084, page 69. 575 Fifth avenue. Used for 144th Precinct Station House.

POLICE

BROOKLYN



POLICE

BROOKLYN

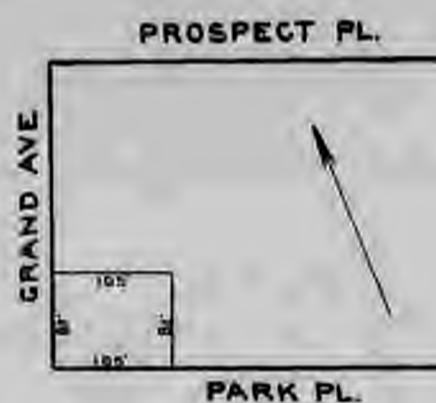


## SEC 4-BLOCK 1136-LOT 1

Grantor, Vernon G. Sproul. Grantee, The City of Brooklyn. Consideration, \$8,000. Date of conveyance, June 1, 1869. Liber 904, page 194. 67 Sixth avenue. Used for 146th Precinct Station House.

POLICE

BROOKLYN



POLICE

BROOKLYN



## SEC 6-BLOCK 1162-LOT 1

Grantor, David B. Moss. Grantee, The City of Brooklyn. Consideration, \$9,000. Date of conveyance, December 23, 1889. Liber 1936, page 407. 653 Grand avenue. Used for 151st Precinct Station House.

POLICE

BROOKLYN



POLICE

BROOKLYN



## SEC 6-BLOCK 1633-LOT 39

PARCEL "A"

PARCEL "B"

Grantor, William Adams. Grantee, The City of Brooklyn. Consideration, \$5,000. Date of conveyance, July 1, 1886. Liber 1809, page 107. Dimensions, as per diagram.

Street, 16 and 18 Ralph avenue.

Used for 154th Precinct Station House.

POLICE

BROOKLYN



POLICE

BROOKLYN



## SEC 6-BLOCK 1706-LOT 57

Grantors, Nelson Hamblin and wife. Grantee, The City of Brooklyn. Consideration, \$6,500. Date of conveyance, July 12, 1887. Liber 1753, page 204. 1067 Atlantic avenue. Used for 152d Precinct Station House.

Grantors, Peter Young and wife, and Nicholas P. Young, unmarried. Grantee, The City of Brooklyn. Consideration, \$10,000. Date of conveyance, June 3, 1890. Liber 1990, page 230. Dimensions, as per diagram. 132 Flushing avenue. Used for Police Precinct Station 157.

POLICE

BROOKLYN

POLICE

BROOKLYN



## SEC 8-BLOCK 2366-LOT 1

## PARCEL "A"

Grantor, City of Brooklyn. Grantee, County of Kings. Consideration, \$1. Date of conveyance, May 31, 1876. Liber 1243, page 164. Dimensions, as per diagram.

## PARCEL "B"

Grantor, James M. Waterbury. Grantee, City of Brooklyn. Consideration, \$2,157.60. Date of conveyance, May 22, 1861. Liber 555, page 316. Dimensions, as per diagram.

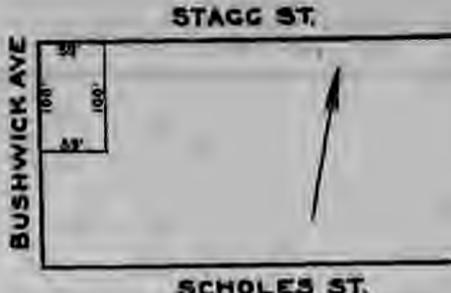
## PARCEL "C"

Grantor, James M. Waterbury. Grantee, City of Brooklyn. Consideration, \$3,000. Date of conveyance, January 12, 1864. Liber 624, page 217. Dimensions, as per diagram.

## PARCEL "E"

Grantor, James M. Waterbury. Grantee, City of Brooklyn. Consideration, \$2,157.60. Date of conveyance, January 25, 1856. Liber 415, page 454. Dimensions, as per diagram. 171 Bushwick avenue. Used for Police Precinct Station 163.

Used by 160th Precinct Station House.



## SEC 10-BLOCK 3037-LOT 8

Grantor, Daniel H. Feeks. Grantee, City of Brooklyn. Consideration, \$2,212. Date of conveyance, January 25, 1856. Liber 415, page 454. Dimensions, as per diagram. 171 Bushwick avenue. Used for Police Precinct Station 163.

POLICE

BROOKLYN

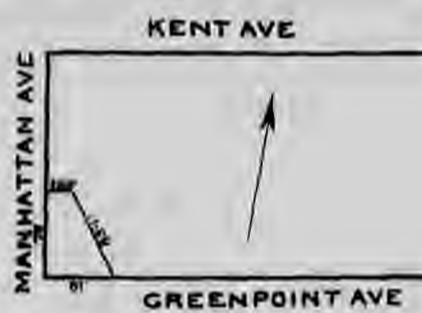


## SEC 11-BLOCK 3246-LOT 5

Grantors, Theodore F. Jackson and wife. Grantee, City of Brooklyn. Consideration, \$1. Date of conveyance, March 1, 1892. Liber 2211, page 400. Dimensions, as per diagram. 179 Hamburg avenue. Used for Police Station 164.

POLICE

BROOKLYN



## SEC 9-BLOCK 2559-LOT 1

Grantors, Neziah Bliss and wife. Grantee, City of Brooklyn. Consideration, \$1,500. Date of conveyance, August 2, 1861. Liber 558, page 441. Dimensions, as per diagram. 145 Greenpoint avenue. Used for Police Precinct Station 161.

POLICE

BROOKLYN



## SEC 12-BLOCK 3500-LOT 21

Grantor, Anna Leinfelder. Grantee, City of Brooklyn. Consideration, \$4,000. Date of conveyance November 25, 1896. Liber 5, page 499. Dimensions, as per diagram. 2 Liberty avenue. Used for Police Precinct Station House 165.

POLICE

BROOKLYN



## SEC 10-BLOCK 2827-LOT 36

## PARCEL "A"

Grantors, Maximilian Schmidt, Margaretha Schmidt, ux. Grantee, City of Brooklyn. Consideration, \$20. Date of conveyance, July 14, 1890. Liber 1099, page 103.

## PARCEL "C"

Grantors, Jacob Soth, Catharine Soth, ux. Grantee, City of Brooklyn. Consideration, \$3,100. Date of conveyance, August 22, 1890. Liber 1099, page 96.

Street, 43 Herbert street.

Used for Police Precinct Station 162.

## PARCEL "B"

Grantors, Rudolph Fraizer, Katie E. Fraizer, ux. Grantee, City of Brooklyn. Consideration, \$3,500. Date of conveyance, August 22, 1890. Liber 1099, page 98.

## PARCEL "D"

Heirs of Henry Metz, dec'd. Grantee, City of Brooklyn. Consideration, \$2,600. Date of conveyance, August 22, 1890. Liber 1099, page 101.

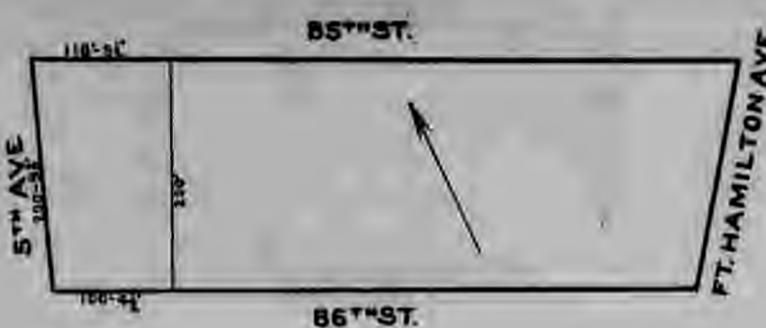


## SEC 12-BLOCK 3708-LOT 15

Grantors, Edward F. De Selding and wife. Grantee, City of Brooklyn. Consideration, \$6,000. Date of Conveyance, July 2, 1890. Liber 1093, page 479. Dimensions, as per diagram. Corner Liberty and Miller avenues. Used for Police Precinct Station 153.

## POLICE

## BROOKLYN

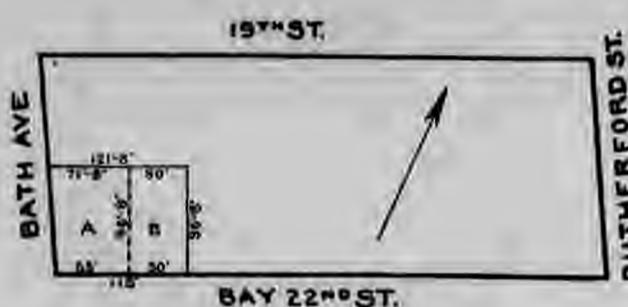


## SEC 18-BLOCK 6036-LOT 1

Grantors, Michael Murphy (widower), Michael O'Donnell and wife. Grantee, City of New York. Consideration, \$12,500. Date of conveyance, June 1, 1904. Liber 14, page 451. Dimensions, as per diagram. Corner Eighty-sixth street and Fifth avenue. Used for Police Precinct Station 171.

## POLICE

## BROOKLYN



## SEC 19-BLOCK 6406-LOT 4S

## PARCEL "A."

Grantors, Joseph Stehlin and wife. Grantee, The Town of New Utrecht. Consideration, \$2,000. Date of conveyance, July 31, 1893. Liber 2195, page 392. Dimensions, as per diagram.

Street, Bay Twenty-second street, corner Bath avenue.

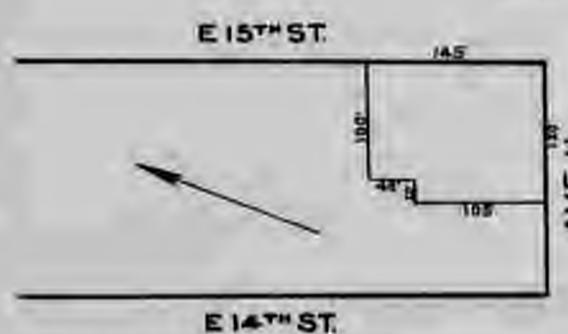
Used for Police Precinct Station 170.

## PARCEL "B."

Grantor, Fannie Kraus. Grantee, The City of New York. Consideration, \$1. Date of conveyance, September 30, 1903. Liber 17, page 278.

## POLICE

## BROOKLYN



## SEC 22-BLOCK 7519-LOT 100

Grantor, Ida Muhlemann. Grantee, The City of New York. Consideration, \$5,500. Date of conveyance, September 21, 1903. Liber 6, page 409. Dimensions, as per diagram. Avenue U and East Fifteenth street. Used for Police Precinct Station 168.

## POLICE

## BROOKLYN

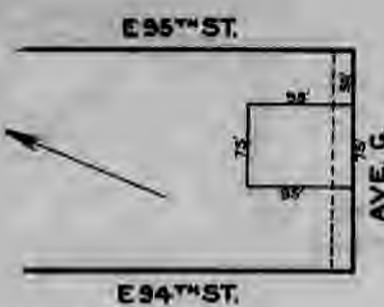


## SEC 21-BLOCK 7279-LOT 290

Grantors, John Y. McKane and wife. Grantee, The Town of Gravesend. Consideration, \$6,500. Date of conveyance, March 27, 1893. Liber 168, page 461. Dimensions, as per diagram. West Eighth street and Surf avenue. Used for Police Precinct Station 169.

## POLICE

## BROOKLYN



## WARD 32-VOL 5-BLOCK 8163-LOT 4

Grantor, John H. Ireland (widower). Grantee, The Board of Police Commissioners of the Town of Flatlands. Consideration, \$750. Date of conveyance, March 21, 1894. Liber 2220, page 368. Dimensions, as per diagram. Avenue G near East Ninety-fifth street. Used for Police Precinct Station 166.

## POLICE

## BROOKLYN

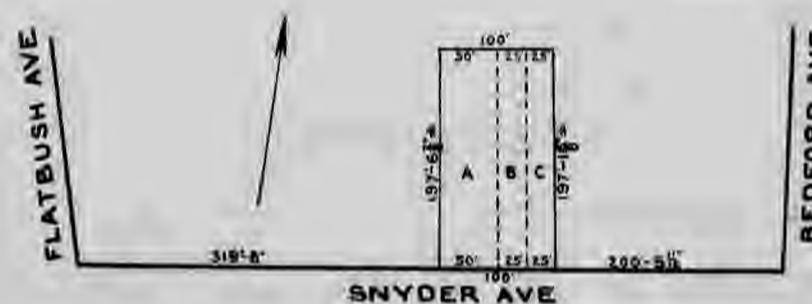


## SEC 6-BLOCK 2173-LOT 3

Grantors, James L. Truslow and wife. Grantee, The City of Brooklyn. Consideration, \$16,000. Date of conveyance, June 17, 1887. Liber 1745, page 532. Dimensions, as per diagram. 2 Lee avenue. Used for Police Precinct Station 159.

## POLICE

## BROOKLYN



## SEC 16-BLOCK 5103-LOT 93

## PARCEL "A."

Grantor, Edward Auman. Grantee, Town of Flatbush. Consideration, \$3,200. Date of conveyance, August 26, 1874. Section 16, Block 5103, Lot 93. Liber 1173, page 418. Dimensions, as per diagram.

## PARCEL "B."

Grantor, Walter Bryers and wife. Grantee, Town of Flatbush. Consideration, \$1,300. Date of conveyance, August 31, 1874. Liber 1173, page 416.

PARCEL "C."

Grantors, John J. Bryers and wife. Grantee, the Town of Flatbush. Consideration, \$1,300. Date of conveyance, August 31, 1874. Liber 1173, page 413. Dimensions, as per diagram.

Street, 35 Snyder avenue.

Used for Police Precinct Station 167 and Seventh District Magistrate's Court.

## POLICE

## BROOKLYN



## SEC 16-BLOCK 5423-LOT 21

Grantor, Julia Stelle, Indiv. and Sole Executrix Marianne Stelle, dec'd. Grantee, The City of New York. Consideration, \$1. Date of conveyance, September 28, 1903. Liber 33, page 305. Dimensions, as per diagram.

Quit Claim.

Grantors, Joseph B. Stelle and Mrs. J. B. wife. Grantee, City of New York. Consideration, \$1. Date of conveyance, September 30, 1903. Liber 32, page 494.

Lawrence avenue near East Third street.

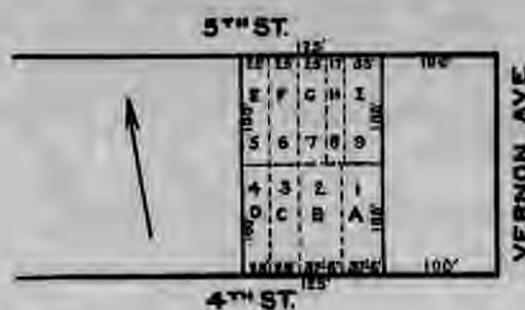
Used for Police Precinct Station 172.

## POLICE

## QUEENS

## POLICE

## QUEENS



## WARD 1-BLOCK 32-LOT 6-VOL 1

Acquired by condemnation instituted upon the request of the Board of Education and confirmed by the Supreme Court April 22, 1901. Title vested on October 28, 1900. On July 30, 1902, the entire parcel, 200 by 125, was turned over to the Sinking Fund Commission by the Board of Education. On August 21, 1902, the Commissioners of the Sinking Fund assigned to the Police Department for its use 100 by 125, marked A, B, C, D, on the diagram. The awards and parcel numbers are as follows:

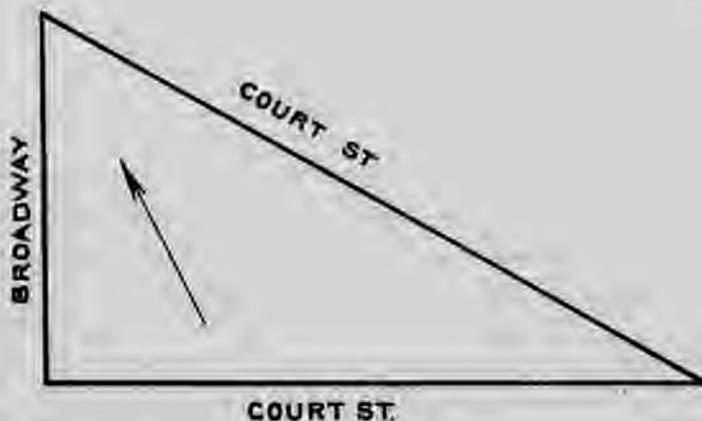
Parcel No. 1.—Catherine Stacom and Hiram Rinaldo.....	\$6,500.00
Parcel No. 2.—Ella M. McLoughlin.....	6,425.00
Parcel No. 3.—David Mellion and Ernestine, h. w. ....	4,900.00
Parcel No. 4.—Mary McCormack .....	3,500.00
Parcel No. 5-7.—Daniel McCarthy .....	7,450.00
Parcel No. 6.—Joseph J. Burns.....	4,900.00
Parcel No. 8.—Helen McIlroy .....	4,000.00
Parcel No. 9.—Elizabeth McIlroy .....	10,700.00
 Awards .....	\$51,275.00
Costs .....	1,474.95
 Total cost .....	\$52,749.95
One-half of total cost .....	\$23,325.00
One-half taxed costs .....	737.48
 \$24,062.48	

Street, No. 85 Fourth street near Vernon avenue.

Used for Police Station No. 275.

## POLICE

## QUEENS



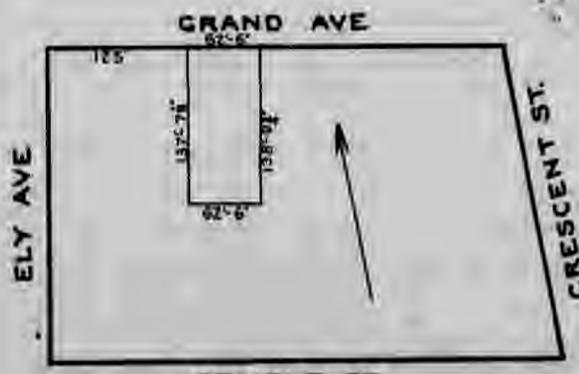
## WARD 2-BLOCK 8-LOT 1-VOL 1

A diligent search to disclose the last deed fails to show any deed of record affecting the land. The plot came into the possession of the City under consolidation, being located in what was the Town of Newtown.

Used for Municipal Court and 277th Precinct Station House.

## POLICE

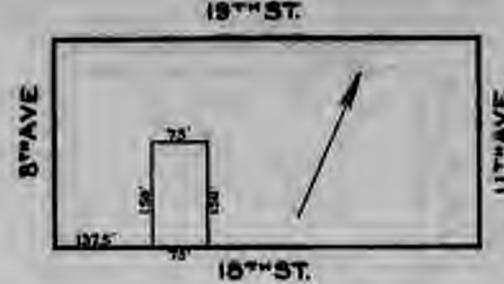
## QUEENS



## WARD 1-BLOCK 81-LOT 32-VOL 12

Grantors, Alexander H. Stevens and wife. Grantee, Long Island City. Consideration, \$2,000. Date of conveyance, March 14, 1804. Liber 1141, page 121. Dimensions, as per diagram. Street, Grand avenue near Ely avenue, Astoria.

Used as Police Precinct Station No. 274.



## WARD 3-BLOCK 37-LOT 53-VOL 7

Grantors, Abraham G. Crasto and wife. Grantee, The Village of Whitestone. Consideration, \$4,000. Date of conveyance, May 18, 1874. Liber 439, page 146. Dimensions, as per diagram. Street, Eighteenth street near Eighth avenue.

Used as Police Precinct Station No. 292.

## POLICE

## QUEENS



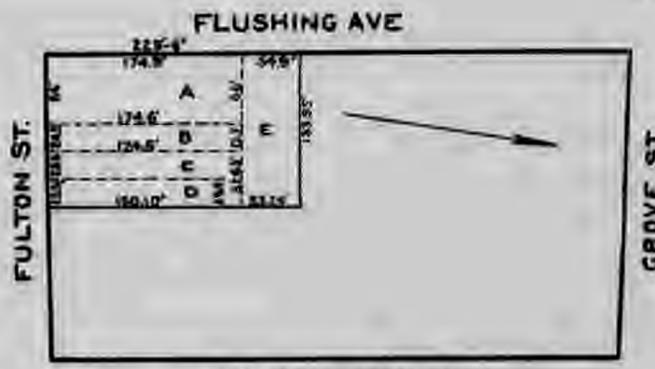
## WARD 4-BLOCK 2-LOT 666-VOL 2

Grantors, James R. Briggs, Mary R. Briggs and Nina H. Flower. Grantee, Village of Richmond Hill. Consideration, \$1,800. Date of conveyance, December 2, 1895. Ward 4. Liber 1002, page 223. Dimensions, as per diagram. Street, Johnson avenue near Jamaica avenue.

Used as Police Precinct Station No. 283.

## POLICE

## QUEENS



## WARD 4-BLOCK 8-LOT 1

## PARCEL "A"

Grantors, Jas. Rider, John M. Crane, Executors of Nathan Shelton, deceased. Grantee, Town of Jamaica. Consideration, \$8,000. Date of conveyance, April 26, 1865. Liber 225, page 390. Dimensions, as per diagram.

## PARCEL "C"

Grantor, Victoria E. Denton. Grantee, Jamaica Town Board. Consideration, \$10,500. Date of conveyance, March 15, 1895. Liber 1050, page 380.

## PARCEL "B"

Grantors, Jeremiah Keeler and Sarah, his wife. Grantee, Town of Jamaica. Consideration, \$4,000. Date of conveyance, September 1, 1865. Liber 230, page 190.

## PARCEL "D"

Grantor, Adolph Hertzog. Grantee, Jamaica Town Board. Consideration, \$10,500. Date of conveyance, March 15, 1895. Liber 1050, page 380.

## PARCEL "E"

Grantor, Ellen Everett. Grantee, Jamaica Town Board. Consideration, \$10,500. Date of conveyance, March 15, 1895. Liber 1050, page 380.

Street, Fulton street and Flushing avenue.

Used for Police Precinct Station No. 278 and Municipal Court.

## POLICE



## WARDS-BLOCK44-LOT1-VOL1

## PARCEL "A."

Grantor, Hugh Littlejohn. Grantees, Thos. G. Harrison et al. Trustees Public School District No. 23, Town of Holland. Consideration, \$500. Date of conveyance, June 16, 1886. Ward 5, Liber 685, page 295. Dimensions, as per diagram.

Street, Academy street, between Holland boulevard and New York & Rockaway Beach R.R.

Used for Police Precinct Station No. 281.

## POLICE



## NORTH HEMPSTEAD TURNPIKE

Grantors, E. Peader Porter and Winifred, his wife. Grantee, City of New York. Consideration, \$105,000. Date of conveyance, December 17, 1906. Liber 1483, page 342. Dimensions, as per diagram. Area, 22.4 acres. Street, North Hempstead turnpike and Jamaica avenue.

Used for Police Department Training Quarters.

## DEPARTMENT OF STREET CLEANING.

Abstracts of the Weekly Transactions of the Department of Street Cleaning (Section 545, Greater New York Charter).

## BOROUGHS OF MANHATTAN AND THE BRONX.

Removal of Incumbrances (Section 545, Greater New York Charter).

