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EXECUTIVE DEPARTMENT.

EXECUTIVE DEPARTMENT,
CITY HALL,
NEW YORK, December 8, 1874.

As authorized by section 106 of chapter 335 of the Laws of 1873, I hereby appoint Lindsay I. Howe and George Bowlend to be Commissioners of Accounts, in place of John F. Joy and Ezra M. Kingsley, who are hereby removed.

SAM'L B. H. VANCE,
Mayor.

In removing Mr. Joy and Mr. Kingsley from the position of Commissioners of Accounts, to which they were appointed by the late Mayor, and restoring to this position as I have done to-day, Mr. Howe and Mr. Bowlend, I wish to place on the records of this office the following explanation:

To Mr. Joy and Mr. Kingsley I have no objection, and in removing them I do not intend to reflect adversely upon them or their actions while in office. Neither do I intend to reflect on the action of my predecessor in appointing them.

It is well known that when Mr. Howe was removed from office he was in the course of investigating some of the departments of the city—these investigations having been entered upon at the special request of the Board of Aldermen. As President of that Board, while previous investigations of a like character were being prosecuted by Mr. Howe, I was, upon several occasions consulted by him in reference thereto, and was thus afforded an opportunity of judging of the ability and zeal with which he discharged his duties, and the impartial manner in which he dealt with the various matters he was required to pass upon. I am satisfied that had the late Mayor possessed the information in reference to Mr. Howe which was thus obtained by me, he would have hesitated before removing him from office without complaint, or at least until he had completed the duties required of him by the Board of Aldermen.

In view of these facts I consider it my duty, acting in the interest of the public, to see that the investigations entered upon, as I have explained, be completed, and I have accordingly restored Mr. Howe and Mr. Bowlend in order that this may be accomplished.

In making these appointments I do not in any way anticipate the action of my successor. The office of Commissioner of Accounts is held at the pleasure of the Mayor for the time being. Were it otherwise, even with the strong reasons already stated, I would not, under the circumstances upon which I entered on the office of Mayor, and considering the short period I am called upon to serve, have made the appointments without consulting with my successor on the subject.

SAM'L B. H. VANCE,
Mayor.

LAW DEPARTMENT.

OPINIONS OF THE COUNSEL TO THE CORPORATION.

When the office of Mayor is vacated by the death of the incumbent, the President of the Board of Aldermen becomes not only the acting but the actual Mayor of the city.

And his transfer to the Mayoralty creates a vacancy in the membership of the Board of Aldermen, to be filled (for the term of such vacancy) by the vote of a majority of the members elected.

LAW DEPARTMENT—OFFICE OF THE
COUNSEL TO THE CORPORATION,
NEW YORK, December 3, 1874.

To the Honorable the Board of Aldermen:

GENTLEMEN—My opinion is requested, whether the death of the late Mayor, and the imposition of the duties of his office upon the late President of the Board of Aldermen, create a vacancy in the

seat in your Body, lately held by the Hon. Samuel B. H. Vance.

The act of April 30, 1873, known as the Amended Charter of that year, provides that "Whenever there shall be a vacancy in the office of Mayor," "the President of the Board of Aldermen shall act as Mayor, and possess all the rights and powers of Mayor." (Laws of 1873, chapter 335, section 21.) It will be observed, that under the language of the law, the President of the Board is not only to "act as Mayor," but is to absolutely "possess all the rights and powers of Mayor." These words are as strong as any that could have been used. They clearly make the President of the Board of Aldermen the actual Mayor of the City when a vacancy has been created in the office. Mr. Vance is therefore, at this moment, under the Laws of the State of New York, as truly the Mayor of the City as was Mr. Havemeyer during the last twenty-three months of his life, and as will be Mr. Wickham if alive on the first day of the ensuing year. The law operates to absolutely divest him of the office of Alderman, and to invest him with the office of Mayor, during the time which Mr. Havemeyer would have served if his life had been prolonged to the first day of January. He holds but one office, and that the Mayoralty of the city. He performs the duties of one office, and one only. By operation of existing statutes he is, for the time being, as perfectly transferred from the Board of Aldermen to the Chamber of the Mayoralty as though he had resigned the former position and been elected to the latter.

Upon the death of President Harrison, in April, 1841, a question similar to this was considered by the eminent members of the cabinet which his successor, Mr. Tyler, appointed upon the accession of the latter. The inquiry arose whether the official designation of Mr. Tyler should be President or Acting President. The Constitution of the United States provides that—"In case of the removal of the President from office, or of his death, resignation, or inability to discharge the powers and duties of the said office, the same shall devolve on the Vice-President." (Sub-division 6, section 1, of article 2.) This clause does not, in express terms, declare that the Vice-President shall be the President. It simply says that the "powers and duties of the office shall devolve." So here, the article of the charter which we are considering does not expressly declare that the President of the Board of Aldermen shall be Mayor. It simply says that he "shall possess all the rights and powers of Mayor." This language is at least equally strong and comprehensive with that employed in the Constitution. Mr. Webster suggested that Mr. Tyler was not simply acting President, but President. This view was acquiesced in and acted upon by his colleagues in the Cabinet and by both Houses of Congress, nor was it ever questioned in any branch of the judiciary.