Incumbrances on hand December 31, 1907	359
Incumbrances seized during the week	20
Incumbrances redeemed	18
Incumbrances remaining on hand January 5, 1908	367
Incumbrances on hand January 6, 1908	367
Incumbrances seized during the week	109
Incumbrances redeemed	476
Incumbrances released free	108
Incumbrances remaining on hand January 12, 1908	365
Incumbrances on hand January 13, 1908	365
Incumbrances seized during the week	92
Incumbrances redeemed	457
Incumbrances released free	54
Incumbrances remaining on hand January 19, 1908	365
Incumbrances on hand January 20, 1908	402
Incumbrances seized during the week	79
Incumbrances redeemed	481
Incumbrances remaining on hand January 26, 1908	402
Incumbrances on hand January 27, 1908	431
Incumbrances seized during the week	7
Incumbrances redeemed	438
Incumbrances remaining on hand February 2, 1908	429
Incumbrances on hand February 3, 1908	420
Incumbrances seized during the week	14
Incumbrances redeemed	443
Incumbrances remaining on hand February 9, 1908	439
Incumbrances on hand February 10, 1908	439
Incumbrances seized during the week	1
Incumbrances redeemed	440
Incumbrances remaining on hand February 16, 1908	424

## QUEENS

Incumbrances on hand February 17, 1908

Incumbrances seized during the week

Incumbrances redeemed

Incumbrances remaining on hand February 23, 1908

Incumbrances on hand February 24, 1908

Incumbrances redeemed

Incumbrances released free

Incumbrances remaining on hand March 1, 1908

Statement of Moneys Transmitted to the City Chamberlain During the Week Ending January 4, 1908.

## BOROUGHS OF MANHATTAN AND THE BRONX.

For certain privileges at Clinton Street Dump, week ending December 21, 1907	\$35 00
For certain privileges at Clinton Street Dump, week ending December 28, 1907	35 00
For privilege of trimming scows and at dumps, week ending December 21, 1907	184 00
For privilege of trimming scows and at dumps, week ending December 28, 1907	134 00
For privilege of trimming scows and at dumps, week ending December 27, 1907	2,000 00
For redemption of incumbrances, week ending December 21, 1907	1,500 00
For redemption of incumbrances, week ending December 28, 1907	164 80
	104 00

Moneys Transmitted to the City Chamberlain.

Week Ending January 11, 1908.

## BOROUGHS OF MANHATTAN AND THE BRONX.

For sale of ashes	\$17 50
For certain privileges at Clinton Street Dump, week ending January 4	35 00
For privilege of trimming scows and at dumps, week ending January 4	100 00
For redemption of incumbrances, three days ending December 31, 1907	36 00
For redemption of incumbrances, four days ending January 4, 1908	53 00

Week Ending January 18, 1908.

For certain privileges at Clinton Street Dump, week ending January 11	\$35 00
For privilege of trimming scows and at dumps, week ending January 11	100 00
For privilege of trimming scows and at dumps, week ending January 11	400 00
For redemption of incumbrances, week ending January 11	325 00
For sale of unredeemed incumbrances, held October 17, 1907	33 39
For sale of unredeemed incumbrances, held October 28, 1907	71 41 1/2
For sale of unredeemed incumbrances, held October 29, 1907	21 61 1/2
For sale of steam ashes	25 00
For sale of condemned materials, September 23, 1907	6,284 32

Week Ending February 1, 1908.

For certain privileges at Clinton Street Dump, week ending January 18	\$35 00
For privilege of trimming scows and at dumps, week ending January 18	100 00
For privilege of trimming scows and at dumps, week ending January 18	400 00
For privilege of trimming scows and at dumps, week ending January 18	400 00
For privilege of trimming scows and at dumps, week ending January 18	117 00
For certain privileges at Clinton Street Dump, week ending January 25	35 00
For privilege of trimming scows and at dumps, week ending January 25	100 00
For privilege of trimming scows and at dumps, week ending January 25	250 00
For privilege of trimming scows and at dumps, week ending January 25	250 00
For redemption of incumbrances, week ending January 25	162 50

Week Ending February 15, 1908.

For privilege of trimming scows and at dumps, week ending February 1	\$100 00
For privilege of trimming scows and at dumps, week ending February 8	100 00
For privilege of trimming scows and at dumps, week ending February 8	250 00
For privilege of trimming scows and at dumps, week ending February 8	500 00
For certain privileges at Clinton Street Dump, week ending February 1	35 00
For certain privileges at Clinton Street Dump, week ending February 8	35 00
For redemption of incumbrances, week ending February 1	18 00
For redemption of incumbrances, week ending February 8	16 00

Week Ending February 22, 1908.

For privilege of trimming scows and at dumps, week ending February 15	\$100 00
For privilege of trimming scows and at dumps, week ending February 15	1,802 38
For certain privileges at Clinton Street Dump, week ending February 15	35 00
For redemption of incumbrances, week ending February 15	14 60
For sale of steam ashes, week ending February 8	12 50

Week Ending February 29, 1908.

For privilege of trimming scows and at dumps, week ending February 22	\$1,802 35
For privilege of trimming scows and at dumps, week ending February 22	100 00
For certain privileges at Clinton street dump, week ending February 22	35 00
For redemption of incumbrances, week ending February 22	32 70

## BOROUGH OF BROOKLYN.

Week Ending January 4, 1908.	\$101 79
For privilege of trimming at incinerator, week ending December 21, 1907	101 79
For privilege of trimming at incinerator, week ending December 28, 1907	101 79
For redemption of incumbrances, week ending December 21, 1907	4 00
Week Ending January 11, 1908.	\$101 79
For privilege of trimming at incinerator, week ending January 4, 1908	101 79
For redemption of incumbrances, week ending December 28, 1907	10 00
For redemption of incumbrances, week ending January 4, 1908	12 00

Week Ending January 18, 1908—  
 For privilege of trimming at incinerators, week ending January 11..... \$20.00  
 For redemption of incumbrances, week ending January 11..... 14.00

Week Ending February 1, 1908—  
 For privilege of trimming at incinerators, week ending January 18..... \$120.00  
 For redemption of incumbrances, week ending January 18..... 20.00  
 For privilege of trimming at incinerator, week ending January 25..... 20.00

Week Ending February 15, 1908—  
 For privilege of trimming at incinerator, week ending February 1..... \$20.00  
 For privilege of trimming at incinerator, week ending February 1..... 20.00  
 For redemption of incumbrances, week ending January 25..... 5.00  
 For redemption of incumbrances, week ending February 1..... 4.00  
 For redemption of incumbrances, week ending February 8..... 12.00

Week Ending February 22, 1908—  
 For privilege of trimming at incinerators, week ending February 15..... \$20.00  
 For redemption of incumbrances, week ending February 15..... 9.00

Week Ending February 29, 1908—  
 For privilege of trimming at incinerators, week ending February 22..... \$20.00  
 For redemption of incumbrances, week ending February 22..... 8.00

Statements of Bills and Payrolls Transmitted to the Comptroller.  
 Week Ending January 11, 1908.

Voucher No.	Amount.
1. J. H. Timmerman, City Paymaster, Payrolls, 1908 Account.....	\$114.70
2. J. H. Timmerman, City Paymaster, Payrolls, 1908 Account.....	34.00
3. J. H. Timmerman, City Paymaster, Payrolls, 1908 Account.....	4,872.91
4. J. H. Timmerman, City Paymaster, Payrolls, 1908 Account.....	8,378.86
5. J. H. Timmerman, City Paymaster, Payrolls, 1908 Account.....	3,271.54
6. J. H. Timmerman, City Paymaster, Payrolls, 1908 Account.....	793.13
7. J. H. Timmerman, City Paymaster, Payrolls, 1908 Account.....	3,526.68
8. J. H. Timmerman, City Paymaster, Payrolls, 1908 Account.....	874.12
9. J. H. Timmerman, City Paymaster, Payrolls, 1908 Account.....	1,670.80
10. J. H. Timmerman, City Paymaster, Payrolls, 1908 Account.....	2,890.05
11. J. H. Timmerman, City Paymaster, Payrolls, 1908 Account.....	18,011.14
12. J. H. Timmerman, City Paymaster, Payrolls, 1908 Account.....	27,071.39
13. J. H. Timmerman, City Paymaster, Payrolls, 1908 Account.....	3,077.84
14. J. H. Timmerman, City Paymaster, Payrolls, 1908 Account.....	2,526.09
15. J. H. Timmerman, City Paymaster, Payrolls, 1908 Account.....	154.25
16. J. H. Timmerman, City Paymaster, Payrolls, 1908 Account.....	58.81
17. J. H. Timmerman, City Paymaster, Payrolls, 1908 Account.....	11,387.68
18. J. H. Timmerman, City Paymaster, Payrolls, 1908 Account.....	11,860.53
19. J. H. Timmerman, City Paymaster, Payrolls, 1908 Account.....	68.85
20. J. H. Timmerman, City Paymaster, Payrolls, 1908 Account.....	1,419.13
21. J. H. Timmerman, City Paymaster, Payrolls, 1907 Account.....	8,436.24
22. J. H. Timmerman, City Paymaster, Payrolls, 1907 Account.....	9,280.07
23. Sundries, 1907 Account.....	14,213.77

Week Ending January 18, 1908.

Voucher No.	Amount.
359. J. H. Timmerman, City Paymaster, Payrolls.....	\$34,001.62
360. Sundries.....	16,824.56
361. Sundries.....	24,201.08
362. Sundries.....	12,061.55
363. Sundries.....	13,025.77
364. Sundries.....	18,867.67
365. Sundries.....	12,182.83
366. Sundries.....	14,021.23
367. Sundries.....	14,044.90
368. Sundries.....	3,104.87
369. Sundries.....	2,256.62
370. Sundries, 1907 account.....	1,263.96
371. Sundries, 1907 account.....	23,801.35
372. Sundries, 1907 account.....	6,082.50
373. Sundries, 1907 account.....	9,327.22
374. Sundries, 1907 account.....	27,363.68
375. J. H. Timmerman, City Paymaster, Payrolls, 1907 account.....	41.66
376. Sundries, 1907 account.....	4,817.21
377. Sundries, 1907 account.....	2,768.20

Week Ending January 25, 1908.

Voucher No.	Amount.
378. J. H. Timmerman, City Paymaster, Payrolls.....	\$27,310.33
379. J. H. Timmerman, City Paymaster, Payrolls.....	17,991.58
380. J. H. Timmerman, City Paymaster, Payrolls.....	1,670.80
381. J. H. Timmerman, City Paymaster, Payrolls.....	2,932.13
382. J. H. Timmerman, City Paymaster, Payrolls.....	3,118.07
383. J. H. Timmerman, City Paymaster, Payrolls.....	3,523.79
384. J. H. Timmerman, City Paymaster, Payrolls.....	58.81
385. J. H. Timmerman, City Paymaster, Payrolls.....	185.00
386. J. H. Timmerman, City Paymaster, Payrolls.....	11,382.47
387. J. H. Timmerman, City Paymaster, Payrolls.....	11,891.36
388. J. H. Timmerman, City Paymaster, Payrolls.....	68.85
389. J. H. Timmerman, City Paymaster, Payrolls.....	1,417.59
390. J. H. Timmerman, City Paymaster, Payrolls.....	1,069.97
391. J. H. Timmerman, City Paymaster, Payrolls.....	4,214.51
392. J. H. Timmerman, City Paymaster, Payrolls.....	8,941.94
393. J. H. Timmerman, City Paymaster, Payrolls.....	5,729.13
394. J. H. Timmerman, City Paymaster, Payrolls.....	3,095.08
395. J. H. Timmerman, City Paymaster, Payrolls.....	27,455.65
396. J. H. Timmerman, City Paymaster, Payrolls.....	1,670.80
397. J. H. Timmerman, City Paymaster, Payrolls.....	2,868.76
398. J. H. Timmerman, City Paymaster, Payrolls.....	17,860.65
399. J. H. Timmerman, City Paymaster, Payrolls.....	3,103.01
400. J. H. Timmerman, City Paymaster, Payrolls.....	224.50
401. J. H. Timmerman, City Paymaster, Payrolls.....	2,521.77
402. J. H. Timmerman, City Paymaster, Payrolls.....	41.31
403. J. H. Timmerman, City Paymaster, Payrolls.....	6,150.00
404. J. H. Timmerman, City Paymaster, Payrolls.....	704.16
405. J. H. Timmerman, City Paymaster, Payrolls.....	574.20
406. J. H. Timmerman, City Paymaster, Payrolls.....	386.55
407. J. H. Timmerman, City Paymaster, Payrolls.....	6,490.63

Voucher No.	Amount.
272. J. H. Timmerman, City Paymaster, Payrolls.....	5,325.00
273. J. H. Timmerman, City Paymaster, Payrolls.....	1,541.64
274. J. H. Timmerman, City Paymaster, Payrolls.....	1,404.16
275. J. H. Timmerman, City Paymaster, Payrolls.....	1,816.04
276. J. H. Timmerman, City Paymaster, Payrolls.....	68.85
277. J. H. Timmerman, City Paymaster, Payrolls.....	11,367.04
278. J. H. Timmerman, City Paymaster, Payrolls.....	11,800.77
279. Sundries, 1907 account.....	30,494.44
280. Sundries, 1907 account.....	11,305.04
281. Sundries, 1907 account.....	2,549.05

Week Ending February 1, 1908.

Voucher No.	Amount.
	BOROUGH OF MANHATTAN AND THE BRONX.
280. J. H. Timmerman, City Paymaster, Payrolls.....	\$1,673.39
281. J. H. Timmerman, City Paymaster, Payrolls.....	2,846.69
282. J. H. Timmerman, City Paymaster, Payrolls.....	12,649.55
283. J. H. Timmerman, City Paymaster, Payrolls.....	1,394.63
284. J. H. Timmerman, City Paymaster, Payrolls.....	68.85
285. J. H. Timmerman, City Paymaster, Payrolls.....	3,433.32
286. J. H. Timmerman, City Paymaster, Payrolls.....	210.01
287. J. H. Timmerman, City Paymaster, Payrolls.....	41.31
288. J. H. Timmerman, City Paymaster, Payrolls.....	2,744.70
289. J. H. Timmerman, City Paymaster, Payrolls.....	12,905.58
290. J. H. Timmerman, City Paymaster, Payrolls.....	20,103.04
291. J. H. Timmerman, City Paymaster, Payrolls.....	30,926.71
292. J. H. Timmerman, City Paymaster, Payrolls.....	50.00
293. J. H. Timmerman, City Paymaster, Payrolls.....	3.23
294. Sundries.....	3,754.25
295. Sundries 1907 Account.....	54.89
296. Sundries 1907 Account.....	77,393.77

Week Ending February 8, 1908.

Schedule No.	Amount.
	BOROUGH OF MANHATTAN.
297. J. H. Timmerman, City Paymaster, wages on snow.....	\$19,951.75
298. J. H. Timmerman, City Paymaster, wages on snow.....	667.50
299. J. H. Timmerman, City Paymaster, salaries of District Superintendent, etc.....	100.00
300. Sundries.....	44,320.73
301. Sundries.....	11,393.05
302. Sundries.....	39,518.98
303. Sundries.....	3,004.72
304. J. H. Timmerman, City Paymaster, wages of Mechanics, week ending February 6.....	2,812.06
305. J. H. Timmerman, City Paymaster, wages of Scowmen, week ending February 6.....	1,789.05
306. J. H. Timmerman, City Paymaster, wages of Drivers, week ending February 6.....	18,704.56
307. J. H. Timmerman, City Paymaster, wages of Sweepers, week ending February 6.....	31,468.10
308. J. H. Timmerman, City Paymaster, wages on snow.....	7,244.50
	BOROUGH OF THE BRONX.
309. Sundries.....	4,218.14
310. J. H. Timmerman, City Paymaster, wages of Drivers, week ending February 6.....	2,673.11
311. J. H. Timmerman, City Paymaster, wages of Scowmen, week ending February 6.....	45.00
312. J. H. Timmerman, City Paymaster, wages of Mechanics, week ending February 6.....	100.00
313. J. H. Timmerman, City Paymaster, wages of Sweepers, week ending February 6.....	3,354.43
	BOROUGH OF BROOKLYN.
314. Sundries.....	25,404.92
315. Sundries.....	8,500.81
316. J. H. Timmerman, City Paymaster, wages of Drivers, week ending February 6.....	12,549.46
317. J. H. Timmerman, City Paymaster, wages of Scowmen, week ending February 6.....	76.50
318. J. H. Timmerman, City Paymaster, wages of Mechanics, week ending February 6.....	1,389.38
319. J. H. Timmerman, City Paymaster, wages of Sweepers, week ending February 6.....	12,774.68

Week Ending February 15, 1908.

Schedule No.	Amount.
	BOROUGH OF MANHATTAN.
320. Sundries.....	\$14,471.85
321. Sundries.....	3,758.80
322. J. H. Timmerman, City Paymaster, wages on snow.....	34,001.62
323. Sundries, 1907 account.....	2,000.76
324. Sundries.....	40,085.94
325. J. H. Timmerman, City Paymaster, wages of sweepers, week ending February 13.....	23,934.00
326. J. H. Timmerman, City Paymaster, wages of Drivers, week ending February 13.....	19,563.90
327. J. H. Timmerman, City Paymaster, wages of Mechanics, week ending February 13.....	2,825.76
328. J. H. Timmerman, City Paymaster, wages of Scowmen, etc., week ending February 13.....	1,670.75

Schedule No.	Amount.
BOROUGH OF THE BRONX.	
127. J. H. Timmerman, City Paymaster, wages of Sweepers week ending February 13	3,657 14
128. J. H. Timmerman, City Paymaster, wages of Drivers week ending February 13	2,728 53
129. J. H. Timmerman, City Paymaster, wages of Mechanics week ending February 13	189 00
130. J. H. Timmerman, City Paymaster, wages of Scowmen week ending February 13	45 90
BOROUGH OF BROOKLYN.	
133. Sundries	10,897 46
136. Sundries, 1907 account	1,797 99
123. J. H. Timmerman, City Paymaster, wages of Sweepers week ending February 13	13,559 62
124. J. H. Timmerman, City Paymaster, wages of Drivers week ending February 13	13,053 42
125. J. H. Timmerman, City Paymaster, wages of Scowmen, etc., week ending February 13	76 50
126. J. H. Timmerman, City Paymaster, wages of Mechanics	1,434 50

Week Ending February 22, 1908.

Schedule No.	Amount.
BOROUGH OF MANHATTAN.	
131. Sundries	25,690 32
132. Sundries	45,071 75
133. Sundries	50 00
136. J. H. Timmerman, City Paymaster, wages on snow removal	285 00
137. J. H. Timmerman, City Paymaster, wages on snow removal	618 75
140. J. H. Timmerman, City Paymaster, Salaries, Deputy Commissioner, etc.	3,084 16
141. J. H. Timmerman, City Paymaster, wages of Stable Foremen, etc.	1,009 90
142. J. H. Timmerman, City Paymaster, wages of Sweepers week ending February 20	8,463 40
143. J. H. Timmerman, City Paymaster, wages of Scowmen, etc.	144 10
144. Sundries	15,012 51
145. J. H. Timmerman, City Paymaster, salaries of District Superintendents, etc.	9,026 25
147. J. H. Timmerman, City Paymaster, wages of Sweepers week ending February 20	29,897 22
148. J. H. Timmerman, City Paymaster, wages of Scowmen week ending February 20	1,693 25
149. J. H. Timmerman, City Paymaster, wages of Drivers, etc., week ending February 20	18,138 12
150. J. H. Timmerman, City Paymaster, wages of Mechanics week ending February 20	2,856 45
BOROUGH OF THE BRONX.	
154. Sundries	5,471 89
160. J. H. Timmerman, City Paymaster, wages of Drivers week ending February 20	4,791 15
162. J. H. Timmerman, City Paymaster, salaries of District Superintendents, etc.	1,350 00
163. J. H. Timmerman, City Paymaster, salaries of Stable Foremen	399 99
164. J. H. Timmerman, City Paymaster, wages of Deputy Commissioner	704 10
165. J. H. Timmerman, City Paymaster, wages of Scowmen week ending February 20	19 68
166. J. H. Timmerman, City Paymaster, wages of Sweepers week ending February 20	185 21
167. J. H. Timmerman, City Paymaster, wages of Mechanics week ending February 20	185 00
168. J. H. Timmerman, City Paymaster, wages of Scowmen, etc., week ending February 20	45 00
169. J. H. Timmerman, City Paymaster, wages of Sweepers week ending February 20	3,058 19
BOROUGH OF BROOKLYN.	
146. J. H. Timmerman, City Paymaster, salaries of Dump Inspectors	1,773 00
147. J. H. Timmerman, City Paymaster, salary of Deputy Commissioner	1,404 16
148. J. H. Timmerman, City Paymaster, salaries of Stable Foremen, etc.	1,841 64
149. Sundries	6,315 51
150. J. H. Timmerman, City Paymaster, wages of Sweepers, etc., week ending February 20	3,539 10
151. J. H. Timmerman, City Paymaster, wages of Sweepers week ending February 20	17 86
152. J. H. Timmerman, City Paymaster, wages of Mechanics week ending February 20	12,643 25
153. J. H. Timmerman, City Paymaster, wages of Scowmen, etc., week ending February 20	1,428 50
154. J. H. Timmerman, City Paymaster, wages of Drivers, etc., week ending February 20	22 13
155. J. H. Timmerman, City Paymaster, salaries of District Superintendents, etc.	1,680 53
156. Sundries	5,325 00
158. J. H. Timmerman, City Paymaster, salary of Commissioner	300 00
159. J. H. Timmerman, City Paymaster, salary of Commissioner	5,754 16

Week Ending February 29, 1908.

Schedule No.	Amount.
BOROUGH OF MANHATTAN.	
171. Sundries, 1907 account	57,870 34
172. Sundries	35,078 99
173. Sundries	53,211 95
174. Sundries, 1907 account	5,511 80
175. J. H. Timmerman, City Paymaster, salaries of Dump Inspectors	4,225 00
176. Sundries	13 50
177. Sundries, 1907 account	3,419 29
178. J. H. Timmerman, City Paymaster, wages on snow	593 33
179. J. H. Timmerman, City Paymaster, wages of Drivers, week ending February 27	108 00
180. J. H. Timmerman, City Paymaster, wages of Mechanics, week ending February 27	18,699 64
181. J. H. Timmerman, City Paymaster, wages of Sweepers, week ending February 27	2,596 15
182. J. H. Timmerman, City Paymaster, wages of Scowmen, week ending February 27	20,039 48

Schedule No.	Amount.
BOROUGH OF THE BRONX.	
174. Sundries	3,762 20
175. Sundries	1,746 84
176. J. H. Timmerman, City Paymaster, wages of Mechanics, week ending February 27	157 50
177. J. H. Timmerman, City Paymaster, wages of Sweepers, week ending February 27	3,450 00
178. J. H. Timmerman, City Paymaster, wages of Scowmen, week ending February 27	45 90
179. J. H. Timmerman, City Paymaster, wages of Drivers, etc., week ending February 27	2,651 07
BOROUGH OF BROOKLYN.	
180. Sundries, 1907 account	4,047 25
181. Sundries	30,655 00
182. Sundries, 1907 account	185 00
183. Sundries	655 00
184. J. H. Timmerman, City Paymaster, wages on snow	308 50
185. Sundries	665 00
186. Sundries	2,415 00
187. J. H. Timmerman, City Paymaster, wages of Scowmen, etc., week ending February 27	2,378 10
188. J. H. Timmerman, City Paymaster, wages of Sweepers, week ending February 27	76 50
189. J. H. Timmerman, City Paymaster, wages of Mechanics, week ending February 27	12,882 20
190. J. H. Timmerman, City Paymaster, wages of Drivers, week ending February 27	1,180 57
191. J. H. Timmerman, City Paymaster, wages of Sweepers, week ending February 27	12,089 84

## Contracts Executed.

January 1 to 5, 1908, Inclusive.
January 3, 1908. Celestino DeMarco, No. 548 Riverside drive, removal of snow and ice, Ninth District, 30 cents per cubic yard.
January 3, 1908. John F. Shaughnessy, No. 3 Chambers street, removal of snow and ice, Second and Third Districts, 36.9 cents per cubic yard; Fourth District, 35.9 cents per cubic yard.
January 3, 1908. E. J. Duggan, No. 1133 Broadway, removal of snow and ice, First District, 39.75 cents per cubic yard; Fifth District, 34.75 cents per cubic yard; Sixth District, 34.75 cents per cubic yard; Seventh District, 34.25 cents per cubic yard.
January 3, 1908. John J. Dooley & Co., No. 161 East One Hundred and Nineteenth street, removal of snow and ice, Eighth District, 37 cents per cubic yard; Tenth District, 31 cents per cubic yard.
January 3, 1908. John W. Duncan, No. 285 East One Hundred and Thirty-fourth street, removal of snow and ice, Borough of The Bronx, 19 cents per cubic yard.
January 3, 1908. Thompson Brothers (Inc.), No. 354 East One Hundred and Twenty-third street, removal of snow and ice, Eleventh District, 28 cents per cubic yard.

Week, January 6 to 12, 1908, Inclusive.

January 7, 1908. Christopher J. Weldon, No. 312 Eighth street, Brooklyn, horseshoeing, Borough of Brooklyn, draught horses per month, \$1.45; driving horses, per month, \$1.45.
January 7, 1908. John H. Moran, No. 304 West One Hundred and Fifty-sixth street, horseshoeing, Manhattan and The Bronx, draught horses, per month, \$1.45; driving horses, per month, \$1.40.

Week, January 13 to 19, 1908, Inclusive.

January 14, 1908. Gasteiger & Schaefer, Nos. 25 to 31 Johnson avenue, Brooklyn, forage for Borough of Brooklyn, \$51,011.43.
January 14, 1908. Thos. Lenane (P. Lenane & Bro.), No. 307 West street, forage for Manhattan and The Bronx, \$88,822.70.

Week, February 3 to 9, 1908, Inclusive.

February 3, 1908. Ralph Della Paoli, No. 231 Lafayette street, loading and trimming deck scows, etc., and privilege of sorting and picking over, Borough of Manhattan, for one year, beginning with Monday, February 11, 1908, \$1,802.35 per week.
February 18, 1908. Hans Rees' Sons (Inc.), No. 39 Frankfort street, leather for Manhattan, The Bronx and Brooklyn, \$5,160.84.

February 19, 1908. E. H. Ogden Lumber Company, Forty-seventh street, North River, Class IV, VII and IX, lumber, \$5,371.38.
February 21, 1908. Yellow Pine Company, No. 16 Beaver street, Class I, and II, lumber, \$20,024.47.

February 21, 1908. Manhattan Supply Company, Nos. 127 and 129 Franklin street, hardware, \$6,188.20.
February 24, 1908. Cavanagh Brothers & Co., No. 24 Duane street, harness makers supplies, \$5,716.51.

February 24, 1908. Frank Powell (representing Austin Company, of Chicago, Ills.), Room 1016, Park Row Building, New York City, parts for repairs of Austin sprinkling trucks, Boroughs of Manhattan, The Bronx and Brooklyn, \$1,852.68.
February 24, 1908. P. J. Langler, Nos. 91 to 95 Grand avenue, Brooklyn, iron and tools, for Manhattan, The Bronx and Brooklyn, \$9,380.76.

February 25, 1908. George F. Sinram, No. 910 East Fifth street, City, coal for heating purposes, Manhattan and The Bronx, \$5,457.50.
February 26, 1908. Cavanagh Brothers & Co. (Inc.), No. 48 Duane street, malleable iron castings, \$1,241.66.

February 26, 1908. Cavanagh Brothers & Co., No. 48 Duane street, harness makers supplies, \$5,880.27.
January 1, 1908. New York and New Jersey Telephone Company, No. 81 W. Longfellow street, Brooklyn, telephone service, Borough of Brooklyn, for 1908, \$4,139.25.

January 1, 1908. New York Telephone Company, Dey street, telephone service for Manhattan and The Bronx, for 1908, \$7,389.
Number of Loads of Material Collected Weekly, Including Permits, from January 1 to March 1, 1908.

## BOROUGHS OF MANHATTAN AND THE BRONX.

	Ashes	Rubbish	Garbage	Total

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## BOROUGH OF BROOKLYN.

	Asbes.	Rubbish.	Permit.	Garbage.	Total.
January 1 to 5, inclusive.....	7,502	1,167	432	4,774	10,003.34
January 6 to 12, inclusive.....	13,271	2,068	852	4,478	18,192
January 13 to 19, inclusive.....	13,418	1,907	703	4,449.5	17,767.5
January 20 to 26, inclusive.....	13,888	1,812	915	4,299.5	16,507.5
January 27 to February 2, inclusive.....	13,293	1,756	650	4,444.5	19,233.5
February 3 to 9, inclusive.....	17,754	1,712	574	4,350	21,806
February 10 to 16, inclusive.....	16,137	1,710	784	4,382.5	20,632.5
February 17 to 23, inclusive.....	15,335	1,742	703	4,416.5	19,269.5
February 24 to March 1, inclusive.....	16,120	1,792	730	4,410.5	20,079.5

FOSTER CROWELL, Commissioner.

## BOROUGH OF THE BRONX.

In accordance with the provisions of section 1546, chapter 378, Laws of 1867, as amended by chapter 406, Laws of 1901, section 383, I transmit the following report of the transactions of this office for the week ending August 19, 1908, exclusive of Bureau of Buildings:

## Permits Issued.

Sewer connections and repairs.....	25
Water connections and repairs.....	50
Laying gas mains and repairs.....	47
Placing building material on public highway.....	58
Removing building on public highway.....	2
Crossing sidewalk with team.....	8
Constructing vault.....	1
Constructing subway.....	3
Miscellaneous.....	41
Total.....	199
Number of permits renewed.....	40

## Money Received for Permits.

Sewer connections.....	\$263.56
Restoring and repaving streets.....	380.75
Vault privileges.....	100.50
Total deposited with the City Chamberlain.....	\$744.81

## Laboring Force Employed During the Week Ending August 15, 1908.

## Bureau of Highways—

Foremen.....	51
Assistant Foremen.....	31
Teams.....	131
Carts.....	27
Inspectors.....	14
Mechanics.....	24
Laborers.....	647
Drivers.....	74
Total.....	885

## Bureau of Sewers—

Foremen.....	10
Assistant Foremen.....	45
Carts.....	2
Mechanics.....	4
Laborers.....	173
Drivers.....	10
Total.....	181

LOUIS P. HAFFEN,  
President, Borough of The Bronx.

## BOROUGH OF MANHATTAN

## COMMISSIONER OF PUBLIC WORKS.

In accordance with the provisions of section 1546, chapter 406 of the Laws of 1901, I transmit the following report of the transactions of the offices of the Commissioner of Public Works, President of the Borough of Manhattan, for the week ending August 12, 1908:

## Public Moneys Received During the Week.

For restoring and repaving pavement—General Account.....	\$1,259.50
For vault permits.....	2,130.00
For shed permits.....	55.00
For sewer connections.....	402.90
For bay window permits.....	8,572.79

## Permits Issued.

Permits to place building material on streets.....	96
Permits to construct street vaults.....	2
Permits to construct sheds.....	11
Permits to cross sidewalks.....	9
Permits for railway construction and repairs.....	144
Permits to repair sidewalks.....	10
Permits for sewer connections.....	10

## Obstructions Removed.

Obstructions removed from various streets and avenues.....	8
Complaints received and attended to (Bureau of Incumbrances).....	42

Permits extended.....	130
Permits revoked.....	2

## Repairs to Sewers.

Linear feet of sewer laid.....	508
Linear feet of sewer cleaned.....	21,000
Linear feet of sewer examined.....	2,550
Basins cleaned.....	245
Basins examined.....	124
Basin hoods put on.....	5
Basin covers put on.....	1
Manholes cleaned.....	4
Manholes built.....	1
Manhole covers put on.....	1
Cubic feet of brick work built.....	83

Linear feet of sewer relieved.....	5,525
Cardboards of dirt removed.....	880
Cuts opened and refilled.....	1

General Office—Commissioner of Public Works.

28 requisitions, including 178 vouchers, amounting to \$20,280.82 were drawn on the Comptroller.

Inspection Division—Bureau of Highways.

Complaints received.....	1,242
Repairs made.....	1,151
Police complaints received.....	1,031

Repairs to Pavement.

Square yards of pavement repaired.....	5815
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## Statement of Laboring Force Employed During the Week.

Repaving and Renewal of Pavements—	
Mechanics.....	234
Laborers.....	100
Teams.....	4
Carts.....	110

## Boneyards, Roads and Avenues (Maintenance of)—

Mechanics.....	8
Laborers.....	62
Teams.....	29
Carts.....	18

## Roads, Streets and Avenues—

Mechanics.....	2
Laborers.....	23
Teams.....	10
Carts.....	5

## Sewers, Maintenance, Cleaning, etc.—

Mechanics.....	40
Laborers.....	55
Teams.....	12
Carts.....	40
Cleaners.....	68

## Cleaning Public Buildings, Baths, etc.—

Mechanics.....	183
Laborers.....	111
Carts.....	30
Bath Attendants.....	205
Cleaners.....	252

JOHN CLOUGHEN,

Acting President of the Borough of Manhattan,  
and Commissioner of Public Works.

## OFFICIAL DIRECTORY.

STATEMENT OF THE HOURS DURING WHICH THE PUBLIC OFFICES IN THE CITY ARE OPEN FOR BUSINESS AND AT WHICH THE COURTS REGULARLY OPEN AND ADJOURN, AS WELL AS THE PLACES WHERE SUCH OFFICES ARE KEPT AND SUCH COURTS ARE HELD, TOGETHER WITH THE HEADS OF DEPARTMENTS AND COURTS.

## CITY OFFICES.

## MAYOR'S OFFICE.

No. 3 City Hall, 9 a. m. to 4 p. m.; Saturdays 9 a. m. to 12 m. Telephone, 200 Cortlandt. GEORGE B. McCLELLAN, Mayor. Frank M. O'Brien, Secretary. William A. Willis, Executive Secretary. James A. Rieson, Chief Clerk and Bond and Warrant Clerk.

## BUREAU OF WEIGHTS AND MEASURES.

Room 7, City Hall, 9 a. m. to 4 p. m.; Saturdays 9 a. m. to 12 m. Telephone, 200 Cortlandt. Patrick Derry, Chief of Bureau.

Principal Office, Room 1, City Hall. Gaetano O'Amato, Deputy Chief, Boroughs of Manhattan and The Bronx.

Branch Office, Room 18, Borough Hall, Brooklyn. James J. Kinsella, Deputy Chief, Borough of Brooklyn.

Branch Office, Richmond Borough Hall, Room 11, New Brighton. S. L. William R. Woelke, Financial Clerk, Borough of Richmond.

Branch Office, Hackensack Building, Long Island City, Borough of Queens

**BELLEVUE AND ALLIED HOSPITALS.**  
Office, Bellevue Hospital, Twenty-sixth street and First avenue.  
Telephone, 4400 Madison Square.  
Board of Trustees—Dr. John W. Brannan, President; James K. Paulding, Secretary; Adria M. Robbins, Samuel Sachs, Leopold Stern, John J. Barry, John G. O'Keefe, Robert W. Hebbard, un-named.  
General Medical Superintendent, S. T. Armstrong, M. D.

**BOARD OF ALDERMEN.**  
No. 11 City Hall, 9 a. m. to 4 p. m.; Saturdays 10 a. m. to 12 m.  
Telephone, 356 Cortlandt.  
Patrick F. McGowan, President.  
P. J. Scully, City Clerk.

**BOARD OF ASSESSORS.**  
Office, No. 10 Broadway, 9 a. m. to 4 p. m.; Saturday, 12 m.  
Antonio Zucca.  
Paul Weissman.  
James H. Kennedy.  
William H. Jasper, Secretary.  
Telephone, 86, 12 and 13 Worth.

**BOARD OF ELECTIONS.**  
Headquarters, General Office, No. 107 West Forty-first street.  
Commissioners—John T. Dooling (President), Charles B. Page (Secretary), Randolph C. Fuller, James Kane.  
A. C. Allen, Chief Clerk.

**BOROUGH OFFICES.**  
Manhattan.  
No. 112 West Forty-second street.  
William C. Baxter, Chief Clerk.  
The Bronx.  
One Hundred and Thirty-eighth street and Mott Avenue (Colligan Building).  
Cornelius A. Bunner, Chief Clerk.  
Brooklyn.  
No. 48 Court street (Temple Bar Building).  
George Russell, Chief Clerk.  
Queens.  
No. 46 Jackson Avenue, Long Island City.  
Carl Varga, Chief Clerk.  
Richmond.  
Borough Hall, New Brighton, S. I.  
Charles M. Schwalbe, Chief Clerk.  
All offices open from 9 a. m. to 4 p. m.; Saturdays 9 a. m. to 12 m.

**BOARD OF ESTIMATE AND APPORTIONMENT.**  
The Mayor, Chairman; the Comptroller, President of the Board of Aldermen, President of the Borough of Manhattan, President of the Borough of Brooklyn, President of the Borough of The Bronx, President of the Borough of Queens, President of the Borough of Richmond.

**OFFICE OF THE SECRETARY.**  
No. 277 Broadway, Room 1450. Telephone, 282 Worth.  
Joseph Haig, Secretary; William M. Lawrence, Assistant Secretary; Charles V. Adams, Clerk to Board.  
**OFFICE OF THE CHIEF ENGINEER.**  
Nelson P. Lewis, Chief Engineer, No. 277 Broadway, Room 1450. Telephone, 282 Worth.  
Arthur S. Tuttle, Engineer in charge Division of Public Improvements, No. 277 Broadway, Room 1450. Telephone, 282 Worth.  
Harry P. Nichols, Engineer in charge Division of Franchises, No. 277 Broadway, Room 1450. Telephone, 282 Worth.

**BOARD OF EXAMINERS.**  
Rooms 204 and 205 Metropolitan Building, No. 1 Madison Avenue, Borough of Manhattan, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.  
Telephones, 340 Gramercy.  
Warren A. Conover, Charles Bush, Lewis Hardin, Charles G. Smith, Edward F. Croker, Henry K. Marshall, and George A. Just, Chairman.  
Edward V. Barton, Clerk.  
Board meeting every Tuesday at 1 p. m.

**BOARD OF PAROLE OF THE NEW YORK CITY REFORMATORY OF MISDEMEANANTS.**  
Office, No. 145 East Twentieth street.  
John V. Cogges, Commissioner of Correction, President.  
Wm. E. Wyatt, Judge, Special Sessions, First Division.  
Robert J. Wilkin, Judge, Special Sessions, Second Division.  
James J. Walsh, City Magistrate, First Division.  
Edward J. Dunley, City Magistrate, Second Division.  
Samuel R. Hamburger, John C. Heintz, Dominick Di Dario, James F. Boyle.  
Thomas R. Minnick, Secretary.

**BOARD OF REVISION OF ASSESSMENTS.**  
Herman A. Metz, Comptroller.  
Francis K. Pendleton, Corporation Counsel.  
Lawson Purdy, President of the Department of Taxes and Assessments.  
Henry J. Stern, Chief Clerk, Finance Department, No. 10 Broadway.  
Telephone, 1400 Worth.

**BOARD OF WATER SUPPLY.**  
Office, No. 280 Broadway.  
John A. Bensel, Charles H. Chadwick, Charles A. Shaw, Commissioners.  
Thomas Hassett, Secretary.  
J. Waldo Smith, Chief Engineer.

**COMMISSIONERS OF ACCOUNTS.**  
Rooms 114 and 115 Stewart Building, No. 280 Broadway, 9 a. m. to 4 p. m.  
Telephone, 435 Worth.  
John Pursey Mitchel, Ernest V. Gallagher, Commissioners.

**CHANGE OF GRADE DAMAGE COMMISSION.**  
TWENTY-THIRD AND TWENTY-FOURTH WARDS.  
Office of the Commission, Room 131, No. 280 Broadway (Stewart Building), Borough of Manhattan, New York City.  
Commissioners—William E. Stillings, George C. Norton, Lewis A. Abrams.  
Lamont McLaughlin, Clerk.  
Regular advertised meetings on Monday, Wednesday and Friday of each week at 12 o'clock p. m.

**CITY CLERK AND CLERK OF THE BOARD OF ALDERMEN.**  
City Hall, Rooms 11, 12, 13 a. m. to 4 p. m.; Saturdays, 10 a. m. to 12 m.  
Telephone, 356 Cortlandt.  
P. J. Scully, City Clerk and Clerk of the Board of Aldermen.  
Joseph F. Prendergast, First Deputy City Clerk, John T. Oakley, Chief Clerk of the Board of Aldermen.  
Joseph V. Sculley, Clerk, Borough of Brooklyn.  
Thomas J. McCabe, Deputy City Clerk, Borough of The Bronx.  
William R. Zimmerman, Deputy City Clerk, Borough of Queens.  
Joseph F. O'Grady, Deputy City Clerk, Borough of Richmond.

**CITY RECORD OFFICE.**  
BUREAU OF PRINTING, STATIONERY AND BLANK BOOKS.  
Supervisor's Office, Park Row Building, No. 21 Park Row. Entrance, Room 207, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.  
Telephone, 1501 and 1506 Cortlandt. Supply Room, No. 2 City Hall.  
Patrick J. Tracy, Supervisor; Henry McMillen, Deputy Supervisor; C. McKemie, Secretary.

**COMMISSIONER OF LICENSES.**  
Office, No. 277 Broadway.  
John N. Bogart, Commissioner.  
James P. Archibald, Deputy Commissioner.  
John J. Caldwell, Secretary.  
Office hours, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.  
Telephone, 1400 Worth.

**COMMISSIONERS OF SINKING FUND.**  
George B. McClellan, Mayor, Chairman; Herman A. Metz, Comptroller; James J. Martin, Chamberlain; Patrick F. McGowan, President of the Board of Aldermen, and Timothy P. Sullivan, Chairman Finance Committee, Board of Aldermen; Members: N. Taylor Phillips, Deputy Comptroller, Secretary, Office of Secretary, Room 12, Stewart Building. Telephone, 1400 Worth.

**DEPARTMENT OF BRIDGES.**  
Nos. 13-21 Park Row.  
James W. Stevenson, Commissioner.  
John H. Little, Deputy Commissioner.  
Edgar E. Schit, Secretary.  
Office hours, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.  
Telephone, 1400 Worth.

**DEPARTMENT OF CORRECTION.**  
CENTRAL OFFICE.  
No. 148 East Twentieth street. Office hours from 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.  
Telephone, 1547 Gramercy.  
John V. Cogges, Commissioner.  
George W. Meyer, Deputy Commissioner.  
John B. Fitzgerald, Secretary.

**DEPARTMENT OF DOCKS AND FERRIES.**  
Pier A, N. R. Battery place.  
Telephone, 300 Rector.  
Allen N. Kenner, Commissioner.  
Denis A. Judge, Deputy Commissioner.  
Joseph W. Savage, Secretary.  
Office hours, 9 a. m. to 4 p. m.; Saturdays, 12 m.

**DEPARTMENT OF EDUCATION.**  
BOARD OF EDUCATION.  
Park Avenue and Fifty-ninth street, Borough of Manhattan, 9 a. m. to 5 p. m. (In the month of August, 9 a. m. to 4 p. m.); Saturdays, 9 a. m. to 12 m.  
Telephone, 1400 Plaza.  
Richard E. Aldcroft, Jr., Nicholas J. Barrett, Charles H. Bruce, M. D.; Joseph E. Coggrave, Frederic C. Cauder, Francis W. Crowningshield, Francis P. Cannon, Thomas M. De Lancy, Samuel B. Donnelly, Horace E. Dresser, A. Lee Everett, Alexander Ferris, Joseph Nicola Franklin, George Freidle, George J. Gillespie, John Greene, Lewis Haase, Robert L. Harrison, Louis Haupt, M. D., Thomas J. Higgins, Arthur Hellck, Charles H. Ingalls, Nathan S. Jones, Hugo Kanzler, Max Kastberg, John C. Kelley, Alrick H. Man, Clement March, Mitchell May, Dennis J. McDonald, M. D., Thomas J. O'Donohue, Frank H. Partlow, George W. Schmid, Henry H. Sherman, Arthur S. Somers, Abraham Stern, M. Samuel Stern, Cornelius J. Sullivan, Michael J. Sullivan, Bernard Suydam, Rupert B. Thomas, John R. Thompson, George A. Vandenhoff, Frank D. Willey, George W. Wingate, Egerton L. Winthrop, Jr., members of the Board.  
Eugene L. Winthrop, Jr., President.  
John Greene, Vice-President.  
A. Emerson Palmer, Secretary.  
Fred H. Johnson, Assistant Secretary.  
C. H. J. Snyder, Superintendent of School Buildings.  
Patrick Jones, Superintendent of School Supplies.  
Henry H. M. Cook, Auditor.  
Thomas A. Dillon, Chief Clerk.  
Henry M. Leipziger, Supervisor of Lectures.  
Charles G. Leland, Superintendent of Libraries.

**BOARD OF SUPERINTENDENTS.**  
William H. Maxwell, City Superintendent of Schools, and Andrew W. Edison, John H. Hearn, Clarence E. McNamee, Thomas S. O'Brien, Edward B. Shallow, Edward L. Stevens, Gustave Strausenmiller, John H. Walsh, Associate City Superintendents.

**DISTRICT SUPERINTENDENTS.**  
Darwin L. Birdwell, William A. Campbell, John J. Chickerin, John W. Davis, John Dwyer, James M. Edsall, Matthew J. Egan, Edward D. Farrell, Cornelius D. Franklin, John Griffin, M. D., John L. H. Hearn, Henry W. Jameson, James Lee, Charles W. Lyon, James J. McCabe, William J. O'Snes, Julia Richman, Alfred T. Schandler, Albert Shieh, Edgar Dubs Shiner, Seth T. Stewart, Edward W. Stott, Grace C. Strachan, Joseph S. Taylor, Joseph H. Wade, Evangeline E. Whitney.