Again: When President Taylor died, Mr. Fillmore was declared and recognized, not as Acting President, but as President of the United States. The opinions of such jurists as Webster, Crittenden, Reverdy Johnson, and others, with the precedent established in the case of Tyler, were cited and acquiesced in by every branch of the Government of the United States. On the death of President Lincoln, and the accession of Mr. Johnson, the precedent was again discussed and deliberately followed. In the impeachment a question was raised whether Andrew Johnson was to be proceeded against as Vice-President or President; and a committee, comprising jurists of eminence, reported that he must be cited as President. So the House of Representatives and the Senate determined.

A separate act of the Legislature of this State, passed thirteen days after the adoption of the Charter, provided that any vacancy occurring in the Board of Aldermen by reason of death, resignation, or any other cause, should be filled by election by the Board in which such vacancy should arise by a vote of a majority of all the members elected to said Board. (Laws of 1873, chapter 857, section 1.)

In my judgment, there can be no question that Mr. Vance is the Mayor of the City, and not now a member of your Board; that his seat therein has become and is at present vacant; and that the Board clearly possesses the power and duty of filling such vacancy by vote of a majority of all the members elected.

I am, gentlemen,
Very respectfully,
Your obedient servant,

E. DELAFIELD SMITH,
Counsel to the Corporation.

Where the owner of real estate institutes a proceeding looking to the vacation of taxes standing of record against the property and having for its ultimate object the cancellation of leases held by a purchaser upon a tax sale, it is proper that the Counsel to the Corporation, being informed of the proceeding, should notify the lessee, and thus afford him an opportunity of appearing in defence of his interests.

LAW DEPARTMENT—OFFICE OF THE
COUNSEL TO THE CORPORATION,
NEW YORK, November 23, 1874.

GEORGE BURNHAM, Esq., Morristown, N. J.

SIR—Mr. John Townshend, of this city, claiming to be the owner of two certain lots situate on the south side of Eighty-ninth street, between Third and Fourth avenues, in this city, has served on Artemus S. Cady, Clerk of Arrears, notice that on the first Monday (7th) of December next he will apply to the Supreme Court for a mandamus directing Mr. Cady to furnish to him, Mr. Townshend, a bill of arrears of taxes on the said lots for the years 1851, 1856, 1857, 1858, 1859, 1860, 1863, 1864, and 1865, with all lawful charges and disbursements upon the sales of said lots for the said taxes; and further ordering that he receive the amount of said bill, and give a receipt therefor, and mark on the records of arrears of assessments that the taxes for the said years have been paid.

Mr. Cady informs me that the said lots have been sold for the taxes for those years; that you were the purchaser; and that leases have been delivered to you.

The object of this proceeding is, of course, eventually to compel the cancellation of such leases. As your rights would be thereby affected, will you please direct your counsel to call on me without delay, that he may be informed of the proceedings, and take such steps as he and you may think proper to protect your interests.

I am, sir,

Yours, respectfully,

E. DELAFIELD SMITH,
Counsel to the Corporation.

As to the duties and powers of the Board of Assessors with regard to the regulating and grading of the Boulevard from the northerly side of the circle at the intersection of Broadway, Eighth avenue, and Fifty-ninth street, to the southerly side of One Hundred and Fifty-fifth street: *quere?*

The Act of 1816, limiting the area of assessment to the lots fronting upon a street and only to the distance of half the block, relates only to proceedings taken to acquire title, and has no application to assessments made for work done upon the streets after the title has been acquired.

The area of assessment is left by law to the sound judgment of the Board of Assessors.

The map prepared by the Commissioner of Public Works in the matter above referred to is not conclusive on the Board of Assessors in regard to the area of assessment.

LAW DEPARTMENT—OFFICE OF THE
COUNSEL TO THE CORPORATION,
NEW YORK, November 24, 1874.

Hon. THOMAS B. ASTEN,

Chairman of the Board of Assessors:

SIR—Your letter to me of the 31st ultimo inclosed a communication from Mr. Thomas J. Powers, expressing his views as to the duties of the Board of Assessors in laying an assessment for the regulating and grading of the Boulevard from the northerly side of the Circle, at the intersection of Broadway, Eighth avenue and Fifty-ninth street, to the southerly side of One Hundred and Fifty-fifth street, and you request my opinion as to the duty of your Board in this matter.