**BOARD OF EXAMINERS.**  
William H. Maxwell, City Superintendent of Schools, and James C. Byrnes, Walter L. Harvey, Jerome A. O'Connell, George J. Smith, Examiners.

**DEPARTMENT OF FINANCE.**  
Stewart Building, Chambers street and Broadway, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.  
Telephone, 1400 Worth.

Herman A. Metz, Comptroller.  
Robert J. McLoey and N. Taylor Phillips, Deputy Comptrollers.  
Robert L. Smith, Assistant Deputy Comptroller, Paul L. Loomis, Secretary to Comptroller.

**MAIN DIVISION.**  
H. J. Storn, Chief Clerk, Room 11.

**BOOKKEEPING AND AWARDS DIVISION.**  
Frank W. Smith, Chief Accountant and Bookkeeper, Room 8.

**STOCK AND BOND DIVISION.**  
James J. Sullivan, Chief Stock and Bond Clerk, Room 85.

**BUREAU OF AUDIT—MAIN DIVISION.**  
P. H. Quinn, Chief Auditor of Accounts, Room 27.

**LAW AND ADJUSTMENT DIVISION.**  
Jeremiah T. Mahoney, Auditor of Accounts, Room 185.

**BUREAU OF MUNICIPAL INVESTIGATION AND STATISTICS.**  
Charles S. Harvey, Supervising Statistician and Examiner, Room 180.

**CHARITABLE INSTITUTIONS DIVISION.**  
Daniel C. Potter, Chief Examiner of Accounts of Institutions, Room 38.

**OFFICE OF THE CITY PAYMASTER.**  
No. 83 Chambers street and No. 65 Reade street.  
John H. Timmerman, City Paymaster.

**ENGINEERING DIVISION.**  
Stewart Building, Chambers street and Broadway, Chandler Withington, Chief Engineer, Room 55.

**DIVISION OF REAL ESTATE.**  
Thomas F. Byrnes, Mortimer J. Brown, Appraisers of Real Estate, Room 157.

**BUREAU FOR THE COLLECTION OF TAXES.**  
Borough of Manhattan—Stewart Building, Room 0.

David E. Austen, Receiver of Taxes.  
John J. McDonough and William H. Loughran, Deputy Receivers of Taxes.  
Borough of The Bronx—Municipal Building, Third and Tremont avenues.

John B. Underhill and Stephen A. Nugent, Deputy Receivers of Taxes.  
Borough of Brooklyn—Municipal Building, Rooms 2-3.

James B. Bouck and William Gallagher, Deputy Receivers of Taxes.  
Borough of Queens—Hackett Building, Jackson Avenue and Fifth street, Long Island City.

George H. Creed and Mason O. Snedley, Deputy Receivers of Taxes.  
Borough of Richmond—Borough Hall, St. George, New Brighton.

John De Morgan and F. Wilsey Owen, Deputy Receivers of Taxes.

**BUREAU FOR THE COLLECTION OF ASSESSMENTS AND ARREARS.**  
Borough of Manhattan—Stewart Building, Room 1.

Daniel Moynahan, Collector of Assessments and Arrears.  
Richard E. Weldon, Deputy Collector of Assessments and Arrears.

Borough of The Bronx—Municipal Building, Rooms 7-8.

James J. Donovan, Jr., Deputy Collector of Assessments and Arrears.

Borough of Brooklyn—Mechanics' Bank Building, corner Court and Montague streets.

Thomas J. Drennan, Deputy Collector of Assessments and Arrears.

Borough of Queens—Hackett Building, Jackson Avenue and Fifth street, Long Island City.

Patrick E. Leahy, Deputy Collector of Assessments and Arrears.

Borough of Richmond—St. George, New Brighton.

George Brand, Deputy Collector of Assessments and Arrears.

**BUREAU FOR THE COLLECTION OF CITY REVENUE AND OF MARKETS.**  
Stewart Building, Chambers street and Broadway, Room 141.

John M. Gray, Collector of City Revenue and Superintendent of Markets.

John F. Hobbs, Deputy Superintendent of Markets.

David O'Brien, Deputy Collector of City Revenue.

**BUREAU FOR THE EXAMINATION OF CLAIMS.**  
Frank J. Frial, Chief Examiner, Room 181.

**BUREAU OF THE CITY CHAMBERLAIN.**

Stewart Building, Chambers street and Broadway, Room 63 to 67.

James J. Martin, City Chamberlain.

John H. Campbell, Deputy Chamberlain.

Telephone, 1400 Worth.

**DEPARTMENT OF HEALTH.**

Southwest corner of Fifty-fifth street and Sixth Avenue, Borough of Manhattan, 9 a. m. to 4 p. m.  
Burial Permit and Contagious Disease Offices always open.

Telephone, 1400 Columbus.

Thomas Darlington, M. D., Commissioner of Health and President.

Alvah H. Doty, M. D., Theodore A. Bingham, Commissioners.

Eugene W. Scheffer, Secretary.

Herman M. Biggs, M. D., General Medical Officer.

James McC. Miller, Chief Clerk.

Walter Bensel, M. D., Sanitary Superintendent.

William H. Guifroy, M. D., Registrar of Records.

Borough of Manhattan.

Alonzo Blauvelt, M. D., Assistant Sanitary Superintendent; George A. Roberts, Assistant Chief Clerk.

Charles J. Burke, M. D., Assistant Registrar of Records.

Borough of The Bronx, No. 373, Third Avenue.

Alonzo Blauvelt, M. D., Acting Assistant Sanitary Superintendent; Ambrose Lee, Jr., Assistant Chief Clerk; Arthur J. O'Leary, M. D., Assistant Registrar of Records.

Borough of Richmond, Nos. 54 and 56, Water street, Stapleton, Staten Island.

John T. Sprague, M. D., Assistant Sanitary Superintendent; Charles E. Hoyer, Assistant Chief Clerk; J. Walter Wood, M. D., Assistant Registrar of Records.

**DEPARTMENT OF PARKS.**

Henry Smith, Commissioner of Parks for the Boroughs of Manhattan and Richmond, and President Park Board.

William J. Francis, Secretary.

Offices, Arsenal, Central Park.

Telephone, 101 Plaza.

Michael J. Kennedy, Commissioner of Parks for the Boroughs of Brooklyn and Queens.  
Offices, Litchfield Mansion, Prospect Park, Brooklyn.  
Telephone, 2300 South.  
Joseph I. Berry, Commissioner of Parks for the Borough of The Bronx.  
Offices, Browne's Mansion, Claremont Park.  
Office hours, 9 a. m. to 4 p. m.; Saturdays, 12 m.  
Telephone, 2640 Tremont.

**DEPARTMENT OF PUBLIC CHARITIES.**

**PRINCIPAL OFFICE.**

Foot of East Twenty-sixth street, 9 a. m. to 4 p. m.; Saturdays, 12 m.  
Telephone, 3350 Madison Square.

Robert W. Hebbard, Commissioner.

Richard C. Baker, First Deputy Commissioner.  
James J. McInerney, Second Deputy Commissioner for Brooklyn and Queens, Nos. 327 to 331 Schermerhorn street, Brooklyn. Telephone, 2375 Main.

J. McKee Borden, Secretary.

Plans and Specifications, Contracts, Proposals and Estimates for Work and Materials for Building, Repairs and Supplies, Bills and Accounts, 9 a. m. to 4 p. m.; Saturdays, 12 m.

Bureau of Dependent Adults, foot of East Twenty-sixth street. Office hours, 8 a. m. to 4 p. m.

The Children's Bureau, No. 66 Third Avenue. Office hours, 8:30 a. m. to 4 p. m.

Jeremiah Connally, Superintendent for Richmond Borough, Borough Hall, St. George, Staten Island. Telephone, 1000 Tompkinsville.

**DEPARTMENT OF STREET CLEANING.**

Nos. 13 to 21 Park Row, 9 a. m. to 4 p. m.  
Telephone, 3663 Cortlandt.

Foster Crowell, Commissioner.  
William H. Edwards, Deputy Commissioner of Borough of Manhattan.

Owen J. Murphy, Deputy Commissioner, Borough of Brooklyn.

Jerome F. Reilly, Deputy Commissioner, Borough of The Bronx.

John J. O'Brien, Chief Clerk.

**DEPARTMENT OF TAXES AND ASSESSMENTS.**

Hall of Records, corner of Chambers and Centre streets. Office hours, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.

Commissioners Lawson Purdy, President; Frank Raymond, James H. Tully, Charles Putzel, Thomas L. Hamilton, Hugh Hastings, Charles J. McCormack.

**DEPARTMENT OF WATER SUPPLY, GAS AND ELECTRICITY**

E. T. Riggs, Solon Berrick, James P. O'Connor, Townsend Burden, Jr., Francis X. McQuade, William J. Clarke, John W. Goff, Jr., Ricardo M. de Acosta, Leonce Fuller, Charles W. Miller, Henry S. Johnston, William H. Doherty, Addison B. Scoville, Francis Martin, Henry W. Mayo, Philip N. Harrison, Loring T. Hildreth, Frank E. Smith, Secretary to the Corporation Counsel—Edmund Kirby.

Chief Clerk—Andrew T. Campbell.

BROOKLYN OFFICE.

Borough Hall, 2d floor, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.

Telephone, 2948 Main.

James D. Bell, Assistant in charge.

BUREAU OF STREET OPENINGS.

No. 90 West Broadway, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.

Telephone, 8190 Cortlandt.

John P. Dunn, Assistant in charge.

BUREAU FOR THE RECOVERY OF PENALTIES.

No. 110 Nassau street, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.

Telephone, 4585 Worth.

Geo. O'Reilly, Assistant in charge.

TENEMENT HOUSE BUREAU AND BUREAU OF BUILDINGS.

No. 44 East Twenty-third street, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.

Telephone, 1651 Gramercy.

John P. O'Brien, Assistant in charge.

METROPOLITAN SEWERAGE COMMISSION.

Office, No. 17 Battery place. George H. Soper, Ph. D. President; James H. Fuestes, Secretary; H. de B. Parsons, Charles Socysmith, Linsly R. Williams, M. D.

Telephones, 1654 Reciter.

MUNICIPAL CIVIL SERVICE COMMISSION.

No. 200 Broadway, 9 a. m. to 4 p. m.

Frank L. Full, R. Ross Appleton, Arthur J. U'Keefe.

Frank A. Spencer, Secretary.

John F. Skelly, Assistant Secretary.

Labor Bureau.

No. 5-6 Lafayette street.

Telephone, 264 Wirth.

MUNICIPAL EXPLOSIVES COMMISSION.

No. 127 and 130 East Sixty-seventh street, Headquarters Fire Department.

Patrick A. Whitney, Deputy Fire Commissioner and Chairman; William Montgomery, John Sherry, C. Andrade, Jr., Abram A. Bermanian.

Franz S. Wall, Secretary, No. 157 East Sixty-seventh street.

Stated meeting, Friday of each week, at 3 p. m.

Telephone, 620 Plaza.

POLICE DEPARTMENT.

CRIMINAL OFFICE.

No. 300 Mulberry street, 9 a. m. to 4 p. m.

Telephone, 3100 Spring.

Theodore A. Bingham, Commissioner.

William F. Baker, First Deputy Commissioner.

Frederick H. Bugher, Second Deputy Commissioner.

Bert Hanson, Third Deputy Commissioner.

Daniel G. Slattery, Secretary to Commissioner.

William H. Kipp, Chief Clerk.

PUBLIC SERVICE COMMISSION.

The Public Service Commission for the First District, Tribune Building, No. 154 Nassau street, Manhattan.

Office hours, 8 a. m. to 11 p. m., every day in the year, including holidays and Sundays.

Stated public meetings of the Commission, Tuesdays and Fridays at 11:30 a. m. in the Public Hearing Room of the Commission, third floor of the Tribune Building, unless otherwise ordered.

Commissioners—William R. Wilcox, Chairman; William McCarroll, Edward M. Bassett, Milo R. Maltbie, John E. Kustis, Counsel; George S. Cole, Secretary; Travis H. Whitney.

Telephone, 4156 Bookman.

TENEMENT HOUSE DEPARTMENT.

Manhattan Office, No. 44 East Twenty-third street.

Telephone, 3331 Gramercy.

Edmond J. Butler, Commissioner.

Harry G. Darwin, First Deputy Commissioner.

Brooklyn Office (Boroughs of Brooklyn, Queens and Richmond), Temple Bar Building, No. 44 Court street.

Telephone, 3621 Main.

John McKeown, Second Deputy Commissioner.

Bronx Office, Nos. 2804, 2806 and 2808 Third Avenue.

Telephone, 607 Melrose.

William B. Calvert, Superintendent.

BOROUGH OFFICES.

BOROUGH OF THE BRONX.

Office of the President, corner Third avenue and One Hundred and Seventy-seventh street; 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.

Louis F. Haffen, President.

Henry A. Gumbleton, Secretary.

John F. Murray, Commissioner of Public Works.

John A. Hawkins, Assistant Commissioner of Public Works.

Isiah A. Briggs, Chief Engineer.

Frederick Greenberg, Principal Assistant Topographical Engineer.

Charles H. Graham, Engineer of Sewers.

Thomas H. O'Neill, Superintendent of Sewers.

Samuel C. Thompson, Engineer of Highways.

Patrick J. Reville, Superintendent of Buildings.

John A. Mason, Assistant Superintendent of Buildings.

Peter J. Stumpf, Superintendent of Highways.

Albert H. Liebman, Superintendent of Public Buildings and Offices.

Telephone, 66 Tremont.

BOROUGH OF BROOKLYN.

President's Office, Nos. 15 and 16 Borough Hall, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.

Bird S. Coler, President.

Charles Frederic Adams, Secretary.

John A. Hellerman, Private Secretary.

Thomas R. Farnie, Commissioner of Public Works.

James M. Power, Secretary to Commissioner.

David F. Moore, Superintendent of Buildings.

James Dunn, Superintendent of the Bureau of Sewers.

Joseph M. Lawrence, Superintendent of the Bureau of Public Buildings and Offices.

BOROUGH OF MANHATTAN.

Office of the President, Nos. 14, 15 and 16 City Hall, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.

John F. Ahearn, President.

Bernard Downing, Secretary.

John Cloughan, Commissioner of Public Works.

James J. Hagan, Assistant Commissioner of Public Works.

Edward S. Murphy, Superintendent of Buildings.

George F. Scanlon, Superintendent of Highways.

Frank J. Goodwin, Superintendent of Sewers.

John R. Voorhis, Superintendent of Buildings and Offices.

Telephone, 675 Cortlandt.

BOROUGH OF QUEENS.

President's Office, Borough Hall, Jackson avenue and Fifth street, Long Island City; 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.

Lawrence Gresser, President.

John M. Craven, Secretary.

Alfred Denton, Commissioner of Public Works.

Harry Sutphin, Assistant Commissioner of Public Works.

James P. Hicks, Superintendent of Highways.

Carl Berger, Superintendent of Buildings.

John J. Halloran, Superintendent of Sewers.

James E. Cloonan, Superintendent of Street Cleaning.

Edward F. Kelly, Superintendent of Public Buildings and Offices.

Telephone, 1000 Greenpoint.

BOROUGH OF RICHMOND.

President's Office, New Brighton, Staten Island.

George Cromwell, President.

Maybury Fleming, Secretary.

Louis Lincoln Tribus, Consulting Engineer and Acting Commissioner of Public Works.

John Seaton, Superintendent of Buildings.

H. E. Buel, Superintendent of Highways.

John T. Petherston, Superintendent of Street Cleaning.

Ernest H. Seehusen, Superintendent of Sewers.

John Timlin, Jr., Superintendent of Public Buildings and Offices.

George W. Tuttle, Principal Assistant Engineer Bureau of Engineering—Topographical.

Theodor S. Oxholm, Principal Assistant Engineer, Bureau of Engineering—Construction.

Offices—Borough Hall, New Brighton, N. Y.; 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.

Telephone, 1000 Tompkinsville.

CORONERS.

Borough of The Bronx—Corner of Third avenue and Tremont avenue. Telephone, 1250 Tremont and 1405 Tremont.

Robert F. McDonald, A. F. Schwanecke.

William T. Austin, Chief Clerk.

Borough of Brooklyn—Office, Rooms 1 and 3 Municipal Building. Telephone, 4004 Main and 4005 Main.

Henry J. Brawer, M. D., John F. Kennedy.

Joseph McGuinness, Chief Clerk.

Open all hours of the day and night.

Borough of Manhattan—Office, Criminal Courts Building, Centre and White streets. Open at all times of the day and night.

Coroners: Julius Harburger, Peter F. Acriotti, George F. Shady, Jr., Peter Dooley.

Julius Harburger, President Board of Coroners.

Jacob E. Bausch, Chief Clerk.

Telephone, 1004, 1037, 1038 Franklin.

Borough of Queens—Office, Borough Hall, Fulton street, Jamaica, L. I.

Samuel D. Nutt, Alfred S. Ambler.

Martin Mager, Jr., Chief Clerk.

Office hours, from 9 a. m. to 10 p. m.

Borough of Richmond—No. 44 Second street, New Brighton. Open for the transaction of business all hours of the day and night.

Matthew J. Cahill.

Telephone, 7 Tompkinsville.

COUNTY OFFICES.

NEW YORK COUNTY.

COMMISSIONER OF JURORS.

Room 127, Stewart Building, Chambers street and Broadway, 9 a. m. to 4 p. m.

Thomas Allison, Commissioner.

Matthew F. Neville, Assistant Commissioner.

Frederick P. Simpson, Assistant Commissioner.

Frederick O'Byrne, Secretary.

Telephone, 241 Worth.

COMMISSIONER OF RECORDS.

Office, Hall of Records.

William S. Andrews, Commissioner.

James O. Farrell, Superintendent.

James F. Fleming, Jr., Secretary.

Telephone, 300 Wirth.

COUNTY CLERK.

Nos. 5, 8, 9, 10 and 11 New County Court-house

Office hours from 9 a. m. to 4 p. m.

Peter J. Dooley, County Clerk.

John F. Curry, Deputy.

Joseph J. Gleannan, Secretary.

Telephone, 870 Cortlandt.

DISTRICT ATTORNEY.

Building for Criminal Courts, Franklin and Centre streets.

Office hours from 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.

Wm. Travers Jerome, District Attorney.

John A. Henneberry, Chief Clerk.

Telephone, 2304 Franklin.

PUBLIC ADMINISTRATOR.

No. 11 Nassau street, 9 a. m. to 4 p. m.

William M. Hoes, Public Administrator.

Telephone, 6376 Cortlandt.

REGISTER.

Hall of Records. Office hours from 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m. During the months of July and August the hours are from 9 a. m. to 4 p. m.

**COURT OF GENERAL SESSIONS.**

Held in the Building for Criminal Courts, Centre Elm, White and Franklin streets.

Court opens at 10 a.m.

Thomas C. T. Crain, Otto A. Rosalsky, Warren W. Foster, Thomas C. O'Sullivan, Edward Swann, Joseph F. Mulcahey, James T. Malone, Judges of the Court of General Sessions. Edward H. Carroll, Clerk. Telephone, 200 Franklin.

Clerk's Office open from 9 a.m. to 4 p.m.

During July and August Clerk's Office will close at 3 p.m. and on Saturdays at 12 m.

**CITY COURT OF THE CITY OF NEW YORK.**

No. 28 Chambers street, Brownstone Building, City Hall Park, from 9 a.m. to 4 p.m.

Part I.

Part II.

Part III.

Part IV.

Part V.

Part VI.

Part VII.

Part VIII.

Special Term Chambers will be held from 10 a.m. to 1 p.m.

Clerk's Office open from 9 a.m. to 4 p.m.

Edward F. O'Dwyer, Chief Justice; Lewis J. Conlan, Francis B. Delahanty, Joseph L. Green, Alexander Finliss, Thomas F. Donnelly, John V. McAvoy, Peter Schmuck, Justices. Thomas F. Smith, Clerk.

Telephone, 6142 Cortlandt.

**COURT OF SPECIAL SESSIONS.**

Building for Criminal Courts, Centre street between Franklin and White streets, Borough of Manhattan.

Court opens at 10 a.m.

Justices—First Division—William E. Wyatt, Willard B. Olmsted, Joseph M. Deuel, Lorenz Zeller, John B. Mayn, Franklin Chase Hoyt, Charles W. Cuklin, Clerk; William M. Fuller, Deputy Clerk.

Clerk's Office open from 9 a.m. to 4 p.m.

Telephone, 200 Franklin, Clerk's office.

Telephone, 601 Franklin, Justice's chambers.

Second Division—Trial Days—No. 171 Atlantic avenue, Brooklyn, Mondays, Wednesdays and Fridays at 10 o'clock; Town Hall, Jamaica, Borough of Queens, Tuesday at 10 o'clock; Town Hall, New Brighton, Borough of Richmond, Thursday at 10 o'clock.

Justices—Howard J. Forker, Patrick Keady, John Fleming, Morgan M. L. Ryan, Robert J. Wilkin, George J. O'Keefe; Joseph L. Kerrigan, Clerk; John J. Dorman, Deputy Clerk.

Clerk's Office, No. 171 Atlantic avenue, Borough of Brooklyn, open from 9 a.m. to 4 p.m.

**CHILDREN'S COURT.**

First Division—No. 56 Third avenue, Manhattan Edmund C. Lee, Clerk.

Telephone, 5353 Stuyvesant.

Second Division—No. 105 Court street, Brooklyn William F. Delaney, Clerk.

Telephone, 647 Main.

**CITY MAGISTRATES' COURT.****First Division.**

Court opens from 9 a.m. to 4 p.m.

City Magistrates—Robert C. Cornell, Leroy B. Crane, Peter T. Barlow, Matthew P. Beeson, Joseph F. Mois, James J. Walsh, Henry Stinnett, Daniel E. Finn, Charles G. F. Wahle, Frederick B. House, Charles N. Harris, Frederic Kernochan, Arthur C. Bufts, Otto H. Druege, Joseph E. Corrigan, Moses Herrman.

Philip H. Bloch, Secretary, One Hundred and Twenty-first street and Sylvan place.

First District—Criminal Court Building.

Second District—Jefferson Market.

Third District—No. 69 Essex street.

Fourth District—No. 151 East Fifty-seventh street.

Fifth District—One Hundred and Twenty-first street, southeastern corner of Sylvan place.

Sixth District—One Hundred and Sixty-first street and Brook avenue.

Seventh District—No. 34 West Fifty-fourth street.

Eighth District—Main street, Westchester.

**Second Division.**

Borough of Brooklyn.

City Magistrates—Edward J. Dooley, James G. Tighe, John Naumer, E. G. Higginbotham, Frank R. O'Reilly, Henry J. Farlong, Alfred E. Steers, A. V. B. Vourhis, Jr., Alexander H. Gelman, John F. Hylan.

President of the Board, Edward J. Dooley, No. 318 Adams street.

Secretary to the Board, Charles J. Flanigan, Myrtle and Vanderbilt avenues.

**Courts.**

First District—No. 348 Adams street.

Second District—Court and Butler streets.

Third District—Myrtle and Vanderbilt avenues.

Fourth District—No. 6 Lee avenue.

Fifth District—No. 240 Manhattan Avenue.

Sixth District—No. 255 Gates avenue.

Seventh District—No. 21 Snider avenue (Flatbush).

Eighth District—West Eighth street (Coney Island).

Ninth District—Fifth avenue and Twenty-third street.

Tenth District—No. 123 New Jersey avenue.

Borough of Queens.

City Magistrates—Matthew J. Smith, Joseph Fitch, Maurice E. Connolly, Eugene C. Gilroy.

**Courts.**

First District—St. Mary's Lyceum, Long Island City.

Second District—Town Hall, Flushing, L. I.

Third District—Central avenue, Far Rockaway, L. I.

Borough of Richmond.

City Magistrates—Joseph B. Handy, Nathaniel Marsh.

**Courts.**

First District—Lafayette place, New Brighton, Staten Island.

Second District—Village Hall, Stapleton, Staten Island.

**MUNICIPAL COURTS.****Borough of Manhattan.**

First District—The First District embraces the territory bounded on the south and west by the southerly and westerly boundaries of the said borough, on the north by the centre line of Fourteenth street and the centre line of Fifth street from the Bowery to Second avenue, on the east by the centre line of Fourth avenue from Fourteenth street to Fifth street, Second avenue, Chrystie street, Division street and Catherine street.

Wanchope Lynn, William F. Moore, John Hoyt Justices.

Thomas O'Connell, Clerk; Francis Maguire, Deputy Clerk.

Location of Court—Merchants' Association Building, No. 52-54 Lafayette street. Clerk's Office open daily (Sundays and legal holidays excepted) from 9 a.m. to 4 p.m.

An additional part of Court is now held in Tenth street and Sixth avenue. Telephone, 6030 Franklin.

Second District—The Second District embraces the territory bounded on the south by the centre line of Fifth street from the Bowery to Second avenue and on the south and east by the southerly and easterly boundaries of the said borough, on the north by the centre line of East Fourteenth street, on the west by the centre line of Fourth avenue from Fourteenth street to Fifth street, Second avenue, Chrystie street, Division street and Catherine street.

George F. Rosack, Benjamin Hoffman, Leon Sanders, Thomas P. Dineen, Justices.

James J. Devlin, Clerk; Michael H. Looney, Deputy Clerk.

Location of Court—Nos. 464 and 466 Madison street. Clerk's Office open daily (Sundays and legal holidays excepted) from 9 a.m. to 4 p.m. Telephone, 2578 Orchard.

Third District—The Third District embraces the territory bounded on the south by the centre line of Fourteenth street, on the east by the centre line of Seventh avenue from Fourteenth street to Fifty-ninth street and by the centre line of Central Park West from Fifty-ninth street to Sixty-fifth street, on the north by the centre line of Sixty-ninth street from Seventh to Eighth avenue, on the west by the westerly boundary of the said borough.

Thomas E. Murray, James W. McLaughlin, Justices.

Michael Scally, Clerk; Henry Merzbach, Deputy Clerk.

Location of Court—No. 314 West Fifty-fourth street. Clerk's Office open daily (Sundays and legal holidays excepted) from 9 a.m. to 4 p.m. Telephone number, 5430 Columbus.

Fourth District—The Fourth District embraces the territory bounded on the south by the centre line of East Fourteenth street, on the west by the centre line of Lexington avenue and by the centre line of Irving place, including its projection through Gramercy Park, on the north by the centre line of Fifty-ninth street, on the east by the easterly line of said borough, excluding, however, any portion of Blackwell's Island.

Michael F. Blake, William J. Boyhan, Justices.

Abram Bernard, Clerk; James Foley, Deputy Clerk.

Location of Court—Part I., No. 407 Second avenue, northwest corner of Second avenue and Twenty-third street. Part II., No. 171 East Fifty-seventh street. Clerk's Office open daily (Sundays and legal holidays excepted) from 9 a.m. to 4 p.m. Telephone, 4570 Gramercy.

Fifth District—The Fifth District embraces the territory bounded on the south by the centre line of Sixty-fifth street, on the east by the centre line of Central Park West, on the north by the centre line of One Hundred and Tenth street, on the west by the westerly boundary of said borough.

Alfred P. W. Seaman, William Young, Frederick Spiegelberg, Justices.

James V. Gilloon, Clerk; John H. Servis, Deputy Clerk.

Location of Court—Broadway and Ninety-sixth street. Clerk's Office open daily (Sundays and legal holidays excepted) from 9 a.m. to 4 p.m. Telephone, 4006 Riverside.

Sixth District—Embraces the Twenty-first and Twenty-third Wards west of the centre line of Stuyvesant avenue and the centre line of Schenectady avenue, also that portion of the Twenty-third Ward beginning at the intersection of the centre lines of North Portland and Myrtle avenues, thence along the centre line of Myrtle avenue to Waverly avenue, thence along the centre line of Waverly avenue to Park avenue, thence along the centre line of Park avenue to Washington avenue, thence along the centre line of Washington avenue to Flushing avenue, thence along the centre line of Flushing avenue to North Portland avenue, and thence along the centre line of North Portland avenue to the point of beginning.

Court-room, No. 405 Gates avenue.

Gerard B. Van Wart and Edward C. Dowling, Justices. Franklin B. Van Wart, Clerk. Clerk's Office open from 9 a.m. to 4 p.m.

Third District—Embraces the Thirteenth, Fourteenth, Fifteenth, Sixteenth, Seventeenth, Eighteenth and Nineteenth Wards, and that portion of the Twenty-seventh Ward lying northwest of the centre line of Starr street between the boundary line of Queens County and the centre line of Central avenue, and northwest of the centre line of Suydam street between the centre lines of Central and Bushwick avenues, and northwest of the centre line of Willoughby avenue between the centre lines of Bushwick avenue and Broadway. Court-house, Nos. 6 and 8 Lee avenue, Brooklyn.

Philip D. Meagher and William J. Hoganahutz, Justices. John W. Carpenter, Clerk.

Clerk's Office open from 9 a.m. to 4 p.m. Court opens at 9 a.m.

Fourth District—Embraces the Twenty-fourth and Twenty-fifth Wards, that portion of the Twenty-first and Twenty-third Wards lying east of the centre line of Stuyvesant avenue and west of the centre line of Schenectady avenue, and that portion of the Twenty-seventh Ward lying southeast of the centre line of Starr street between the boundary line of Queens and the centre line of Central avenue, and southeast of the centre line of Suydam street between the centre lines of Central and Bushwick avenues, and southeast of the centre line of Willoughby avenue between the centre lines of Bushwick avenue and Broadway.

Court-room, No. 14 Howard avenue.

Thomas H. Williams, Justice. G. J. Wiederhold, Clerk; Milton L. Williams, Assistant Clerk.

Clerk's Office open from 9 a.m. to 4 p.m.

Fifth District—Contains the Eighth, Thirtieth and Thirty-first Wards, and so much of the Twenty-second Ward as lies south of Prospect avenue. Court-house, northwest corner of Fifty-third street and Third avenue.

Cornelius Ferguson, Justice. Jeremiah J. O'Leary, Clerk.

Clerk's Office open from 9 a.m. to 4 p.m. Telephone, 407 Bay Ridge.

Sixth District—The Sixth District embraces the Ninth and Twenty-ninth Wards and that portion of the Twenty-second Ward north of the centre line of Prospect avenue, also that portion of the Eleventh and the Twentieth Wards beginning at the intersection of the centre lines of Bridge and Fulton streets; thence along the centre line of Fulton street to Flatbush avenue, thence along the centre line of Flatbush avenue to Atlantic avenue, thence along the centre line of Atlantic avenue to Washington avenue; thence along the centre line of Washington avenue to Park avenue; thence along the centre line of Park avenue to Waverly avenue; thence along the centre line of Waverly avenue to Myrtle avenue; thence along the centre line of Myrtle avenue to Hudson avenue; thence along the centre line of Hudson avenue to Johnson street; thence along the centre line of Johnson street to Bridge street, and thence along the centre line of Bridge street to the point of beginning.

Lucien S. Baynes and George Fielder, Justices. Charles P. Hale, Clerk.

Court-house, No. 511 Fulton street.

Seventh District—The Seventh District embraces the Twenty-sixth, Twenty-eighth and Thirty-second Wards.

Alexander S. Rosenthal and Edward A. Richards, Justices. Samuel F. Brothers, Clerk.

Court-house, corner Pennsylvania avenue and Fulton street. No. 31 Pennsylvania avenue.

Clerk's Office open from 9 a.m. to 4 p.m.; Saturdays, 9 a.m. to 12 m.

Trial Days, Tuesdays, Thursdays, Wednesdays, Fridays.

Jury Days, Wednesdays and Thursdays.

Telephone, 204 East New York.

legal holidays excepted), from 9 a.m. to 4 p.m. Trial of causes, Tuesday and Friday of each week.

Peter A. Shall, Justice.

Stephen Collins, Clerk.

Office hours from 9 a.m. to 4 p.m.; Saturdays closing at 12 m.

Telephone, 457 Westchester.

Second District—Twenty-third and Twenty-fourth Wards, except the territory described in chapter 93a of the Laws of 1895. Court-room, southeast corner of Washington avenue and One Hundred and Sixty-second street. Office hours, from 9 a.m. to 4 p.m. Court opens at 9 a.m.

John M. Tierney, Justice. Thomas A. Maher, Clerk.

Clerk's Office open from 9 a.m. to 4 p.m.

Telephone, 3042 Malrose.

**Borough of Brooklyn.**

First District—Comprising First, Second, Third, Fourth, Fifth, Sixth, Tenth and Twelfth Wards and that portion of the Eleventh Ward beginning at the intersection of the centre lines of Hudson and Myrtle avenues, thence along the centre line of Myrtle avenue to North Portland avenue, thence along the centre line of North Portland avenue to Flushing avenue, thence along the centre line of Flushing avenue to Navv street, thence along the centre line of Navy street to Johnson street, thence along the centre line of Johnson street to Hudson avenue, and thence along the centre line of Hudson avenue to the point of beginning of the Borough of Brooklyn.

Court-house, Town Hall, Jamaica.

Clerk's Office open from 9 a.m. to 4 p.m.

Telephone, 189 Jamaica.

Second District—Second, Fourth and Fifth Wards (Towns of Middletown, Southfield and Westfield) Court-room, former Edgewater Village Hall, Stapleton.

George W. Stake, Justice. Peter Tiernan, Clerk.

Clerk's Office open from 9 a.m. to 4 p.m.

Telephone, 503 Tompkinsville.

Third District—Fourth and Fifth Wards, comprising the territory of the former Towns and Villages of Jamaica, Far Rockaway and Rockaway Beach.

James F. McLaughlin, Justice. George W. Damon, Clerk.

Court-house, Town Hall, Jamaica.

Telephone, 189 Jamaica.

Clerk's Office open from 9 a.m. to 4 p.m.

Telephone, 303 Tompkinsville.

Second District—Second, Fourth and Fifth Wards (Towns of Middletown, Southfield and Westfield) Court-room, former Edgewater Village Hall

date upon which the receipt of applications will close for any stated position.

Public notice will also be given by advertisement in most of the City papers.

Wherever an examination is of a technical character, due notice is given by advertisement in the technical journals appertaining to the particular profession for which the examination is called.

Such notices will be sent to the daily papers as matters of news. The scope of the examination will be stated, but for more general information application should be made at the office of the Commission.

Specimen questions of previous examinations may be obtained at Room 128.

Unless otherwise specifically stated, the minimum age requirement for all positions is 21.

FRANK L. POLK,  
President;  
R. ROSS APPLETON,  
ARTHUR J. O'KEEFE,  
Commissioners.

FRANK A. SPENCER,  
Secretary.

### CHANGE OF GRADE DAMAGE COMMISSION.

TWENTY-THIRD AND TWENTY-FOURTH  
WARDS.

PURSUANT TO THE PROVISIONS OF chapter 537 of the Laws of 1893 and the Acts amendatory thereof and supplemental thereto, notice is hereby given that meetings of the Commissioners appointed under said Acts will be held at the office of the Commission, Room 128, No. 280 Broadway (Stewart Building), Borough of Manhattan, New York City, on Mondays, Wednesdays and Fridays of each week, at 1 o'clock p.m., until further notice.

Dated New York City, October 12, 1908.

WILLIAM E. STILLINGS,  
GEORGE C. NORTON,  
LEWIS A. ABRAMS,  
Commissioners.

LAMONT MCLOUGHLIN,  
Clerk.

### DEPARTMENT OF DOCKS AND FERRIES.

OFFICE OF THE DEPARTMENT OF DOCKS AND  
FERRIES, PIER "A," FOOT OF BROADWAY, PLATE  
NORTH RIVER, BOROUGH OF MANHATTAN, THE  
CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE  
received by the Commissioner of Docks at  
the above office until 1 o'clock p.m.

THURSDAY, SEPTEMBER 3, 1908.

Borough of Manhattan.

CONTRACT NO. 1356

FOR FURNISHING ALL THE LABOR AND  
MATERIALS REQUIRED FOR PREPARING  
SOIL AND PAVING WITH ASPHALT THE  
DECKS OF CERTAIN PIERS ON THE  
NORTH, EAST AND HARLEM RIVERS,  
AND FOR LAVING ASPHALT, GRANITE  
BLOCK OR IRON SLAB BLOCK PAVEMENT  
ON NEW-MADE LAND BETWEEN EAST  
TWENTY-THIRD AND EAST TWENTY-  
FOURTH STREETS, EAST RIVER, BOR-  
OUGH OF MANHATTAN.

The time for the completion of the work and  
the full performance of the contract is on or  
before the expiration of thirty calendar days.

The amount of security required is as follows:

Class 1—One foot of Beckman street.

Class 2—Two feet of James slip.

Class 3—Pier at East Twentieth street.

Class 4—Pier at East One Hundred

and Twelfth street, Harlem River.

Class 5—Pier at West Twentieth street,  
South River.

Class 6—Between Twentieth and  
Twenty-fourth streets, East River.

Bidders will state a price per square yard for  
doing the work called for in those parts of the  
contract where which a bid is submitted.  
Contractors may bid on one or all of the various  
kinds of pavement called for under Class 1.  
The character of pavement to be laid under  
Class 2 will be determined upon by the Commis-  
sioner after the opening of the bids. An award  
in Class 2 will be to the lowest bidder for paving  
the kind of pavement stated, and any awards  
in the other classes will be to the lowest bidders  
in those classes. Each class of the contract will  
be awarded separately.

Work must be done at the time and in the  
manner and in such quantities as may be de-  
sired.

Blank forms and further information may be  
obtained and the plans and drawings may be  
seen at the office of the said Department.

ALLEN N. SPOONER,  
Commissioner of Docks.

Dated July 22, 1908.

*See General Instructions to Bidders on the last page, last column, of  
the "City Record."*

DEPARTMENT OF DOCKS AND FERRIES, PIER "A,"  
FOOT OF BROADWAY, NORTH RIVER, BOR-  
OUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE  
received by the Commissioner of Docks at  
the above office until 1 o'clock p.m.

THURSDAY, AUGUST 27, 1908.

CONTRACT NO. 1356

FOR FURNISHING ALL THE LABOR AND  
MATERIALS REQUIRED FOR REPAIRING  
ASPHALT PAVEMENT ON NORTH AND  
EAST RIVERS, TOGETHER WITH ALL  
WORK INCIDENTAL THERETO.

The time for the completion of the work and  
the full performance of the contract is on or  
before May 31, 1909.

The amount of security required is Ten Thou-  
sand Dollars on Class 1 and Ten Thousand  
Dollars on Class 2.

Bidders will state a price for both subdivisions  
of either class of the contract on which a bid is  
submitted. Each class of the contract will be  
awarded separately to the lowest bidder in the  
class, including subdivisions A and B of the  
class.

Work must be done at the time and in the  
manner and in such quantities as may be de-  
sired.

Blank forms and further information may be  
obtained at the office of the said Department.

ALLEN N. SPOONER,  
Commissioner of Docks.

Dated August 12, 1908.

*See General Instructions to Bidders on the last page, last column, of  
the "City Record."*

### BOROUGH OF QUEENS.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF  
QUEENS, THIRD FLOOR OF THE BOROUGH HALL,  
FIFTH STREET AND JACKSON AVENUE, LONG ISLAND  
CITY, BOROUGH OF QUEENS, CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE  
received by the President of the Borough of  
Queens at the above office until 1 o'clock  
a.m. on

WEDNESDAY, SEPTEMBER 2, 1908.

No. 1. FOR REGULATING AND REPAIRING  
WITH ASPHALT BLOCK PAVEMENT  
ON A BROKEN STONE AND CONCRETE  
FOUNDATION THE ROADWAY OF JA-  
MICA AVENUE, FROM VAN WYCK AVENUE  
TO THE BROOKLYN BOROUGH LINE,  
FOURTH WARD, TOGETHER WITH ALL  
THE WORK INCIDENTAL THERETO.

The Engineer's estimate of the quantities is as

follows:

79,755 square yards of asphalt block pavement,  
including mortar bed and sand joints  
from square yards of macadam to be relaid  
as foundation.

2,200 cubic yards of concrete foundation.

2,000 linear feet of old bluestone curbstones  
to be raised.

4,000 square feet of old bluestone flagstones  
to be relaid.

The time allowed for doing and completing the  
above work will be one hundred (100) working  
days.

The amount of security required will be Forty  
Thousand Dollars (\$40,000).

No. 2. FOR REGULATING, CURBING,  
RECURBING AND REPAIRING  
WITH GRANITE BLOCK PAVEMENT ON A  
SAND FOUNDATION THE ROADWAY OF  
MYRTLE AVENUE, FROM THE BROOKLYN  
BOROUGH LINE TO (WYCKOFF AVENUE)  
MC COMB PLACE, SECOND WARD,  
TOGETHER WITH ALL OF THE WORK IN-  
CIDENTAL THERETO.

The Engineer's estimate of the quantities is as

follows:

13,300 square yards of old stone block pave-  
ment, to be removed and relaid.

1,600 linear feet of old bluestone curbstones,  
relaid, rejointed and reset.

800 linear feet of new bluestone curbstones,  
furnished and set.

6,182 cubic yards of excavation.

1,000 cubic yards of embankment to be fur-  
nished.

1,000 linear feet of old bluestone curb, to be  
removed and reset.

1,000 linear feet of new bluestone curb, to be  
relaid.

1,000 linear feet of concrete curb, to be  
removed and reset.

1,000 linear feet of concrete curb, to be  
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The security required will be Eight Hundred Dollars (\$800).  
The time allowed for the delivery of the materials is thirty (30) days.  
The bids will be compared and the contract awarded at a lump or aggregate sum. Blank forms may be obtained at the office of the Department of Parks, Arsenal, Central Park, New York City.

HENRY SMITH, President;  
JOSEPH L. BERRY,  
MICHAEL J. KENNEDY,  
Commissioners of Parks.

Dated August 21, 1908.

<sup>220,53</sup> See General Instructions to Bidders on the last page, last column, of the "City Record."

OFFICE OF THE DEPARTMENT OF PARKS, ARSENAL BUILDING, FIFTH AVENUE AND SIXTY-FOURTH STREET, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Park Board at the above office of the Department of Parks until 3 o'clock p. m. on

THURSDAY, SEPTEMBER 3, 1908.

Borough of Manhattan.

FOR FURNISHING, DELIVERING, AND LAYING WATER MAINS AND APPURTENANCES IN THE RAMBLE, AND IN THE VICINITY OF FIFTH AVENUE, BETWEEN SIXTY-SIXTH AND SIXTY-NINTH STREETS, ALL IN CENTRAL PARK, IN THE BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

The time allowed for the completion of the whole work will be seventy-five consecutive working days.

The amount of security required is Fifteen Thousand Dollars (\$15,000).

The contracts must be bid for separately. The bids will be compared and the contract awarded at a lump or aggregate sum.

Plans may be seen and blank forms may be obtained at the office of the Department of Parks, Borough of Manhattan, Arsenal, Central Park.

HENRY SMITH, President;  
JOSEPH L. BERRY,  
MICHAEL J. KENNEDY,  
Commissioners of Parks.

Dated August 21, 1908.

<sup>220,53</sup> See General Instructions to Bidders on the last page, last column, of the "City Record."

OFFICE OF THE DEPARTMENT OF PARKS, ARSENAL BUILDING, FIFTH AVENUE AND SIXTY-FOURTH STREET, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Park Board at the above office of the Department of Parks until 3 o'clock p. m. on

THURSDAY, SEPTEMBER 3, 1908.

Borough of Manhattan.

FOR ALL THE LABOR AND MATERIALS REQUIRED FOR REPAIRING THE CAST AND WROUGHT IRON FENCES INCLOSING STUYVESANT PARK, BRYANT PARK AND THE GRASS PLOTS IN PARK AVENUE, FROM THIRTY-FOURTH STREET TO FORTIETH STREET, AND FROM FIFTY-SIXTH STREET TO NINETY-SIXTH STREET, BOROUGH OF MANHATTAN.

The amount of security required is Seven Hundred and Fifty Dollars (\$750).

The time allowed to complete the whole work will be thirty (30) consecutive working days.

The contracts must be bid for separately.

The bids will be compared and the contract awarded at a lump or aggregate sum.

Blank forms may be obtained at the office of the Department of Parks, Borough of Manhattan, Arsenal, Central Park.

HENRY SMITH, President;  
JOSEPH L. BERRY,  
MICHAEL J. KENNEDY,  
Commissioners of Parks.

Dated August 21, 1908.

<sup>220,53</sup> See General Instructions to Bidders on the last page, last column, of the "City Record."

OFFICE OF THE DEPARTMENT OF PARKS, ARSENAL BUILDING, FIFTH AVENUE AND SIXTY-FOURTH STREET, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Park Board at the above office of the Department of Parks until 3 o'clock p. m. on

THURSDAY, SEPTEMBER 3, 1908.

Borough of Manhattan.

FOR FURNISHING AND DELIVERING <sup>2,000</sup> CUBIC YARDS OF 10A HOOK GRAVEL OR GRAVEL OF EQUAL QUALITY. The security required will be Six Thousand Dollars.

The time allowed for the delivery of the gravel is sixty (60) days.

The bids will be compared and the contract awarded at a lump or aggregate sum.

Blank forms may be obtained at the office of the Department of Parks, Arsenal, Central Park, Manhattan, New York City.

HENRY SMITH, President;  
JOSEPH L. BERRY,  
MICHAEL J. KENNEDY,  
Commissioners of Parks.

Dated August 21, 1908.

<sup>220,53</sup> See General Instructions to Bidders on the last page, last column, of the "City Record."

OFFICE OF THE DEPARTMENT OF PARKS, ARSENAL BUILDING, FIFTH AVENUE AND SIXTY-FOURTH STREET, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Park Board at the above office of the Department of Parks until 3 o'clock p. m. on

THURSDAY, SEPTEMBER 3, 1908.

Borough of The Bronx.

FOR FURNISHING AND DELIVERING TWENTY-FIVE HUNDRED (2,500) LINEAR FEET OF 6-INCH CAST IRON WATER PIPE AND FIFTY (50) STREET WASHERS, OR SPRINKLING BOXES, FOR PARKS, BOROUGH OF THE BRONX.

The time allowed for the completion of the contract is thirty (30) days.

The amount of security required is One Thousand Dollars (\$1,000).