Section 175 of chapter 86 of the Laws of 1813 authorized the expense of work of this description to be assessed among the owners or occupants of all the houses and lots intended to be benefitted thereby, in proportion, as nearly as might be, to the advantage which each should be deemed to acquire. The provision of this statute in regard to the area of assessment is not materially modified by section 8 of chapter 565 of the Laws of 1865 under which the work upon the Boulevard has been done. The change made by the provisions of the last-named law is that only one-half of the expense in the case of streets more than one mile in length can be assessed upon the property-owners. The section in question provides that the assessors, in making the assessment thereby authorized, may assess for the improvements referred to in the section all such parties and persons, lands and tenements, as they may deem to be benefitted by such improvements, and in such amounts as they may deem such parties and persons, lands and tenements, are benefitted thereby.

In my opinion, the effect of these laws is to leave the whole matter in the sound discretion of

the Board of Assessors. As stated by Mr. Powers in his communication, the Act of 1816, limiting the area of assessment to the lots fronting upon a street and extending only to the distance of half the block, relates only to proceedings taken to acquire title of land for streets, and has no application to assessments made for work done upon such streets after the title has been acquired.

I also concur in the opinion expressed by Mr. Powers that the map prepared by the Commissioner of Public Works is not conclusive upon the Board of Assessors in regard to the area of assessment. I suppose that this map is prepared by the surveyor in charge of the work as a matter of convenience to the assessors, though I have not been able to find any statute or ordinance which expressly authorizes or requires its preparation. However this may be, it certainly is not conclusive upon the Board. The law has designedly left the question of the area of assessment to the sound judgment of the Board of Assessors. If they are of opinion that only that property is benefitted which lies within a distance of half the blocks on each side of the street, then the assessment should be limited to such distance. If, on the contrary, the Assessors concur in the views expressed by Mr. Powers that the improvement of the Boulevard is a benefit to property on the west side of the city beyond such distance, then the area of such assessment should be enlarged to such extent as the Assessors may consider just and proper under all the circumstances.

I am, sir,

Yours, respectfully,

E. DELAFIELD SMITH,
Counsel to the Corporation.

BOARD OF EDUCATION.

WEDNESDAY, December 2, 1874.

The Board of Education held a stated session at the Hall of the Board, on Wednesday, 2d inst., at 4 o'clock P. M.

Present—Wm. H. Neilson, Esq., President; and Commissioners Baker, Beardslee, Brown, Dowd, Farr, Fuller, Halsted, Jenkins, Kelly, Klamroth, Lewis, Man, Matthewson, Patterson, Seligman, Townsend, Traud, West, and Wetmore—20.

Absent—Commissioner Vermilye—1.

The President put the question whether the Board would adopt the minutes of the stated session of November 18, as printed in the Journal, and it was decided in the affirmative.

Communications or Reports from Trustees.

The President laid before the Board the following communications:

Teachers.

From the Tenth Ward, nominating Miss Sarah J. Tooker, for Vice-Principal, Primary Department, Grammar School No. 7.

From the Thirteenth Ward, nominating Miss Albertine Cooley for Principal, Female Department, Grammar School No. 4, in place of Miss Catharine White, resigned; and Miss Jennette Robinson, for Vice-Principal.

Also, Miss Caroline H. Appleton, for Principal of Female Department, Grammar School No. 34, in place of Miss Harriet N. Goldey, resigned; and Miss Mary A. Tremper, for Vice-Principal. Referred to the Committee on Teachers.

From the Trustees of the Fourteenth Ward, relative to the appointment of a substitute Teacher for the month of October in Grammar School No. 21. Referred to the Committee on Teachers, with power.

From the Nineteenth Ward, nominating Miss Adeline G. Kelly for Principal of new Primary School in First avenue. Referred to the Committee on Teachers.

From the Seventh, Ninth, Tenth, Fifteenth, Sixteenth, Eighteenth, and Twenty-first Wards, asking that the absence of certain Teachers be excused. Referred to the Committee on Teachers, with power.

Evening Schools.

From the Trustees of the Eighth, Ninth, Twelfth, and Twenty-first Wards, nominating Assistant Teachers for the Evening Schools. Referred to the Committee on Evening Schools.

School Furniture.

From the Thirteenth Ward, asking for a clock for the branch of Primary Department of Grammar School No. 4.

From the Fifteenth Ward, asking for a new piano in Primary Department of Grammar School No. 47; and from the Sixteenth Ward, asking for a new piano in Grammar School No. 45. Referred to the Committee on School Furniture.

Buildings.

From the Thirteenth Ward, asking for authority to hire premises No. 95 Attorney street. Referred to the Committee on Buildings.

OFFICE OF THE COMMISSIONERS
FOR THE**Erection of the Court-house in
Third Judicial District
OF THE CITY OF NEW YORK.**233 BROADWAY, ROOM 5,
28th November, 1874.

PROPOSALS FOR THE HEATING APPARATUS.
and for the Steam Elevator of a Court-house, Bell-tower, and Prison building, to be erected in the Third Judicial District of the City of New York, on Sixth avenue, Greenwich avenue, and West Tenth street.

Separate proposals, in sealed envelopes, will be received at the office of the Commissioners, 233 Broadway, Room 5, until Friday, the eleventh day of December, 1874, at the hour of 12 M., when they will be opened, for the construction and erection of—

I. The Heating Apparatus.
II. The Steam Elevator, in accordance with the drawings and specifications for the same, which may now be seen at the office of the said Commissioners, 233 Broadway.

No proposal will be considered unless accompanied by the consent, in writing, of two responsible householders or freeholders of the City of New York, with their respective places of business or residences being named, to the effect that they will become bound as sureties in the sum of three thousand dollars for the faithful performance of the contract, should it be awarded upon that proposal for the Heating Apparatus; and in the sum of one thousand dollars for the faithful performance of the contract, should it be awarded upon that proposal for the Steam Elevator.

Each proposal must state the name and place of residence of the person making the same.

The Commissioners reserve the right to reject any or all proposals, if, in their judgment, the same may be for the best interests of the City.

Proposed sureties must verify their consent before a Judge of a Court of Record, in the County of New York.

Forms of proposals may be obtained at the office of the Commissioners, as above.

Proposals must be addressed to the Commissioners for the erection of the Court-house in the Third Judicial District of the City of New York, and indorsed "Proposals for Heating Apparatus, Court-house, Third Judicial District," or "Proposals for Steam Elevator, Court-house, Third Judicial District," as the case may be.

HENRY H. PORTER, Pres't,
EDWARD BERRIAN
WILLIAM DODGE,
Commissioners.J. AUGUSTUS PAGE,
Secretary.**DEPARTMENT OF PUBLIC CHAR-
ITIES AND CORRECTION.**DEPARTMENT OF
PUBLIC CHARITIES AND CORRECTION,
CORNER OF THIRD AVENUE AND ELEVENTH ST.,
NEW YORK, DEC. 8, 1874.**DRY-GOODS.**

PROPOSALS, SEALED AND INDORSED AS
above, will be received by the Commissioners of Public Charities and Correction, at their office, until 10 o'clock, A. M., of the first day of December, 1874, at which time they will be publicly opened, for furnishing and delivering at the foot of East Twenty-sixth street, free of all expense:

50 to-4 White Quilts,
5 bales Brown Muslin,
5 cases Blue Denims,
5 cases Ticking.

of the quality of samples at this office.

The award of the contract will be made as soon as practicable after the opening of the bids.

No proposal will be considered unless accompanied by the consent, in writing, of two householders or freeholders of the City of New York, with their respective places of business or residence, to the effect that if the contract be awarded under that proposal, they will, on its being so awarded, become bound, as sureties, in the estimated amount of fifty per cent. for its faithful performance, which consent must be verified by the justification of each of the persons signing the same for double the amount of surety required. The sufficiency of such security to be approved by the Comptroller.

No proposal will be accepted from, or a contract awarded to, any person who is in arrears to the Corporation upon debt or contract, or who is defaulter, as security or otherwise, upon any obligation to the Corporation.

Blank forms of proposals and specifications, which are to be strictly complied with, can be obtained on application at the office of the Department.

JAMES BOWEN,
WILLIAM LAIMBEER,
MYER STERN,
Commissioners.DEPARTMENT OF
PUBLIC CHARITIES AND CORRECTION,
CORNER OF THIRD AVENUE AND ELEVENTH STREET,
NEW YORK, DECEMBER 7, 1874.

IN ACCORDANCE WITH AN ORDINANCE
of the Common Council "In relation to the burial of strangers or unknown persons who may die in any of the public institutions of the City of New York," the Commissioners of Public Charities and Correction report as follows:

At Lunatic Asylum, Blackwell's Island—Catherine Kelly, age 28 years; 4 feet, 11 inches high; hazel eyes; brown hair. Had on plaid dress, plaid shawl, hat, petticoat, chemise, shoes and stockings; transferred from Emigrants Refuge, March 14, 1874. There has been no person to visit her, nor could any information be obtained from her or her friends or relatives. No effects found on her person.

At Morgue, Bellevue Hospital—Unknown man from Tenth Precinct Station-house; age about 35 years; 5 feet 8 inches high; dark brown hair; moustache and side whiskers; gray eyes; excision of right elbow joint. Was dressed in brown overcoat, dark coat with white stripes, pants the same, black cassimere coat with black silk collar, lappels and cuffs, brown and white mixed vest, blue flannel shirt, white knit undershirt and drawers, paper collar, gray woolen socks with red tops, gray felt hat, and boots well worn. No effects found on his person.