The bids will be compared and the contract awarded at a lump or aggregate sum.

Blank forms may be obtained at the office of the Department of Parks, Zbrowski Mansion, Claremont Park, The Bronx.

HENRY SMITH, President;  
JOSEPH L. BERRY,  
MICHAEL J. KENNEDY,  
Commissioners of Parks.

<sup>220,53</sup> See General Instructions to Bidders on the last page, last column, of the "City Record."

OFFICE OF THE DEPARTMENT OF PARKS, ARSENAL BUILDING, FIFTH AVENUE AND SIXTY-FOURTH STREET, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Park Board at the above office of the Department of Parks until 3 o'clock p. m. on

THURSDAY, SEPTEMBER 3, 1908.

Borough of Richmond.

FOR CONSTRUCTING CEMENT CURB AND SIDEWALKS AROUND THE PARK AT WESTERLEIGH, IN THE BOROUGH OF RICHMOND, THE CITY OF NEW YORK.

The amount of the security required is Thirteen Hundred Dollars.

The time allowed for the completion of the whole work will be forty consecutive working days.

The contracts must be bid for separately.

The bids will be compared and the contract awarded at a lump or aggregate sum.

Plans may be seen and blank forms may be obtained at the office of the Department of Parks, Borough of Manhattan, Arsenal, Central Park.

HENRY SMITH, President;  
JOSEPH L. BERRY,  
MICHAEL J. KENNEDY,  
Commissioners of Parks.

August 20, 1908.

<sup>220,53</sup> See General Instructions to Bidders on the last page, last column, of the "City Record."

OFFICE OF THE DEPARTMENT OF PARKS, ARSENAL BUILDING, FIFTH AVENUE AND SIXTY-FOURTH STREET, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Park Board at the above office of the Department of Parks until 3 o'clock p. m. on

THURSDAY, SEPTEMBER 3, 1908.

Borough of Brooklyn.

FOR FURNISHING ALL THE LABOR AND MATERIALS NECESSARY TO UNDERPIN A MASONRY RETAINING WALL AT HIGHLAND BOULEVARD AND NEW JERSEY AVENUE, BOROUGH OF BROOKLYN, TOGETHER WITH ALL THE WORK INCIDENTAL THERETO.

The time for the completion of the contract is thirty (30) days.

The amount of security required is Fifteen Hundred Dollars (\$1,500).

The bids will be compared and the contract awarded at a lump or aggregate sum.

Blank forms may be obtained and plans may be seen at the office of the Department of Parks, Litchfield Mansion, Prospect Park, Brooklyn.

HENRY SMITH, President;  
JOSEPH L. BERRY,  
MICHAEL J. KENNEDY,  
Commissioners of Parks.

<sup>220,53</sup> See General Instructions to Bidders on the last page, last column, of the "City Record."

OFFICE OF THE DEPARTMENT OF PARKS, ARSENAL BUILDING, FIFTH AVENUE AND SIXTY-FOURTH STREET, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Park Board at the above office of the Department of Parks until 3 o'clock p. m. on

THURSDAY, AUGUST 27, 1908.

Borough of Brooklyn.

FOR FURNISHING ALL THE LABOR AND MATERIALS NECESSARY TO UNDERPIN A MASONRY RETAINING WALL AT HIGHLAND BOULEVARD AND NEW JERSEY AVENUE, BOROUGH OF BROOKLYN, TOGETHER WITH ALL THE WORK INCIDENTAL THERETO.

The time for the completion of the contract is thirty (30) days.

The amount of security required is Fifteen Hundred Dollars (\$1,500).

The bids will be compared and the contract awarded at a lump or aggregate sum.

Blank forms may be obtained at the office of the Department of Parks, Zbrowski Mansion, Claremont Park, Brooklyn.

HENRY SMITH, President;  
JOSEPH L. BERRY,  
MICHAEL J. KENNEDY,  
Commissioners of Parks.

August 20, 1908.

<sup>220,53</sup> See General Instructions to Bidders on the last page, last column, of the "City Record."

OFFICE OF THE DEPARTMENT OF PARKS, ARSENAL BUILDING, FIFTH AVENUE AND SIXTY-FOURTH STREET, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Park Board at the above office of the Department of Parks until 3 o'clock p. m. on

THURSDAY, SEPTEMBER 3, 1908.

Borough of Brooklyn.

FOR FURNISHING AND DELIVERING TIMBER (50) x 100 ft. FOR PARKS, BOROUGH OF THE BRONX.

The time for the completion of the contract will be before October 1, 1908.

The amount of security required is Two Thousand Dollars (\$2,000).

The bids will be compared and the contract awarded at a lump or aggregate sum.

Blank forms may be obtained at the office of the Department of Parks, Zbrowski Mansion, Claremont Park, The Bronx.

HENRY SMITH, President;  
JOSEPH L. BERRY,  
MICHAEL J. KENNEDY,  
Commissioners of Parks.

August 20, 1908.

<sup>220,53</sup> See General Instructions to Bidders on the last page, last column, of the "City Record."

OFFICE OF THE DEPARTMENT OF PARKS, ARSENAL BUILDING, FIFTH AVENUE AND SIXTY-FOURTH STREET, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Park Board at the above office of the Department of Parks until 3 o'clock p. m. on

THURSDAY, SEPTEMBER 3, 1908.

Borough of The Bronx.

FOR FURNISHING AND DELIVERING TWENTY-FIVE HUNDRED (2,500) LINEAR FEET OF 6-INCH CAST IRON WATER PIPE AND FIFTY (50) STREET WASHERS, OR SPRINKLING BOXES, FOR PARKS, BOROUGH OF THE BRONX.

The time allowed for the completion of the contract is thirty (30) days.

The amount of security required is One Thousand Dollars (\$1,000).

The bids will be compared and the contract awarded at a lump or aggregate sum.

The time allowed for the completion of the contract is thirty (30) days.

The amount of security required is One Thousand Dollars (\$1,000).

The bids will be compared and the contract awarded at a lump or aggregate sum.

The time allowed for the completion of the contract is thirty (30) days.

The amount of security required is One Thousand Dollars (\$1,000).

The bids will be compared and the contract awarded at a lump or aggregate sum.

The time allowed for the completion of the contract is thirty (30) days.

The amount of security required is One Thousand Dollars (\$1,000).

The bids will be compared and the contract awarded at a lump or aggregate sum.

The time allowed for the completion of the contract is thirty (30) days.

The amount of security required is One Thousand Dollars (\$1,000).

The bids will be compared and the contract awarded at a lump or aggregate sum.

The time allowed for the completion of the contract is thirty (30) days.

The amount of security required is One Thousand Dollars (\$1,000).

The bids will be compared and the contract awarded at a lump or aggregate sum.

The time allowed for the completion of the contract is thirty (30) days.

The amount of security required is One Thousand Dollars (\$1,000).

The bids will be compared and the contract awarded at a lump or aggregate sum.

The time allowed for the completion of the contract is thirty (30) days.

The amount of security required is One Thousand Dollars (\$1,000).

The bids will be compared and the contract awarded at a lump or aggregate sum.

The time allowed for the completion of the contract is thirty (30) days.

The amount of security required is One Thousand Dollars (\$1,000).

The bids will be compared and the contract awarded at a lump or aggregate sum.

The time allowed for the completion of the contract is thirty (30) days.

The amount of security required is One Thousand Dollars (\$1,000).

The bids will be compared and the contract awarded at a lump or aggregate sum.

The time allowed for the completion of the contract is thirty (30) days.

The amount of security required is One Thousand Dollars (\$1,000).

The bids will be compared and the contract awarded at a lump or aggregate sum.

The time allowed for the completion of the contract is thirty (30) days.

The amount of security required is One Thousand Dollars (\$1,000).

The bids will be compared and the contract awarded at a lump or aggregate sum.

The time allowed for the completion of the contract is thirty (30) days.

The amount of security required is One Thousand Dollars (\$1,000).

The bids will be compared and the contract awarded at a lump or aggregate sum.

The time allowed for the completion of the contract is thirty (30) days.

The amount of security required is One Thousand Dollars (\$1,000).

The bids will be compared and the contract awarded at a lump or aggregate sum.

The time allowed for the completion of the contract is thirty (30) days.

The amount of security required is One Thousand Dollars (\$1,000).



sides of Seventeenth street, between New Utrecht avenue and a point about 120 feet east of Sixteenth avenue, and from a point about 120 feet east of Seventeenth avenue to Eighteenth avenue, and to the extent of half the block at the intersecting streets; both sides of Seventeenth street, between Sixteenth avenue and the 120 feet east of Seventeenth avenue.

THIRTY-SECOND WARD, SECTION 12.  
ROCKAWAY AVENUE—REGULATING AND GRADING, from Hesemann avenue to Stanley avenue, and ROCKAWAY AVENUE, CURBING AND LAVING SIDEWALKS, between Hesemann and Vienna avenues. Area of assessment: Both sides of Rockaway avenue, from Hesemann avenue to Stanley avenue, and to the extent of half the block at the intersecting streets.

—that the same were confirmed by the Board of Assessors on August 12, 1908, and entered August 18, 1908, in the Record of Titles of Assessments, kept in the Bureau for the Collection of Assessments and of Water Rents, and unless the amount assessed for benefit of any person or property shall be paid within sixty days after the date of entry of the assessment, interest will be collected thereon, as provided in section 129 of the said Greater New York Charter.

Said section provides, in part, that "If any such assessment shall remain unpaid for the period of sixty days after the date of entry thereof in the said Record of Titles of Assessments, it shall be the duty of the officer authorized to collect and receive the amount of such assessment to charge, collect and receive interest thereon at the rate of seven per centum per annum from the date when such assessment became a lien to the date of payment."

HERMAN A. METZ,  
Comptroller.

City of New York, Department of Finance,  
Comptroller's Office, August 12, 1908.

414,28

#### NOTICE TO PROPERTY OWNERS.

IN PURSUANCE OF SECTION 1018 OF THE Greater New York Charter, the Comptroller of the City of New York hereby gives public notice to all persons, owners of property, affected by the following assessments for LOCAL IMPROVEMENTS in the BOROUGH OF BROOKLYN:

TWENTY-SIXTH WARD, SECTION 12.  
CHRISTOPHER STREET—REGULATING, GRADING, CURBING AND LAVING CEMENT SIDEWALKS, between Livonia avenue and Riverdale avenue. Area of assessment: Both sides of Christopher street, from Livonia avenue to Riverdale avenue, and to the extent of half the block at the intersecting avenues.

TWENTY-SIXTH WARD, SECTION 13.  
ASHFORD STREET—REGULATING, GRADING, CURBING AND LAVING CEMENT SIDEWALKS, between Pitkin and Livonia avenues. Area of assessment: Both sides of Ashford street, from Pitkin to Livonia avenue, and to the extent of half the block at the intersecting avenues.

TWENTY-NINTH WARD, SECTION 16.  
EAST THIRD STREET—REGULATING, GRADING, CURBING AND LAVING CEMENT SIDEWALKS, between Ditmas avenue and a point about 120 feet north of Avenue F. Area of assessment: Both sides of East Third street, between Ditmas avenue and Avenue F, and to the extent of half the block at the intersecting avenues.

EAST FOURTH STREET—REGULATING, GRADING, CURBING AND LAVING CEMENT SIDEWALKS, between Vanderbilt street and Fort Hamilton avenue. Area of assessment: Both sides of East Fourth street, from Vanderbilt street to Fort Hamilton avenue, and to the extent of half the block at the intersecting streets and avenues.

EAST SEVENTH STREET—REGULATING, GRADING, CURBING AND LAVING CEMENT SIDEWALKS, between Church avenue and Johnson street. Area of assessment: Both sides of East Seventh street, from Johnson street to Church avenue (line), and to the extent of half the block at the intersecting avenues.

THIRTYTHTH WARD, SECTION 18.

WEST ONE HUNDRED AND SIXTY-SEVENTH STREET—OPENING, from Broadway to St. Nicholas avenue, Pitkin Place, bounded by Broadway, St. Nicholas avenue and West One Hundred and Sixty-seventh street; PUBLIC PLACE, bounded by West One Hundred and Sixty-seventh street, St. Nicholas avenue, West One Hundred and Sixty-seventh street and Broadway, east of Amsterdam Avenue; all these lands, tenements and hereditaments and fixtures situated in the Borough of Manhattan in the City of New York, which taken together are bounded and described as follows:

Beginning at a point one-hundred feet south of the northern side of West One Hundred and Sixty-seventh street, measured at right angles thereto on a line midway between the northern side of Broadway and the westerly side of East Washington Avenue, and running thence northwardly on a line midway between the northern side of Broadway and the westerly side of East Washington Avenue to a point one-hundred feet north of the northern side of West One Hundred and Sixty-seventh street, measured on a line parallel with the westerly side of West One Hundred and Sixty-seventh street and parallel thereto to a point one-hundred feet east of the northern side of Amsterdam Avenue, measured on a line midway between the northern side of Amsterdam Avenue and parallel thereto to the westerly side of Amsterdam Avenue, and running thence northwardly on a line one-hundred feet east of the northern side of Amsterdam Avenue, measured on a line midway between the northern side of Amsterdam Avenue and parallel thereto to a point one-hundred feet east of the northern side of Amsterdam Avenue, and running thence northwardly along a line one-hundred feet east of the northern side of Amsterdam Avenue and parallel thereto to a point one-hundred feet south of the northern side of West One Hundred and Sixty-seventh street; thence westwardly along a line one-hundred feet east of the northern side of Amsterdam Avenue and parallel thereto to a point one-hundred feet south of the northern side of West One Hundred and Sixty-seventh street, measured at right angles thereto; thence westwardly along a line one-hundred feet north of the northern side of West One Hundred and Sixty-seventh street and parallel thereto to the point of beginning.

The above entitled assessment was entered on the date hereinbefore given in the Record of Titles of Assessments, kept in the Bureau for the Collection of Assessments and of Water Rents.

Unless the amount assessed for benefit on any person or property shall be paid within sixty days after the date of said entry of the assessment, interest will be collected thereon, as provided in section 129 of the Greater New York Charter.

Said section provides that "If any such assessment shall remain unpaid for the period of sixty days after the date of entry thereof in the said Record of Titles of Assessments, it shall be the duty of the officer authorized to collect and receive the amount of such assessment to charge, collect and receive interest thereon at the rate of seven per centum per annum from the date when such assessment became a lien to the date of payment."

HERMAN A. METZ,  
Comptroller.

City of New York, Department of Finance,  
Comptroller's Office, August 11, 1908.

413,26

#### NOTICE OF ASSESSMENTS FOR OPENING STREETS AND PARKS.

IN PURSUANCE OF SECTION 1005 OF THE Greater New York Charter, the Comptroller of the City of New York hereby gives public notice of the confirmation by the Supreme Court, and the entering in the Bureau for the Collection of Assessments and of Water Rents, of the assessment for OPENING AND ACQUIRING TITLE to the following named street in the BOROUGH OF THE BRONX:

TWELFTH WARD, SECTION 8.

WEST ONE HUNDRED AND SIXTY-SEVENTH STREET—OPENING, from Amsterdam avenue to St. Nicholas avenue. Confirmed June 25, 1908; entered August 6, 1908. Area of assessment includes all these lands, tenements and hereditaments and premises situate, lying and being in the Borough of The Bronx, in The City of New York, which, taken together, are bounded and described as follows:

Beginning at a point formed by the intersection of a line parallel to and distant one hundred (100) feet westerly of the westerly line of Broadway with the westerly prolongation of a line parallel to and distant one hundred (100) feet northerly of the northerly line of West One Hundred and Sixty-eighth street, running thence easterly along and westerly prolongation and parallel line and its easterly prolongation to its intersection with a line parallel to and distant

one hundred (100) feet easterly of the easterly line of Amsterdam avenue; thence southerly along said last mentioned parallel line to its intersection with a line parallel to and distant one hundred (100) feet east of the easterly line of West One Hundred and Sixty-seventh street; thence southerly along said parallel line to its intersection with the westerly line of Edgecombe avenue; thence easterly on a line radial to Edgecombe avenue to its intersection with a line parallel to and distant one hundred (100) feet east of the easterly line of Edgecombe avenue; thence southerly along said parallel line to its intersection with a line parallel to and distant one hundred (100) feet west of the westerly line of West One Hundred and Sixty-seventh street; thence northerly along said parallel line to its intersection with a line parallel to and distant one hundred (100) feet easterly of the easterly line of Amsterdam avenue; thence southerly along said last mentioned parallel line to its intersection with the easterly prolongation of a line parallel to and distant one hundred (100) feet southerly of the southerly line of West One Hundred and Sixty-sixth street; thence westerly along said easterly prolongation and parallel line and its westerly prolongation to its intersection with a line parallel to and distant one hundred (100) feet westerly of the westerly line of Broadway; thence northerly along said last mentioned parallel line to the point or place of beginning.

The above entitled assessment was entered on the date hereinbefore given in the Record of Titles of Assessments, kept in the Bureau for the Collection of Assessments and of Water Rents, unless the amount assessed for benefit on any person or property shall be paid within sixty days after the date of entry of the assessment, interest will be collected thereon, as provided in section 129 of the said Greater New York Charter.

Said section provides that "If any such assessment shall remain unpaid for the period of sixty days after the date of entry thereof in the said Record of Titles of Assessments, it shall be the duty of the officer authorized to collect and receive the amount of such assessment to charge, collect and receive interest thereon at the rate of seven per centum per annum, to be calculated to the date of payment from the date when such assessment became a lien, as provided by section 129 of this act."

Section 129 of this act provides \* \* \* "An assessment shall become a lien upon the real estate affected thereby ten days after its entry in the said record."

The above entitled assessment is payable to the Collector of Assessments and Arrears at the Bureau for the Collection of Assessments and Arrears of Taxes and Assessments and of Water Rents, Room 85, No. 280 Broadway, Borough of Manhattan, between the hours of 9 a. m. and 2 p. m., and on Saturdays from 9 a. m. to 12 m., and all payments made thereon on or before October 5, 1908, will be exempt from interest, as above provided, and after that date will be subject to a charge of interest at the rate of seven per centum per annum from the date when above assessment became a lien to the date of payment.

HERMAN A. METZ,  
Comptroller.

City of New York, Department of Finance,  
Comptroller's Office, August 11, 1908.

413,26

#### NOTICE OF ASSESSMENTS FOR OPENING STREETS AND PARKS.

IN PURSUANCE OF SECTION 1005 OF THE Greater New York Charter, the Comptroller of the City of New York hereby gives public notice of the confirmation by the Supreme Court, and the entering in the Bureau for the Collection of Assessments and of Water Rents, of the assessment for OPENING AND ACQUIRING TITLE to the following named street in the BOROUGH OF THE BRONX:

TWENTY-FOURTH WARD, SECTION 12.

EAST TWO HUNDRED AND EIGHTH STREET—OPENING, from Reservoir Oval West to Jerome avenue. Confirmed June 15, 1908; entered August 6, 1908. Area of assessment includes all these lands, tenements and hereditaments and premises situate, lying and being in the Borough of The Bronx, in The City of New York, which, taken together, are bounded and described as follows, viz.:

Beginning at a point formed by the intersection of the westerly line of Perry avenue and a line parallel to and distant 100 feet south of the southerly line of East Two Hundred and Seventh street, running thence westerly along said last-mentioned parallel line and its westerly prolongation to its intersection with a line parallel to and distant 100 feet west of the westerly line of Woodlawn road; thence northerly along said line of Woodlawn road to its intersection with the middle line of Van Courtlandt avenue; thence westerly along said middle line of Van Courtlandt avenue to its intersection with a line parallel to and distant 100 feet westerly of the westerly line of Moshulu parkway; thence northerly along said parallel line of Moshulu parkway to its intersection with the southwesterly prolongation of the middle line of Gates place; thence northeasterly along said prolongation and middle line of Gates place to its intersection with a line parallel to and distant 100 feet southerly of the southerly line of Gun Hill road; thence easterly along said last-mentioned parallel line to its intersection with the southerly line of Reservoir Oval West; thence easterly along said line of Reservoir Oval West to its intersection with a line midway between Reservoir Oval West and Reservoir Oval East; thence southwesterly along said last-mentioned middle line to its intersection with the westerly prolongation of the middle line of Gun Hill road; thence easterly along said last-mentioned middle line to its intersection with the westerly prolongation of the middle line of Gun Hill road; thence easterly along said last-mentioned middle line to its intersection with the westerly line of Perry avenue; thence southerly along said westerly line to the place of beginning.

The above entitled assessment was entered on the date hereinbefore given in the Record of Titles of Assessments, kept in the Bureau for the Collection of Assessments and of Water Rents. Unless the amount assessed for benefit on any person or property shall be paid within sixty days after the date of entry of the assessment, interest will be collected thereon, as provided in section 129 of the Greater New York Charter.

Said section provides that "If any such assessment shall remain unpaid for the period of sixty days after the date of entry thereof in the said Record of Titles of Assessments, it shall be the duty of the officer authorized to collect and receive the amount of such assessment to charge, collect and receive interest thereon at the rate of seven per centum per annum, to be calculated to the date of payment from the date when such assessment became a lien, as provided by section 129 of this act."

Section 129 of this act provides \* \* \* "An assessment shall become a lien upon the real

estate affected thereby ten days after its entry in the said record."

The above entitled assessment is payable to the Collector of Assessments and Arrears at the Bureau for the Collection of Assessments and of Water Rents, in the Municipal Building, corner of One Hundred and Seventy-seventh street and Third avenue, Borough of The Bronx, between the hours of 9 a. m. and 2 p. m., and on Saturdays from 9 a. m. to 12 m., and all payments made thereon on or before October 5, 1908, will be exempt from interest, as above provided, and after that date will be subject to a charge of interest at the rate of seven per centum per annum from the date when above assessment became a lien to the date of payment.

HERMAN A. METZ,  
Comptroller.

City of New York, Department of Finance,  
Comptroller's Office, August 11, 1908.

413,26

#### NOTICE TO PROPERTY OWNERS.

IN PURSUANCE OF SECTION 1018 OF THE Greater New York Charter, the Comptroller of the City of New York hereby gives public notice to all persons, owners of property, affected by the following assessments for LOCAL IMPROVEMENTS in the BOROUGH OF THE BRONX:

TWENTY-THIRD WARD, SECTION 9.  
McCLELLAN STREET—REGULATING, GRADING, CURBING, FLAGGING, LAVING CROSSWALKS, BUILDING APPROACHES AND ERECTING FENCES, between Morris avenue and Grand Boulevard and Concourse. Area of assessment: Both sides of McClellan street, from Morris avenue to the Grand Boulevard and Concourse, and to the extent of half the block at the intersecting streets.

The above entitled assessment was entered on the date hereinbefore given in the Record of Titles of Assessments, kept in the Bureau for the Collection of Assessments and of Water Rents, unless the amount assessed for benefit on any person or property shall be paid within sixty days after the date of entry of the assessment, as provided in section 1006 of the Greater New York Charter.

Said section provides that "If any such assessment shall remain unpaid for the period of sixty days after the date of entry thereof in the said Record of Titles of Assessments, it shall be the duty of the officer authorized to collect and receive the amount of such assessment to charge, collect and receive interest thereon at the rate of seven per centum per annum, to be calculated to the date of payment from the date when such assessment became a lien, as provided by section 129 of this act."