At Penitentiary, Blackwell's Island, December 6, 1874—Jeruth Jove Davies; age 27 years; born in England; 14 months in United States, convicted of assault at the Court of General Sessions; sentenced by Recorder Hackett, May 26, 1874, to one year's imprisonment. Height 5 feet, 6½ inches; black hair; brown eyes; scars on forehead. When received at Penitentiary had on brown cardigan jacket, dark pants and vest, linen shirt, woolen undershirt, white soft hat, boots, pocket-book empty. He states that his wife, Mrs. Davies, resides at 101 Centre street, Lower Broughton, Manchester, England.

By Order.

JOSHUA PHILLIPS,
Secretary.DEPARTMENT OF
PUBLIC CHARITIES AND CORRECTION,
CORNER OF THIRD AVENUE AND ELEVENTH ST.,
NEW YORK, NOVEMBER 28, 1874.

IN ACCORDANCE WITH AN ORDINANCE
of the Common Council "In relation to the burial of strangers or unknown persons who may die in any of the public institutions of the City of New York," the Commissioners of Public Charities and Correction report as follows:

At New York City Asylum for the Insane, Ward's Island, November 27, 1874—Eugene Smith, age 26 years; 5 feet 10 inches high; dark hair; brown eyes. This patient was transferred from old Lunatic Asylum, Blackwell's Island, and had on Corporation clothes. There has been no person to visit him, nor could any information be obtained of his friends or relatives. No effects found on his person.

By Order.

JOSHUA PHILLIPS,
Secretary.DEPARTMENT OF
PUBLIC CHARITIES AND CORRECTION,
CORNER OF THIRD AVENUE AND ELEVENTH ST.,
NEW YORK, DECEMBER 2, 1874.

IN ACCORDANCE WITH AN ORDINANCE
of the Common Council "In relation to the burial of strangers or unknown persons who may die in any of the public institutions of the City of New York," the Commissioners of Public Charities and Correction report as follows:

At Morgue, Bellevue Hospital, from Thirty-first Precinct Station-house—Unknown man, about 60 years of age; 5 feet 6 inches high; gray hair, light side whiskers. Was dressed in black overcoat, black vest, plaid pants, brown woolen shirt with red cross-bar, calico shirt with brown stripes, white and black check woolen comforter, high leg boots. No effects found on his person.

By Order.

JOSHUA PHILLIPS,
Secretary.DEPARTMENT OF
PUBLIC CHARITIES AND CORRECTION,
CORNER OF THIRD AVENUE AND ELEVENTH ST.,
NEW YORK, DECEMBER 1, 1874.

IN ACCORDANCE WITH AN ORDINANCE
of the Common Council "In relation to the burial of strangers or unknown persons who may die in any of the public institutions of the City of New York," the Commissioners of Public Charities and Correction report as follows:

At New York City Asylum for Insane, Ward's Island, November 29, 1874—John Bonner, age 35 years; admitted March 14, 1873; height, 5 feet 2 inches; gray hair; hazel eyes. Had on Corporation clothes. This patient was transferred from Charity Hospital, Blackwell's Island. There has been no person to visit him, nor could any information be obtained in regard to his relatives or friends. No effects found on his person.

At Soldiers' Retreat, Ward's Island, November 30, 1874—Edward Gundbach, formerly Corporal of Company K, Sixty-eighth New York Volunteers; native of Germany; 45 years of age; 5 feet 8 inches high; dark hair, whiskers, and moustache. Had on when admitted, September 29, 1874, satin pants, white cotton shirt, striped cloth vest, brown cloth overcoat, blue cloth cap, gaiters. No person has visited him since admitted.

By Order.

JOSHUA PHILLIPS,
Secretary.DEPARTMENT OF
PUBLIC CHARITIES AND CORRECTION,
CORNER OF THIRD AVENUE AND ELEVENTH STREET,
NEW YORK, DECEMBER 3, 1874.

IN ACCORDANCE WITH AN ORDINANCE
of the Common Council "In relation to the burial of strangers or unknown persons who may die in any of the public institutions of the City of New York," the Commissioners of Public Charities and Correction report as follows:

At Bellevue Hospital—Unknown woman, about 30 years of age; 5 feet, 3 inches high; dark brown hair. Was dressed in black velvet jacket, black silk waist, ruffles of same material around wrist, collar and shoulders, black empress cloth skirt with box flounce, brown mixed petticoat (such as worn by prison help), black cloth gaiters, white cotton stockings, purple scarf. Brass night-ke found on her person.

By Order.

JOSHUA PHILLIPS,
Secretary.**DEPARTMENT PUBLIC PARKS.**DEPARTMENT OF PUBLIC PARKS,
36 UNION SQUARE,
NEW YORK, DEC. 1, 1874.

PROPOSALS, IN SEALED ENVELOPES, WILL BE
received at the office of the above-named Department, until Wednesday, the 16th day of December, 1874, at the hour of 9:30 o'clock, A. M., when they will be publicly opened, for Lighting with Gas the Public Lamps on any or all the parks, places, squares, and bridges in the City of New York under the control of the said Department, during the four months commencing January 1, 1875.

Every proposal must state a definite and distinct price for each of the following items:

For the gas for each lamp, and for the lighting, cleaning, and reglazing the same, and replacing the cocks, tubes, and burners, crossheads, lamp-irons, and lanterns thereto, as in the manner specified.

For each lamp-post straightened as specified.
For each stand pipe refitted as specified.
For each lamp-post removed as specified.
For each lamp-post reset as specified.
For each new lamp fitted up as specified.

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

Each proposal must state the name and place of residence of the person making the same; the names of all persons interested with him therein; that it is made without collusion with any other person making an estimate for the same work; and that no member of the Common Council or other officer of the Corporation is directly or indirectly interested therein, or in any portions of the profits thereof.

The Department reserves the right to reject any or all proposals. Proposed sureties must verify their consent before a Judge of a Court of Record in the County of New York.

Forms of proposals may be obtained, and the terms of the contract, including the specifications (settled as required by law), seen at the office of the Secretary, as above.

Proposals must be addressed to the President of the Department of Public Parks, and indorsed "Proposals for Lighting Public Parks and Places."

H. G. STEBBINS, President,
PHILIP BISSINGER,
DAVID B. WILLIAMSON,
THOMAS E. STEWART,
Commissioners D. P. P.

WM. IRWIN,
Secretary D. P. P.**THE CITY RECORD.**

COPIES OF THE CITY RECORD CAN BE OBTAINED AT NO. 2 CITY HALL (NORTHWEST CORNER) BASEMENT
Price three cents each.

FINANCE DEPARTMENT.DEPARTMENT OF FINANCE,
BUREAU FOR THE COLLECTION OF TAXES,
December 1, 1874.**TO TAXPAYERS.**

NOTICE IS HEREBY GIVEN TO ALL PERSONS
who have omitted to pay their taxes for the year 1874, to pay the same to the undersigned, at the Bureau for the Collection of Taxes, before the 1st day of January, 1875.

On all taxes remaining unpaid on the 1st day of January, 1875, interest at the rate of 12 per cent. per annum will be charged from the day on which the assessment rolls and warrants were delivered to the Receiver of Taxes to the date of payment.

No money will be received after 2 o'clock P. M.
Office hours from 8 A. M. to 2 P. M.

MARTIN T. McMAHON,
Receiver of Taxes.CITY OF NEW YORK—DEPARTMENT OF FINANCE,
BUREAU FOR THE COLLECTION OF TAXES,
COURT-HOUSE PARK, 32 CHAMBERS STREET,
NEW YORK, DECEMBER 25, 1874.**TO TAXPAYERS.**

NOTICE IS HEREBY GIVEN, THAT ONE PER
cent. will be added to all taxes unpaid on the 1st of December; also an additional one per cent. on December 15. On all taxes remaining unpaid on January 1, interest at the rate of twelve per cent. per annum, calculated from the day the books were received by the Receiver of Taxes to the day of payment, will be added. No money will be received after 2 o'clock P. M. Office hours from 8 A. M. to 2 P. M.

MARTIN T. McMAHON,
Receiver.DEPARTMENT OF FINANCE,
BUREAU FOR THE COLLECTION OF ASSESSMENTS,
ROTUNDA, COURT-HOUSE,
NEW YORK, NOVEMBER 24, 1874.**NOTICE TO PROPERTY-HOLDERS.**

PROPERTY-HOLDERS ARE HEREBY NOTIFIED
that the following assessment lists were received this day in this Bureau for collection:

CONFIRMED NOVEMBER 17, 1874.

Sewer in One Hundred and Thirteenth street, between Third avenue and Harlem river.

Sewer in Eleventh avenue, between Fifth and Fifty-first streets, and in Fifth street, between Tenth and Eleventh avenues.

All payments made on the above assessments on or before January 23, 1875, will be exempt (according to law) from interest. After that date interest will be charged at the rate of seven (7) per cent. from the date of confirmation.

The Collector's office is open daily from 9 A. M. to 2 P. M., for the collection of money, and until 4 P. M. for general information.