Section 129 of this act provides \* \* \* "An assessment shall become a lien upon the real estate affected thereby ten days after its entry in the said record."

The above entitled assessment is payable to the Collector of Assessments and Arrears at the Bureau for the Collection of Assessments and of Water Rents, in the Municipal Building, corner of One Hundred and Seventy-seventh street and Third avenue, Borough of The Bronx, between the hours of 9 a. m. and 2 p. m., and on Saturdays from 9 a. m. to 12 m., and all payments made thereon on or before October 5, 1908, will be exempt from interest, as above provided, and after that date will be subject to a charge of interest at the rate of seven per centum per annum from the date when above assessment became a lien to the date of payment.

HERMAN A. METZ,  
Comptroller.

City of New York, Department of Finance,  
Comptroller's Office, August 11, 1908.

413,26

#### DEPARTMENT OF FINANCE, CITY OF NEW YORK, December 14, 1908.

UNTIL FURTHER NOTICE AND UNLESS otherwise directed, in any special case surely companies will be accepted as sufficient upon the following contracts to the amounts named:

Supplies of Any Description, including Gas and Electricity—

One company on a bond up to \$50,000.

Two companies on a bond up to \$125,000.

Three companies on a bond up to \$250,000.

Asphalt, Asphalt Block and Wood Block Pavements—

Two companies on a bond up to \$50,000.

Three companies on a bond up to \$125,000.

Regulating, Grading, Paving, Sewers, Water Mains, Dredging, Construction of Parks, Parkway, Etc.—

One company on a bond up to \$25,000.

Two companies on a bond up to \$75,000.

Three companies on a bond up to \$125,000.

Four companies on a bond up to \$250,000.

New Docks, Buildings, Bridges, Aqueducts, Tunnels, Etc.—

One company on a bond up to \$25,000.

Two companies on a bond up to \$75,000.

Three companies on a bond up to \$125,000.

Four companies on a bond up to \$250,000.

On bonds regarded as hazardous risks additional surety will be required as the Comptroller sees fit in each instance.

All bonds exceeding \$250,000 will by that fact alone be considered hazardous risks, no matter what the nature of the work.

H. A. METZ,  
Comptroller.

#### BELLEVUE AND ALLIED HOSPITALS.

BELLEVUE AND ALLIED HOSPITALS, DEPARTMENT OF NEW YORK CITY, TWENTY-SIXTH STREET AND FIRST AVENUE, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the President of the Board of Trustees at the above office until 12 o'clock m.

MONDAY, AUGUST 24, 1908.

FOR PROVIDING ALL LABOR AND MATERIALS REQUIRED FOR THE TEARING DOWN AND REMOVAL, EXCAVATION, MASONRY, DAMPROOFING, REPAIRING AND REPLACING OF MACHINERY AND ALL OTHER WORK REQUIRED TO RENDER SOUND AND IMPERFECT THE DAMPROOFING OF ELEVATOR PITS, AND DAMAGED ELEVATOR MACHINERY AT





### *Second Part*

25.1 feet, and south 1 degree west 842.3 feet to the southeast corner of said Parcel No. 291, in the northerly line of Parcel No. 292, in the northerly line of Cochecton turnpike (leading from Colleentown to East Colleentown); thence along the northerly line of said turnpike and partly along said northerly parcel line north 88 degrees 48 minutes east 73.8 feet to the northeast corner of said parcel; thence partly along the easterly line thereof south 1 degree 12 minutes east 66 feet, crossing said turnpike; thence continuing along said easterly parcel line south 88 degrees 48 minutes west 76.3 feet and south 1 degree west 1,024.4 feet to the most northerly point of Parcel No. 293, in the westerly side of Drury lane, in the line between the towns of Montgomery and Newburgh; thence along the easterly line of said parcel, and partly along the easterly and along the southerly lines of Parcel No. 293 south 1 degree west 610.1 feet, crossing said lane, south 5 degrees 31 minutes east 28.3 feet, south 12 degrees 1 minute east 1,048.3 feet and north 73 degrees 54 minutes west 685.6 feet; recrossing said lane, to the southwest corner of said Parcel No. 293, at another point in the before mentioned town line; thence along said main line and the westerly line of said parcel north 15 degrees 7 minutes east 251.3 feet to the most westerly point of before mentioned Parcel No. 294, in the westerly side of before mentioned Drury Lane; thence along said westerly side, partly along said westerly parcel line, and continuing along said town line north 15 degrees 7 minutes east 251.3 feet to the most southerly point of Parcel No. 293; thence along the westerly line of said parcel and partly along the westerly line of before mentioned Parcel No. 292 north 1 degree east 342.1 feet to the most southerly point of before mentioned Parcel No. 291; thence partly along the southerly line of said parcel north 1 degree east 120.6 feet; thence continuing along said southerly parcel line south 88 degrees 48 minutes west 168.7 feet to the southwest corner of said parcel; thence partly along the westerly line thereof north 1 degree 12 minutes west 66 feet, again crossing before mentioned Cochecton turnpike, to a point in the northerly line thereof; thence along said line north 88 degrees 48 minutes east 171.3 feet; thence still continuing along said westerly line of Parcel No. 291, and running along the westerly lines of before mentioned Parcels Nos. 289 and 288, the following courses and distances: North 1 degree east 833.4 feet, north 38 degrees 27 minutes west 24.8 feet, north 3 degrees 3 minutes east 1,026.7 feet, north 84 degrees 27 minutes west 100.3 feet, north 3 degrees 3 minutes east 1,000 feet, south 86 degrees 27 minutes east 130 feet, north 3 degrees 3 minutes east 206.7 feet, north 5 degrees 12 minutes east 1,257.1 feet, south 24 degrees 45 minutes east 25 feet, north 5 degrees 12 minutes east 114.8 feet, north 5 degrees east 248.9 feet, north 80 degrees 30 minutes west 25 feet, north 22 minutes east 227.7 feet, north 0 degrees 56 minutes east 199.9 feet, north 0 degrees 31 minutes east 371.1 feet, north 20 degrees 29 minutes west 172 feet, north 19 degrees 31 minutes east 101 feet, north 4 degrees 31 minutes east 365 feet, north 10 degrees 11 minutes east 118.6 feet and north 45 degrees 32 minutes east 90.4 feet to the most westerly point of before mentioned Parcel No. 296, in the westerly side of before mentioned South Plaza road; thence partly along the westerly line of said parcel north 35 degrees 32 minutes east 32.7 feet, crossing said road to a point in the easterly line thereof, in the westerly line of before mentioned Parcel No. 295; thence partly along said westerly parcel line and along said road line north 16 degrees 42 minutes west 180.2 feet to the northwest corner of said parcel; thence partly along the northerly line thereof and the westerly line of before mentioned Parcel No. 294, north 80 degrees 1 minute east about 38.8 feet, north 8 degrees 28 minutes west 304.4 feet and north 14 degrees 40 minutes west 154.5 feet to the most southerly point of Parcel No. 293, in the easterly line of the before mentioned road leading from Walden to Newburgh; thence partly along the westerly line of said parcel north 10 degrees 30 minutes west 131 feet, south 17 degrees 45 minutes west 104 feet, north 72 degrees 51 minutes west 144.4 feet and north 11 degrees 4 minutes east 25 feet to the southwest corner of before mentioned Parcel No. 297, in the centre of the before mentioned road leading from Walden to Newburgh; thence along the westerly line of said parcel and partly along the westerly line of before mentioned Parcel No. 298, the following courses and distances: North 11 degrees 9 minutes east 25 feet, south 78 degrees 31 minutes east 142.6 feet, north 38 degrees 46 minutes east 94 feet, north 13 degrees 45 minutes west 146 feet, north 45 degrees 3 minutes west 90.6 feet and north 22 minutes west 144.6 feet, north 4 degrees 21 minutes east 438.5 feet, north 10 degrees 48 minutes west 93.1 feet, north 55 degrees 6 minutes 30 seconds west 50.1 feet, north 5 degrees 20 minutes west 156.2 feet, north 4 degrees 20 minutes 30 seconds west 102.1 feet, north 10 degrees 21 minutes west 191.3 feet, north 13 degrees 11 minutes west 224.0 feet, north 45 degrees 3 minutes west 150.3 feet, north 43 degrees 25 minutes west 157.6 feet, north 5 degrees 5 minutes 30 seconds west 140 feet, north 5 degrees 31 minutes 30 seconds west 600 feet, north 67 degrees 31 minutes 30 seconds west 173.7 feet, north 22 degrees 08 minutes 30 seconds west 152.3 feet, north 67 degrees 31 minutes 30 seconds west 549.74 feet, south 0 degrees 45 minutes 30 seconds west 173.9 feet, north 35 degrees 52 minutes 30 seconds east 475.4 feet, north 54 degrees 30 minutes west 153.7 feet, crossing Breakneck Valley road and a brook, north 5 degrees 37 minutes 30 seconds west 160.6 feet, south 79 degrees 15 minutes west 162.0 feet, on a curve of 300 feet radius to the right, 125.4 feet, north 52 degrees 12 minutes west 89.4 feet, south 81 degrees 29 minutes west 727.7 feet and south 81 degrees 44 minutes 30 seconds west 1,174.4 feet to the southwest corner of said Parcel No. 311; thence partly along the westerly lines of said parcel and Parcel No. 313, north 35 degrees 42 minutes west 571.2 feet and south 88 degrees 17 minutes west 465.4 feet to the most westerly point of said parcel in the easterly line of Parcel No. 315, in the line between the Counties of Dutchess and Putnam; thence along said county line and partly along said easterly parcel line, south 36 degrees 49 minutes west 288.2 feet, crossing a road leading from Cold Spring to Fishkill Landing, the

the southeast corner of Parcel No. 316, in the easterly shore line of the Hudson River, running along the southerly and partly along the westerly lines of said Parcel No. 316 and along the southerly line of Parcel No. 317, south 36 degrees 35 minutes west 206.6 feet, north 33 degrees 23 minutes west 159.3 feet and south 36 degrees 35 minutes west 281.3 feet to the southeast corner of Parcel No. 318, in the line between the Counties of Orange and Dutchess, thence along the southerly line of said parcel south 36 degrees 35 minutes west 084.7 feet to the most southerly point of said parcel, in the easterly line of a grant of land under water to Mead & Taft; thence along said easterly line, and continuing along the southerly line of Parcel No. 318, north 45 degrees 00 minutes west 51.1 feet to the most westerly point of said parcel; thence along the northerly line of same north 56 degrees 35 minutes east 047 feet to the northwest corner of before mentioned Parcel No. 317, in the before mentioned line between the Counties of Orange and Dutchess, thence along the northerly line of said parcel partly along the before mentioned westerly line of Parcel No. 316 and along the northerly line of said parcel, north 56 degrees 35 minutes east 1,381.3 feet, north 33 degrees 23 minutes west 157.2 feet, north 36 degrees 35 minutes east 293.5 feet, north 19 degrees 37 minutes west 1,181.8 feet and north 70 degrees 23 minutes east 200 feet to the northeast corner of said Parcel No. 316; in the westerly line of the property of the New York Central and Hudson River Railroad Company; thence along said property line and partly along the easterly line of said parcel, south 06 degrees 37 minutes east 580 feet, on a curve of 2,582 feet radius to the left, 358.3 feet, and south 11 degrees 59 minutes west 82.5 feet to the northwest corner of before mentioned Parcel No. 313; thence along the northerly line of said parcel, south 52 degrees 08 minutes east 216 feet, again crossing the road leading from Cold Spring to Fishkill Landing, and north 82 degrees 17 minutes east 101.7 feet to the northeast corner of said parcel in the before mentioned westerly line of Parcel No. 313, in the before mentioned line between the Counties of Dutchess and Putnam; thence along said county line and partly along said westerly parcel line, north 52 degrees 49 minutes east 147.5 feet to the most southerly point of Parcel No. 314; thence along the westerly and northerly lines of said parcel, north 12 degrees 25 minutes 30 seconds east 381.9 feet, north 52 degrees 25 minutes 30 seconds east 299 feet and north 82 degrees 25 minutes 30 seconds east 299 feet and north 82 degrees 25 minutes 30 seconds east 381.9 feet, north 52 degrees 25 minutes 30 seconds east 299 feet and north 82 degrees 25 minutes 30 seconds east 381.9 feet to the northwest corner of before mentioned Parcel No. 313, in the last mentioned county line; thence along the northerly and partly along the easterly line of said parcel, partly along the northerly line of before mentioned Parcel No. 313, along the northerly line of Parcel No. 312, partly along the northerly line of before mentioned Parcel No. 309, along the northerly line of before mentioned Parcel No. 308, partly along the northerly line of before mentioned Parcel No. 307, partly along the northerly and easterly lines of before mentioned Parcel No. 305, and along the northerly line of Parcel No. 303, the following courses, distances and curves: North 82 degrees 25 minutes 30 seconds east 116.7 feet, south 06 degrees 31 minutes 30 seconds east 262.7 feet, south 50 degrees 28 minutes east 383.6 feet, north 82 degrees 17 minutes east 68.3 feet, on a curve of 295 feet radius to the right 291.3 feet, north 37 degrees 25 minutes east 217.3 feet, south 52 degrees 32 minutes east 20.2 feet, on a curve of 100 feet radius to the left 86.4 feet, north 82 degrees 20 minutes east 252.4 feet, on a curve of 300 feet radius to the right 114.4 feet, south 67 degrees 12 minutes east 262.8 feet, on a curve of 100 feet radius to the left 83.6 feet, north 72 degrees 15 minutes east 372.8 feet, on a curve of 200 feet radius to the right 157.6 feet, recrossing before mentioned Breakneck Valley road and the before mentioned branch, south 06 degrees 31 minutes west 325.1 feet, on a curve of 100 feet radius to the left 67.4 feet, south 24 degrees 15 minutes 30 seconds east 152.7 feet, on a curve of 100 feet radius in the left 67.4 feet, south 06 degrees 51 minutes 30 seconds east 118.8 feet, south 82 degrees 8 minutes 30 seconds west 275.7 feet, south 06 degrees 15 minutes 30 seconds west 275.7 feet, south 50 degrees 15 minutes 30 seconds east 5,047.1 feet, north 22 degrees 5 minutes 30 seconds east 75 feet, south 06 degrees 15 minutes 30 seconds east 141.5 feet, on a curve of 100 feet radius to the left 43.7 feet, south 72 degrees 2 minutes east 121.1 feet, on a curve of 200 feet radius to the right 100 feet, south 52 degrees 2 minutes 30 seconds east 2,102.3 feet, south 06 degrees 40 minutes west 18.3 feet, south 60 degrees 12 minutes 30 seconds east 134.9 feet and south 52 degrees 16 minutes 30 seconds east 67.4 feet to the northwest corner of before mentioned Parcel No. 302, in the westerly line of before mentioned Fishkill road; thence along the northerly line of said parcel south 52 degrees 5 minutes 30 seconds east 19.2 feet to the northwest corner of before mentioned Parcel No. 303, in the centre of said road; thence along the northerly lines of said parcel and Parcel No. 300 south 52 degrees 56 minutes 30 seconds east 311.1 feet to the northwest corner of before mentioned Parcel No. 299, in the westerly line of before mentioned Carmel road; thence along the northerly line of said parcel south 52 degrees 56 minutes 30 seconds east 19.2 feet, crossing said road, to a point in the easterly line thereof at the northwest corner of before mentioned Parcel No. 292; thence along the northerly and easterly lines of said parcel and the easterly line of before mentioned Parcel No. 295 the following courses, distances and curves: South 42 degrees 56 minutes 30 seconds east 1,050.08 feet, south 17 degrees 7 minutes 40 seconds east 90.46 feet, south 06 degrees 40 minutes west 413.27 feet, on a curve of 100 feet radius to the left 129.3 feet, south 28 degrees 12 minutes west 254.8 feet, on a curve of 300 feet radius to the right 97.1 feet, south 06 degrees 30 seconds west 212.4 feet, on a curve of 100 feet radius to the left 28.1 feet, and south 3 degrees 50 minutes west 312.3 feet to the southeast corner of said Parcel No. 290, in the centre of before mentioned Moffat road; thence along the centre line of said road and partly along the southerly line of said parcel south 82 degrees 15 minutes 30 seconds west 274.4 feet; thence continuing along said southerly parcel line south 82 degrees 12 minutes west 13.4 feet to a point in the southerly line of said road; thence along said road line, and continuing along said southerly parcel line south 82 degrees 10 minutes 30 seconds west 68.4 feet, to the point or place of beginning.

The fee is to be acquired by The City of New York in all the real estate Parcels Nos. 307 to 318, both inclusive, contained in the above descriptions, excepting Parcel No. 307, in which a personal easement is to be acquired.

Exempting thereout and therefrom lands owned by the New York Central and Hudson River Railroad Company, designated as Parcels Nos. 312, 313, 314 and 315. Also Parcels Nos. 316 and 317 claimed by the State of New York.

If any real estate hereinbefore described is devoted to highway or other public purposes, such use shall continue until The City of New York shall have the right to change the same.

Dated August 1, 1908.

FRANCIS KEY PENDLETON,  
Corporation Counsel.

Office and post office address, Hall of Records, corner of Chambers and Centre streets, Borough of Manhattan, New York City.

**NINTH JUDICIAL DISTRICT.**

WINTERGREENS, ETC.

Lemur Ringers, Section No. 11

Notice of Application for the Appointment of Commissioners of Appraisal and for the Approval by the Supreme Court of the New Highway System Shown on the Map Hereinafter Referred to.

11  
12 NORTH CASTLE, MOUNT PLEASANT, WRETCHESTER  
13 COUNTY.

PUBLIC NOTICE IS HEREBY GIVEN  
that it is the intention of the Corporation  
Counsel of The City of New York to make ap-  
plication to the Supreme Court of the State of  
New York for the appointment of Commissioners  
of Appraisal, under chapter 224 of the Laws of  
1905, as amended, and for the purpose of pre-  
paring the approval of the Supreme Court of the  
new highway system shown on said map of and  
Section No. 14 and Bartschka's particularly de-  
scribed.

Such application will be made at the Supreme Court, at a Special Term thereof, to be held in and for the Ninth Judicial District, at the Judges Chambers, in the City of New Rochelle, Westchester County, N. Y., on the 26th day of September, 1908, at 10:30 o'clock in the forenoon of that day, or as soon thereafter as counsel can be heard. The object of such application is to obtain an order of the Court appointing three disinterested and competent appraisers, one of whom shall reside in the County of New York and at least one of whom shall reside in the County of Westchester, to act as Commissioners of Appraisal under said act and discharge all the duties conferred by said act and the acts amendatory thereof.

At the above mentioned time and place an application will be made, as required by said act, for the highway system shown on said map of Section No. 1, as approved by the Court.

The following is a description of the real estate to be acquired in fee, together with a reference to the date and place of filing the map.

All those certain pieces or parcels of real estate situated in the Towns of North Castle and Mount Pleasant, County of Westchester and State of New York, shown on a map entitled "Southern Aqueduct Department, Section No. 11, Board of Water Supply of The City of New York, Map of real estate situated in the Towns of North Castle and Mount Pleasant, County of Westchester and State of New York, to be acquired by The City of New York under the provisions of chapter 224 of the Laws of 1905, as amended, for the construction of Kensico Reservoir and appurtenances, north of Kensico Lake and along the Bronx River and Beaufort Creek," which map was filed in the office of the Register of the County of Westchester at White Plains, New York, on the 3d day of July, 1906, as Map No. 1810, which parcels are bounded and described as follows:

Final Part.

Beginning at the most northerly point of Parcel No. 797, in the westerly line of a road leading from Tarrytown to Kenne Village, said point being also the northeaster corner of Parcel No. 804, and running thence nearly along the northerly line of said Parcel No. 804 north 70 degrees 52 minutes east 47.4 feet, crossing said road, to the northeaster corner of Parcel No. 803; thence partly along the northerly line of said parcel, along the westerly lines of Parcels Nos. 804 and 805, partly along the westerly line of Parcel No. 806, and along the westerly lines of Parcels Nos. 802 and 807, the following courses and distances: North 70 degrees 13 minutes east 394.6 feet, north 65 degrees 21 minutes east 406 feet, north 13.95 feet, north 24 degrees 44 minutes east 466 feet, north 28 degrees 46 minutes east 478.8 feet, north 38 degrees 4 minutes east 481.6 feet, north 32 degrees 13 minutes east 325.9 feet, north 16 degrees 48 minutes west 350.5 feet, north 1.901 feet, north 27 degrees 4 minutes east 351.6 feet, north 24 degrees 36 minutes east 305 feet, north 5 degrees 6 minutes east 409.9 feet, south 4 degrees 31 minutes east 157.5 feet, north 30 degrees 10 minutes east 191 feet, north 35 minutes east 407 feet, south 10 degrees 28 minutes east 402 feet, north 27 degrees 4 minutes east 375.5 feet, north 10 degrees 41 minutes east 356.3 feet, and north 24 degrees 38 minutes west 71 feet to the southeaster corner of Parcel No. 810, in the southerly line of a road leading from Pleasantville to White Plains; thence along the westerly and partly along the northerly lines of said Parcel No. 810, and along the northerly line of Parcel No. 811, the following courses and distances: North 24 degrees 10 minutes west 729.7 feet, crossing the junction of said road leading to White Plains, with Pleasantville road, north 20 degrees 41 minutes west 664.4 feet, north 24 degrees 21 minutes east 560.9 feet, north 28 degrees 13 minutes east 189.9 feet, south 19 degrees 20 minutes east 462.2 feet, north 28 degrees 19 minutes east 754.6 feet, south 27 degrees 19 minutes east 347.7 feet, north 28 degrees 13 minutes east 25.9 feet, north 85 degrees 13 minutes east 8.56 feet, south 88 degrees 28 minutes east 45.4 feet, south 80 degrees 49 minutes east 46.6 feet, north 82 degrees 45 minutes east 140.4 feet, south 88 degrees 4 minutes east 181.1 feet, north 0 degrees 7 minutes east 505.6 feet, north 13 degrees 11 minutes east 517.7 feet, north 65 degrees 4 minutes east 201.4 feet, and south 74 degrees 48 minutes east 42.4 feet to the northeaster corner of said Parcel No. 811, in the northerly line of before mentioned Pleasantville road; thence partly along the easterly line of said parcel, south 13 degrees 22 minutes east 114.4 feet, crossing said road, to a point in the southerly line thereof, at the most westerly point of Parcel No. 813; thence partly along the westerly line of said parcel and along the southerly line of said road, north 25 degrees 4 minutes

west 48° 2 feet, and north 38° degrees 46 minutes 32.87 feet; thence continuing along the westerly line of Parcel No. 84, north 24° degrees 21 minutes west 1,012.57 feet and north 1° degrees 29 minutes west 439.77 feet to the most northerly point of said corner in the line of the property of The City of New York, thence along said City property line and north 38° degrees 46 minutes 32.87 feet to the point of beginning.