SPENCER KIRBY,
Collector of Assessments.DEPARTMENT OF FINANCE,
BUREAU FOR THE COLLECTION OF ASSESSMENTS,
ROTUNDA, COURT-HOUSE,
NEW YORK, NOVEMBER 18, 1874.**NOTICE TO PROPERTY-HOLDERS**

PROPERTY-HOLDERS ARE HEREBY NOTIFIED
that the following assessment lists were received this day in this Bureau for collection:

CONFIRMED NOVEMBER 5, 1874.

Regulating, grading, curb, gutter, and flagging Eighty-fourth street, from Boulevard to River Drive.

Regulating, grading, etc., Twenty-fourth street, from Eleventh avenue to Hudson river.

Curb and flagging Tenth avenue, between Forty-sixth and Forty-seventh streets.

Flagging Fifth street, south side, between Ninth and Tenth avenues.

Paving Second avenue, from Sixty-third to Sixty-sixth street.

Paving Sixty-fifth street, from Third to Fifth avenue.

Fencing vacant lots on Madison avenue, from Sixty-ninth to Seventieth street, and on Sixty-ninth and Seventieth streets, from Fourth to Fifth avenue.

Fencing vacant lots on west side of Boulevard, between Sixtieth and Sixty-first streets, and on north side of Sixtieth street, 125 feet west of the Boulevard, and on south side of Sixty-first street, 100 feet west of the Boulevard.

Underground drains, between Sixty-second and Sixty-ninth streets, and between Boulevard and Hudson river.

All payments made on the above assessments on or before the 17th day of January, 1875, will be exempt (according to law) from interest. After that date interest will be charged at the rate of seven (7) per cent. from the date of confirmation.

The Collector's office is open daily, from 9 A. M. to 2 P. M., for the collection of money, and until 4 P. M. for general information.

SPENCER KIRBY,
Collector of Assessments.CITY OF NEW YORK—DEPARTMENT OF FINANCE,
BUREAU OF ARREARS,
September 1, 1874.

NOTICE OF SALE OF LANDS AND TENEMENTS
for Unpaid Assessments for Streets, Avenues, and Park Openings, Widening, and Extensions.

Under the direction of Andrew H. Green, Comptroller of the City of New York, the undersigned hereby gives public notice, pursuant to the provisions of the act entitled "An act for the collection of taxes, assessments, and Croton water rents in the City of New York, and to amend the several acts in relation thereto, passed April 8, 1871," that the respective owners of all the lands and tenements on which assessments have been laid and confirmed, and are now due and unpaid, and have remained due and unpaid since the confirmation of said assessments for streets, avenues, and park openings, widenings, and extensions, confirmed prior to January 1, 1871, are required to pay the amount of the assessments so due and remaining unpaid to the Clerk of Arrears, at his office, in the Finance Department, in the New Court-house, in the City of New York, together with the interest thereon, at the rate of twelve per cent. per annum to the time of payment, with the charges of this notice and advertisement.

And if default shall be made in such payment, such lands and tenements will be sold at public auction at the New Court-house in the City Hall Park, in the City of New York, on Tuesday, December 15, 1874, at 12 o'clock noon, for the lowest term of years, at which any person shall offer to take the same, in consideration of advancing the amount of the assessment so due and unpaid, and the interest thereon as aforesaid to the time of the sale, and together with the charges of this notice and advertisement and all other costs and charges accrued thereon.

And that such sale will be continued from time to time until all the lands and tenements here advertised for sale shall be sold.

And notice is hereby further given that a detailed statement of the assessments, the ownership of the property assessed, and on which the assessments are due and unpaid, is published in a pamphlet, and that copies of the pamphlet are deposited in the office of the Clerk of Arrears in the Finance Department, and will be delivered to any person applying for the same.

A. S. CADY,
Clerk of Arrears.DEPARTMENT OF FINANCE,
BUREAU FOR THE COLLECTION OF ASSESSMENTS,
ROTUNDA, COURT-HOUSE,
NEW YORK, OCTOBER 10, 1874.**NOTICE TO PROPERTY-HOLDERS.**

PROPERTY-HOLDERS ARE HEREBY NOTIFIED
that the following assessment lists were received this day in this Bureau for collection:

CONFIRMED OCTOBER 2, 1874.

Regulating, grading, setting curb and gutter, and flagging 8 feet wide in Sixty-seventh street, from Eighth avenue to Hudson river.

Flagging Forty-ninth street (south side), between Eighth and Ninth avenues.

Sewer in Madison avenue and New avenue (east), between One Hundred and Twenty-first and One Hundred and Twenty-fifth streets, with branches.

Sewer in One Hundred and Twenty-third street, between Sixth avenue and Mount Morris square.

Basin on the southwest corner of Seventy-fifth street and Lexington avenue.

Basin on the northwest corner of Seventy-sixth street and Lexington avenue.

Underground drains between Seventy-fourth and ninety-second streets, and between Eighth and Tenth avenues.

Paving Fifty-fourth street, between Tenth and Eleventh avenues.

Paving Sixty-eighth street, from Fourth to Fifth avenue.

All payments made on the above assessments on or before the 11th day of December, 1874, will be exempt (according to law) from interest. After that date interest will be charged at the rate of seven (7) per cent. from the date of confirmation.

The Collector's office is open daily from 9 A. M. to 2 P. M. for the collection of money, and until 5 P. M. for general information.

SPENCER KIRBY,
Collector of Assessments.**BOARD OF EDUCATION.**OFFICE OF THE
BOARD OF EDUCATION,
CORNER OF GRAND AND ELM STREETS,
NEW YORK, NOVEMBER 25, 1874.

SEALED PROPOSALS WILL BE RECEIVED BY
the School Trustees of the Twenty-second Ward, at the Hall of the Board of Education, corner of Grand and Elm streets, until Monday, the 14th day of December, 1874, and until 9½ o'clock A. M. on said day, for the materials and work for a new School Building, to be erected on the north side of West Fifty-fourth street, between Sixth and Seventh avenues.

Proposals must state the estimate for each branch of the work separately, and be indorsed "Proposal for Mason Work," "Proposal for Carpenter Work," "Proposal for Painting."

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

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

The name of the party or firm submitting a proposal must be indorsed on the outside of the envelope containing said proposal.

The Trustees reserve the right to reject any or all of the proposals submitted.

JOEL W. MASON,
JOHN MORGAN,
JAS. R. CUMING,
ADNA H. UNDERHILL,
WALTER CARTER,
Board of School Trustees, Twenty-second Ward.OFFICE OF THE BOARD OF EDUCATION,
CORNER OF GRAND AND ELM STREETS,
NEW YORK, NOVEMBER 25, 1874.

SEALED PROPOSALS WILL BE RECEIVED BY
the School Trustees of the Twenty-fourth Ward, at the Hall of the Board of Education, corner of Grand and Elm streets, until Thursday, December 10, 1874, and until 4 o'clock P. M., on said day, for Additions and Alterations to Grammar School Building No. 60, situated near Kings bridge.

Sealed proposals will also be received at the same and place, for the Desks, Seats, etc., required for school.

Plans and specifications may be seen at the school, and at the office of the Superintendent of School Buildings, No. 146 Grand street, third floor.

Two responsible and approved sureties, residents of this city, will be required from each successful bidder; proposals will not be considered unless sureties are named.

The name of the party or firm submitting a proposal must be indorsed on the outside of the envelope containing said proposal.

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

MORRIS WILKINS,
GEO. H. MOLLER,
FERDINAND MEYER,
FRANKLIN EDSON,
M. K. HAMILTON, JR.,
Board of School Trustees, Twenty-fourth Ward.LAWRENCE D. KIERNAN,
Clerk.**POLICE DEPARTMENT.**POLICE DEPARTMENT—CITY OF NEW YORK,
PROPERTY CLERK'S OFFICE,
300 MULBERRY STREET,
NEW YORK, DECEMBER 3, 1874.

OWNERS WANTED BY THE PROPERTY
Clerk, 300 Mulberry street, Room 39, for the following property now in his custody without claimants:

Bag of wool, lot of male and female clothing, two trunks and contents, four bags and contents, three boxes of raisins, basket of wine, gold and silver watch, kid gloves, seven revolvers, load of furniture, and small amount of money.

C. A. ST. JOHN,
Property Clerk.POLICE DEPARTMENT OF THE CITY OF NEW YORK,
No. 300 MULBERRY STREET,
PROPERTY CLERK'S OFFICE, ROOM 39,
NEW YORK, NOVEMBER 10, 1874.

OWNERS WANTED BY THE PROPERTY
Clerk, 300 Mulberry street, for the following property, now in his custody, without claimants:

One boat, lot furniture, bag and contents, male and female clothing, lot of spoons and whalebone, cocoa matting, porcelain buttons, two trunks and contents taken from insane person, nine revolvers, and money taken from prisoners and found in street.

C. A. ST. JOHN,
Property Clerk.CENTRAL DEPARTMENT OF THE MUNICIPAL POLICE,
No. 300 MULBERRY STREET,
PROPERTY CLERK'S OFFICE, ROOM 39,
NEW YORK, SEPTEMBER 24, 1874.

OWNERS WANTED BY THE PROPERTY
Clerk, 300 Mulberry street, Room 39, for the following property, now in his custody without claimants:

Eight cans salad oil; three black bags and contents; case sugar-paper; two trunks and contents; lot furniture; rope; locket; thirty-six pair shoes; two skiffs; thirteen revolvers, etc.

C. A. ST. JOHN,
Property Clerk.