City property line and the northerly, easterly and easterly along the southerly lines of said Parcel No. 813, and along the southerly line of Parcel No. 809, the following courses and distances: South 46 degrees as minutes east 376 feet, south 46 degrees 30 minutes east 1,136 feet, again

August 1, 1908.  
**FRANCIS KEY PENDLETON,**  
Corporation Counsel,  
and post office address, Hall of Records  
of Chambers and Centre streets, Borough

before mentioned road leading from Pleasantville to White Plains, to the most southerly point of said Parcel No. 809, said point being also the most easterly point of before mentioned Parcel No. 806; thence partly along the easterly line of said Parcel No. 806, along the easterly and partly along the westerly lines of Parcel No. 804, partly along the easterly line of before mentioned Parcel No. 803, partly along the northerly, along the easterly and partly along the southerly lines of Parcel No. 802, and continuing along said City property lines the following courses and distances: South 82 degrees 5 minutes west 733.7 feet, south 9 minutes west 1,430 feet, south 17 degrees 34 minutes east 870.1 feet, south 6 degrees 6 minutes east 1,165 feet, south 29 degrees 1 minute west 600.9 feet, south 75 degrees 44 minutes west 670.6 feet, crossing a lane leading to Lake Kenneon, south 16 degrees 49 minutes west 365.4 feet, north 46 degrees 13 minutes west 879.1 feet, south 1 degree 35 minutes east 332.3 feet, south 3 degrees west 302.9 feet, south 5 degrees 24 minutes east 28 feet, south 13 degrees 2 minutes west 60.5 feet, south 5 degrees 54 minutes west 280.6 feet, north 83 degrees 36 minutes east 59.8 feet, south 62 degrees 50 minutes east 42.1 feet, south 15 degrees 24 minutes west 80.6 feet, south 22 degrees 16 minutes west 200.0 feet, south 18 degrees 8 minutes west 101.6 feet, south 18 degrees 16 minutes west 286.6 feet, south 25 degrees 22 minutes west 27.3 feet, south 64 degrees 28 minutes east 183.8 feet, south 10 degrees 38 minutes west 325.7 feet, south 12 degrees 28 minutes east 154.8 feet, south 49 degrees 28 minutes west 200.3 feet, south 35 degrees 31 minutes west 310.0 feet and south 79 degrees 43 minutes west 335 feet to the most southerly point of said Parcel No. 801, in the southerly line of the before mentioned road leading from Tarrytown to Kensico Village, at the most easterly point of before mentioned Parcel No. 801; thence partly along the southerly line of said Parcel No. 801, south 61 degrees 34 minutes west 151 feet and south 61 degrees 34 minutes west 151 feet, crossing said road, to a point in the southerly line thereof, at the most easterly point of Parcel No. 797; thence partly along the southerly line of said parcel and the easterly line of Parcel No. 796, and continuing along said City property line, south 22 degrees 44 minutes west 315.4 feet, south 22 degrees 44 minutes west 160.4 feet and south 19 degrees 28 minutes east 267.7 feet to the most easterly point of Parcel No. 799, in the southerly line of a road leading from Valhalla and White Plains to Kensico Village; thence continuing along the easterly line of said parcel and running along said road line, south 26 degrees 43 minutes west 160.6 feet to the southeast corner of said parcel, thence along the southerly line of same, partly along the before mentioned southerly line of Parcel No. 798, partly along the southerly line of before mentioned Parcel No. 797, and continuing along said City property line the following courses and distances: South 46 degrees 16 minutes west 464.4 feet, south 17 degrees 26 minutes west 343.4 feet, south 14 degrees 41 minutes east 267.7 feet, south 62 degrees 41 minutes west 201.4 feet, south 87 degrees 14 minutes west 201.4 feet, south 87 degrees 14 minutes west 101.4 feet, south 39 degrees 34 minutes west 240.1 feet, south 32 degrees 20 minutes west 198.1 feet, south 21 degrees 25 minutes west 184.2 feet, south 11 degrees 43 minutes west 243.4 feet, south 52 degrees 33 minutes west 160.6 feet and south 41 degrees 14 minutes west 201.4 feet to the most southerly point of said Parcel No. 797, in the easterly boundary line of Real Estate Section No. 9, the map of which section was filed in the office of the Register of the County of Westchester, at White Plains, N. Y., on the 16th day of April, 1904; thence along the easterly boundary line and the westerly line of said Parcel No. 797, north 12 degrees 45 minutes west 184.2 feet to the southeast corner of Real Estate Section No. 10, the map of which section was filed in the office of the Register of the County of Westchester, at White Plains, N. Y., on the 16th day of April, 1904; thence along the easterly boundary line of said Section No. 10, and continuing along the westerly line of Parcel No. 797, north 12 degrees 48 minutes west 200.3 feet and north 12 degrees 48 minutes west 200.3 feet and north 12 degrees 48 minutes west 200.3 feet to the northeast corner of said section; thence still continuing along the westerly line of Parcel No. 797, north 43 degrees 25 minutes east 1,532 feet to the point of place of beginning.

### *Friend Part*

Beginning at the more southerly point of Parcel No. 614, in the centre of a road leading from Ardsley to Pleasantville in the line of the property of The City of New York, and running thence along said City property line and the centre line of said road, and partly along the southerly line of said parcel, north 35 degrees 15 minutes west 22 feet and north 37 degrees 20 minutes west 1,437 feet, thence continuing along the southerly line of said parcel and said City property line, south 88 degrees 26 minutes west 281.6 feet to the southwest corner of said parcel; thence along the westerly line of same, and still continuing along said City property line, north 45 degrees 45 minutes west 1,491.5 feet to the northwest corner of said parcel; thence along the northerly line of same, south 84 degrees 45 minutes east 600 feet, crossing the before-mentioned road leading from Ardsley to Pleasantville, to the northeast corner of said parcel; thence partly along the easterly line of same, south 80 degrees 45 minutes east 354.4 feet and north 88 degrees 45 minutes east 319.9 feet to another point in the before-mentioned line of the property of The City of New York; thence along said City property line and still continuing along the westerly line of Parcel No. 614, south 0 degrees 45 minutes east 400 feet and south 21 degrees 24 minutes west 305.6 feet to the point of place of beginning.

"Piano" Hand

*Third Part.*

Beginning at the northeast corner of Parcel No. 310, at the point of intersection of the westerly line of a road leading from Pleasantville to Port Chester (King street) with the southerly line of another road leading from Pleasantville, and running thence easterly along the easterly lines of said parcel and Parcel No. 320, and along the westerly line of said street, south 31 degrees 20 minutes east 662.4 feet, south 30 degrees 35 minutes east 564.4 feet, and south 31 degrees 12 minutes east 542.4 feet to the most easterly point of said Parcel No. 320 in the line of the property of The City of New York, thence continuing along the easterly line of Parcel No. 320, and running easterly along the easterly line and along the southerly line of Parcel No. 310, along the southerly line of Parcel No. 328, partly along the southerly line of Parcel No. 328, along the easterly line of Parcel No. 320, partly along the easterly line of Parcel No. 321, along the easterly line of Parcel No. 321, partly along the southerly line of Parcel No. 324, along the southerly line of Parcel No. 320 and along said City property line, the following courses and distances: South 47 degrees 22 minutes west 251.4 feet, south 24 degrees 24 minutes west 336.6 feet, south 24 degrees 20 minutes west 349.4 feet, south 26 degrees 30 minutes west 284.4 feet, south 27 degrees 34 minutes west 214.4 feet, south 29 degrees 22



parcel, north 49 degrees 25 minutes east 90 feet, north 8 degrees 40 minutes west 327.4 feet, north 28 degrees 10 minutes east 231.2 feet, and north 8 degrees 18 minutes east 333.9 feet to the northeast corner of said parcel; thence along the easterly line of same, along the easterly lines of before-mentioned Parcels Nos. 920 and 921 and partly along the northerly and easterly lines of before-mentioned Parcel No. 928 and the easterly line of Parcel No. 929, the following courses and distances: South 18 degrees 47 minutes east 280.5 feet, south 27 degrees 38 minutes west 260 feet, south 5 degrees 3 minutes east 673.7 feet, south 20 degrees 7 minutes east 95.6 feet, south 15 degrees 11 minutes east 335.1 feet, south 3 degrees 41 minutes east 145.5 feet, south 10 degrees 47 minutes east 203.2 feet, south 10 degrees 44 minutes east 644.1 feet, south 31 degrees 44 minutes east 370.3 feet, recrossing New Croton Aqueduct, south 58 degrees 16 minutes west 75 feet, south 37 degrees 44 minutes east 1,722.1 feet, north 79 degrees 22 minutes east 28.7 feet, south 7 degrees 49 minutes east 66 feet, south 31 degrees 44 minutes east 907.2 feet, north 38 degrees 16 minutes east 257.5 feet, south 31 degrees 44 minutes east 150 feet, north 26 degrees 30 minutes east 854.6 feet and south 63 degrees 21 minutes east 306.8 feet to the most easterly point of said Parcel No. 929, in the centre of the first before-mentioned road leading from Old Croton Dam to Ossining; thence along the centre line of said road, continuing along the easterly line of Parcel No. 929, and running partly along the northerly line of before-mentioned Parcel No. 930, the following courses and distances: South 26 degrees west 376.5 feet, south 14 degrees 57 minutes west 388.5 feet, south 10 degrees 47 minutes west 223.1 feet, south 26 degrees 43 minutes west 93.5 feet, south 2 degrees 45 minutes west 128.3 feet and south 1 degree 48 minutes west 66.7 feet; thence continuing along the northerly line of Parcel No. 930, running along the easterly and partly along the southerly lines of said parcel and partly along the easterly line of before-mentioned Parcel No. 931, the following courses, distances and curves: South 72 degrees 7 minutes west 103.6 feet, south 17 degrees 52 minutes east 131.0 feet, on a curve of 616.8 feet radius to the left, 480.3 feet, again crossing the before-mentioned road leading from Old Croton Dam to Ossining, south 57 degrees 51 minutes east 294.4 feet, south 78 degrees 26 minutes east 642.3 feet, south 10 degrees 35 minutes east 210 feet, south 27 degrees 46 minutes east 17.3 feet, south 12 degrees 57 minutes east 168.0 feet, south 18 degrees 18 minutes east 24.4 feet, south 8 degrees 20 minutes east 193.4 feet, south 11 degrees 1 minute east 101.8 feet, south 81 degrees 5 minutes west 115.1 feet, south 16 degrees 32 minutes west 203 feet, on a curve of 616.8 feet radius to the left, 28.7 feet, and south 13 degrees 23 minutes east 84 feet, to a point in the centre of the before-mentioned road leading from Kitchawan to Ossining; thence along the centre line of said road, and continuing along the easterly line of Parcel No. 931, south 48 degrees 45 minutes west 84.8 feet; thence still continuing along said easterly parcel line and running along the easterly line of before-mentioned Parcel No. 932, the following courses and distances: South 13 degrees 25 minutes east 282.2 feet, north 76 degrees 35 minutes east 75 feet, south 13 degrees 25 minutes east 293.4 feet, south 15 degrees 25 minutes east 534.2 feet and south 20 degrees 46 minutes west 408.9 feet to the southwesterly corner of said Parcel No. 932, in the northerly line of before-mentioned Parcel No. 933, in the before-mentioned line between the towns of Yorktown and Newcastle; thence along said town line and partly along said northerly parcel line, north 74 degrees 34 minutes east 100 feet, to the northeasterly corner of said parcel; thence along the easterly lines of said parcel and before-mentioned Parcel No. 934, and partly along the northerly and easterly line of before-mentioned Parcel No. 936, the following courses, distances and curves: South 0 degrees 30 minutes west 31.9 feet, south 29 degrees 22 minutes west 10.7 feet, south 14 degrees 10 minutes west 43.1 feet, south 14 degrees 20 minutes east 80.3 feet, south 8 degrees 17 minutes east 42.2 feet, south 12 degrees 24 minutes west 124.8 feet, south 20 degrees 27 minutes west 309.3 feet, south 16 degrees 43 minutes west 533.3 feet, south 10 degrees 17 minutes west 290.7 feet, south 22 minutes west 921 feet, south 8 degrees 28 minutes west 130.4 feet, south 23 degrees 1 minute west 391.7 feet, south 24 degrees 33 minutes west 482.3 feet, south 19 degrees 17 minutes west 218.4 feet, south 55 degrees 33 minutes west 210.6 feet, south 24 degrees 23 minutes west 286.6 feet, north 63 degrees 7 minutes west 45 feet, south 24 degrees 23 minutes west 113.6 feet, south 22 degrees 10 minutes west 120.2 feet, south 70 degrees 24 minutes east 22.7 feet, on a curve of 1,352.7 feet radius to the left, 288.6 feet, south 7 degrees 14 minutes west 490.0 feet, south 8 degrees 36 minutes west 66.9 feet, north 88 degrees 56 minutes east 10.5 feet, south 7 degrees 23 minutes west 66 feet, south 22 degrees 27 minutes west 109 feet and south 14 degrees 12 minutes east 289.6 feet, to the most northerly point of before-mentioned Parcel No. 937, in the westerly line of before-mentioned State road; thence partly along the easterly line of said parcel, south 3 degrees 22 minutes east 93.3 feet, again crossing said road to a point in the easterly line thereof, at the most northerly point of Parcel No. 938; thence along the easterly lines of said parcel and Parcel No. 940, south 1 degree 26 minutes west 295.7 feet and south 23 degrees 25 minutes 20 minutes west 175 feet to the most southerly point of said Parcel No. 940, in the easterly line of before-mentioned Parcel No. 941, in the easterly line of the before-mentioned road leading from Kitchawan to Chappaqua; thence along said easterly road and parcel lines the following courses and distances: South 23 minutes east 23.3 feet, south 19 degrees 45 minutes west 15.7 feet, south 26 degrees 52 minutes west 81 feet, south 18 degrees 34 minutes west 65.9 feet, south 2 degrees 20 minutes west 49 feet, and south 21 degrees 48 minutes east 48.5 feet to the southeast corner of said parcel; thence along the southerly line of same south 69 degrees 30 minutes west 56.6 feet, crossing said road to a point in the westerly line thereto at the most northerly point of Parcel No. 944; thence along the easterly line of said parcel, partly along the northerly and along the easterly lines of Parcel No. 945, along the easterly lines of Parcels Nos. 946, 947, 948 and 949, and partly along the easterly line of before-mentioned Parcel No. 951 the following courses and distances: South 20 degrees 1 minute west 107.3 feet, south 23 degrees 3 minutes east 26 feet, south 21 degrees 58 minutes west 106.4 feet, south 26 degrees 25 minutes west 152.7 feet, south 20 degrees 40 minutes west 102 feet, south 27 degrees 46 minutes west 102 feet, south 27 degrees 28 minutes west 163.8 feet, south 25 degrees 6 minutes west 245.6 feet and south 24 degrees 45 minutes 20 minutes east 68.3 feet, again crossing the before-mentioned road leading from Kitchawan in State road, to a point in the before-mentioned westerly line of the property of the New York Central and Hudson River Railroad Company (Putnam Division); thence along said railroad property line, and continuing along the easterly line of Parcel No. 951 south 44 degrees 2 minutes west 227 feet in the most northerly point of before-mentioned Parcel No. 952; thence partly along the easterly line of said parcel south 13 degrees 18 minutes east 80.3 feet, crossing said

railroad property to a point in the easterly line thereof at the most northerly point of before mentioned Parcel No. 932; thence along the easterly line of said parcel and the easterly and partly along the southerly lines of before mentioned Parcel No. 934 the following courses, distances and curves: South 11 degrees 18 minutes east 428.9 feet, south 8 degrees 44 minutes west 89.6 feet, south 40 degrees 26 minutes west 110 feet, on a curve of 641.8 feet radius to the left 102.3 feet, south 13 degrees 16 minutes west 181.3 feet, on a curve of 791.8 feet radius to the right 266.1 feet, south 33 degrees 58 minutes west 442 feet, south 7 degrees 47 minutes east 119.1 feet, south 28 degrees 57 minutes east 301.6 feet, on a curve of 816.8 feet radius to the right 367.1 feet, south 3 degrees 12 minutes east 1,028.4 feet, south 27 degrees 37 minutes east 215.4 feet, south 3 degrees 50 minutes west 130 feet and south 40 degrees 10 minutes west 179.8 feet to a point in the northerly line of the before mentioned road leading from Chappaqua to Ossining; thence along said road line and continuing along the southerly line of Parcel No. 934 south 50 degrees 5 minutes west 40.6 feet to the northeast corner of before mentioned Parcel No. 935; thence along the easterly line of said parcel, south 12 degrees 25 minutes east 16.7 feet, again crossing said road to a point in the southerly line thereof at the northeast corner of before mentioned Parcel No. 936; thence along the easterly lines of said parcels and before mentioned Parcels Nos. 937 and 938 and partly along the northerly and easterly lines of before mentioned Parcel No. 939, along the easterly line of Parcel No. 940 and along the easterly line of before mentioned Parcel No. 961 the following courses and distances: South 12 degrees 25 minutes east 237.6 feet, south 7 degrees 35 minutes west 75 feet, south 12 degrees 25 minutes east 3,629.7 feet, south 6 degrees 45 minutes east 50.1 feet, south 5 degrees 25 minutes west 148.8 feet and south 1 degrees 25 minutes east 427.6 feet to the south east corner of said Parcel No. 961, in the before mentioned line between the towns of Newcastle and Mount Pleasant; thence along said town line and the southerly line of said Parcel No. 961 north 52 degrees 3 minutes west 37.6 feet and north 38 degrees 32 minutes west 122.7 feet to the point or place of beginning.

The fee is to be acquired by The City of New York in all the real estate Parcels Nos. 910 to 961, both inclusive, contained in the above descriptions, excepting Parcels Nos. 913 and 914, over which perpetual easement is to be acquired.

Reference is hereby made to the said map, file as aforesaid in the office of the Register of the County of Westchester, for a more detailed description of the real estate to be taken as above described.

In case any real estate hereinbefore described is used for highway or other public purpose such use shall continue until such time as The City of New York may acquire the right to close the same.

Dated August 1, 1908.

FRANCIS KEY PENDLETON,  
Corporation Counsel.

Office and Post Office Address, Hall of Records, Corner of Chambers and Centre Streets, Borough of Manhattan, New York City.

Court House in White Plains, Westchester County, N. Y., on the 20th day of August, 1908, at 10 o'clock in the forenoon of that day, or as soon thereafter as counsel can be heard, for an order confirming said reports, and for such other and further relief as may be just.

Dated New York, August 4, 1908.

FRANCIS KEY PENDLETON,  
Corporation Counsel.

Office and Post Office address, Hall of Records, corner of Chambers and Centre Streets, Borough of Manhattan, New York City.

#8,39

## NINTH JUDICIAL DISTRICT.

### WESTCHESTER COUNTY.

#### Hill View Reservoir, Section No. 1, Third Separate Report.

In the matter of the application and petition of J. Edward Simmons, Charles N. Chadwick and Charles A. Shaw, constituting the Board of Water Supply of The City of New York, to acquire real estate for and on behalf of The City of New York, under chapter 724 of the Laws of 1903 and the acts amendatory thereto, in the City of Yonkers, Westchester County, New York, for the purpose of providing an additional supply of pure and wholesome water for the use of The City of New York.

PUBLIC NOTICE IS HEREBY GIVEN that the third separate report of Bernard P. Martin, James K. Aggar and George N. Righy, who were appointed Commissioners of Appraisal in the above-entitled matter by an order of this Court, made at a Special Term thereof, held at the Court House in White Plains, Westchester County N. Y., on May 4, 1907, was filed in the office of the Clerk of the County of Westchester on the 2d day of July, 1908.

Said report bears date June 30, 1908, and affects Parcels Nos. 25, 30, 51, 52, 53, 55 and 56, shown on the map in this proceeding.

Notice is further given that an application will be made at a Special Term of the Supreme Court of the State of New York, to be held in and for the Ninth Judicial District, at the Court House in White Plains, Westchester County, N. Y., on the 20th day of August, 1908, at 10 o'clock in the forenoon of that day, or as soon thereafter as counsel can be heard, for an order confirming said report, and for such other and further relief as may be just.

Dated New York, August 4, 1908.

FRANCIS KEY PENDLETON,  
Corporation Counsel.

Office and Post Office address, Hall of Records, corner of Chambers and Centre Streets, Borough of Manhattan, New York City.

#8,39

## PROPOSALS FOR BIDS AND ESTIMATES FOR THE CITY OF NEW YORK.

### NOTICE TO CONTRACTORS.

#### GENERAL INSTRUCTIONS TO BIDDERS.

The person or persons making a bid or estimate for any services, work, materials or supplies for The City of New York, or for any of its departments, bureaus or offices, shall furnish the same in a sealed envelope, indorsed with the title of the supplies, materials, work or services for which the bid or estimate is made, with his or their name or names and the date of presentation to the President or Board or to the head of the Department at his or its office, on or before the date and hour named in the advertisement for the same, at which time and place the estimates received will be publicly opened by the President or Board or head of said Department and read, and the award of the contract made according to law as soon thereafter as practicable.

Each bid or estimate shall contain the name and place of residence of the person making the same, and names of all persons interested with him therein, and, if no other person be so interested, it shall distinctly state that fact; also, that it is made without any connection with any other person making an estimate for the same purpose, and is in all respects fair and without collusion or fraud, and that no member of the Board of Aldermen, head of a department, chief of a bureau, deputy thereof, or clerk thereof, or other officer of The City of New York is, shall be or become interested, directly or indirectly, as contracting party, partner, stockholder, surety or otherwise in or in the performance of the contract, or in the supplies, work or business to which it relates, or in any portion of the profits thereof. The bid or estimate must be verified by the oath, in writing, of the party or parties making the estimate that the several matters stated herein are in all respects true.

Each bid or estimate shall be accompanied by the consent, in writing, of two householders or freeholders in The City of New York, or of a surety or safety company duly authorized by law to act as surety, and shall contain the matters set forth in the blank forms mentioned below.

No bid or estimate will be considered unless, as a condition precedent to the reception or consideration of any proposal, it be accompanied by a certified check upon one of the State or National banks of The City of New York, drawn to the order of the Comptroller, or money to the amount of five per centum of the amount of the bond required as provided in section 420 of the Greater New York Charter.

The certified check or money should not be enclosed in the envelope containing the bid or estimate, but should be either enclosed in a separate envelope addressed to the head of the Department, President or Board, or submitted personally upon the presentation of the bid or estimate.

For particulars as to the quantity and quality of the supplies, or the nature and extent of the work, reference must be made to the specifications, schedules, plans, etc., on file in the said office of the President, Board or Department.

No bid shall be accepted from or contract awarded to any person who is in arrears to The City of New York upon debt or contract, or who is a defaulter, as surety or otherwise, upon any obligation to the City.

The contract must be bid for separately.

The right is reserved in each case to reject all bids or estimates if it is deemed to be for the interest of the City so to do.

Bidders will write out the amount of their bids or estimates in addition to inserting the same in figures.

Bidders are requested to make their bids or estimates upon the blank forms prepared and furnished by the City, a copy of which, with the proper envelope in which to enclose the bid, together with a copy of the contract, including the specifications, in the form approved by the Corporation Counsel, can be obtained upon application therefor at the office of the Department for which the work is to be done. Plans and drawings of construction work may also be seen there.