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### TAXES AND ASSESSMENTS.

#### Report of the Commissioners, June 30, 1875.

To the Hon. WM. H. WICKHAM, Mayor:

SIR—The Report of this Department for the last quarter, embraces, necessarily, a statement of the results of the year's work, inasmuch as during that quarter the corrections and reductions are completed, and the assessments for the year fixed and determined.

The assessments for the year 1875 have been made under circumstances of peculiar depression and embarrassment. The panic which broke upon the country in the fall of 1873, and which it was hoped would cease to operate, like that of 1857, in a few weeks or months, has not yet been followed by any substantial or marked reaction, but has been succeeded by a paralysis in business affairs—a species of commercial dry rot—which continues to exhaust the resources of business men, who have been hopeful that each recurring season would bring with it the ardently desired revival of trade.

The total assessments for 1875 are \$1,100,943,699  
" " 1874 were 1,154,029,176

#### Personal Property.

The assessments upon personal property for the year 1874 revealed but a small proportion of the extent of the losses sustained by the disasters of 1873 and the early months of 1874, during which the assessment-rolls for 1874 were completed. In their report for 1874 the Commissioners said:

"It may well be doubted whether the figures for 1874 adequately represent the actual diminution in the value of personal property in this city. Many small traders and operators were swept under by the first wave of the revulsion of last year, and did not appear to correct or cancel their assessments, and others still were too much confused (a very natural result of what is commonly called a 'panic') to make any statement of their affairs which they would feel justified in verifying by oath; and unless there should be a very marked revival in general business, the assessments for 1875 must be awaited to reveal in full the consequences of the commercial disasters of 1873-4."

The soundness of this conjecture is sadly verified by the footings of the assessments for 1875, as the following comparative table shows:

ASSESSMENTS—PERSONAL PROPERTY.	1874.	1875.
Resident.....	\$170,619,181	\$125,922,840
Non-resident.....	26,964,430	17,986,325
Shareholders of Banks.....	74,897,570	73,390,989
Total.....	\$272,481,181	\$217,300,154
Decrease.....		\$55,181,027

#### Causes of Decline.

The very great decrease, as shown above, is not referable wholly to the prostrate condition of business affairs. For many years past there have been placed upon the books, owing to a disposition to enforce the personal tax laws with efficiency, a very large number of names, representing amounts upon which the taxes, after exhausting the means provided by law, have been uncollected. It is to be remembered that the duty of collecting the taxes is, very properly, placed in another Department. The law (chap. 334, sec. 5, Laws of 1867), indeed, provides that the Attorney for the Collection of Arrears shall make a return to the Department of Taxes and Assessments of "all cases dismissed" (by the Court) "on account of the inability of the person to pay the tax." This report is not required to be made in regard to the assessments for 1874 until the 31st December, 1875, six months after the certified rolls for 1875 have been sent to the Supervisors. Moreover, the report required by law only relates to cases "dismissed" by the court, and does not include the many hundreds of cases where the parties have removed beyond the jurisdiction, or where death has asserted his lien before that of the tax collector could be enforced. In such cases there can be no "dismissal" by the court, as no summons can be served.

A few months ago the Commissioners discovered that the uncollected assessments and taxes upon personal property were as follows:

YEAR.	TAX UNCOLLECTED.	REPRESENTING ASSESSMENT.
1865.....	\$347,758 08	\$11,630,702 00
1866.....	329,401 06	14,324,391 00
1867.....	571,023 42	21,386,516 00
1868.....	886,385 81	33,322,744 00
1869.....	639,934 17	28,190,925 00
1870.....	902,376 27	40,105,612 00
1871.....	1,044,343 11	48,110,908 00
1872.....	1,487,706 49	51,282,523 00
1873.....	1,099,634 14	43,985,360 00

—and that during these years the city had paid as its quota of State tax upon these assessments over \$1,900,000. The uncollected tax upon personal assessments for the year 1874 was, on the 1st of June, \$1,041,560, representing assessments amounting to \$37,198,557.

The first duty of the Commissioners was obviously, at any cost of time and trouble, to purge the rolls of all assessments which were uncollected, and which there was sufficient reason to believe were uncollectable. This work has been done with such thoroughness that but few assessments remain which will probably not be collected. Some, of course there will certainly be. The Commissioners have no power to insure solvency or immortality to those whose names are inscribed upon their rolls. The result of this careful revision has been to reduce the nominal amount of the assessments about \$27,000,000, leaving over \$10,000,000 still uncollected and uncanceled, as believed to be probably collectable.

Another cause of the decline has been several decisions of the courts, the effect of which has been to strike from the rolls certain lines of assessments which have hitherto been enforced. In some of these cases the private judgment of the Commissioners was against the validity of the assessments they imposed. But this Board would not assume the responsibility of exempting any class of property not clearly defined by law, except under an adequate judicial decision upon a fully contested case. The effect of these judicial decisions upon the assessments for 1875, may be thus stated:

The decision in the case of the Canada banks strikes from the rolls about..... \$2,000,000  
The decision in the case of the New York Real Estate Association strikes from the rolls about..... 2,000,000  
The decision in the case of Trowbridge, Administrator of the Hardin Estate, strikes from the rolls about..... 4,000,000

In all about..... \$8,000,000

The decrease in the assessments upon insurance companies, attributable chiefly to the further investment of their capitals in non-taxable securities, is..... \$1,525,514  
The decrease in the assessments upon trust and indemnity companies, owing chiefly to the failure of some and heavy losses by others, is..... 1,683,547  
The decrease in the assessments of other miscellaneous corporations, referable in small part to investments in non-taxable securities, but chiefly to failures and losses, is..... 6,818,375

The decrease in the assessments upon the shareholders of banks is attributable to increased investments in real estate by ten banks, reduction of capital by five banks, and impairment of capital by one bank, in all..... \$2,201,926  
From which deduct decrease of real estate by three banks, increase of capital by five banks, of which one is new, in all..... 695,345

In all..... \$11,534,017

From the total decrease..... \$55,081,027  
Deduct the amounts attributable to special causes as above, viz., erased, uncollected, and worthless, \$27,000,000; by decisions of courts, \$8,000,000; and by decrease in corporations, \$11,534,017..... 46,534,017

And it leaves the sum of..... \$8,647,010

to be referred to the losses and insolvencies of firms and individuals.

Of the gravity of these last causes some general idea may be formed from a comparison of the failures in the City of New York, as reported by the Mercantile Agency of Messrs. Dun, Barlow & Co. In 1871 and 1872 they were for about \$20,000,000 in each year; in 1873 they rose to nearly \$93,000,000, and in 1874 were \$32,500,000. This agency deals, of course, only with houses of some magnitude, and does not include the many hundreds of small traders, whose limited capital finds a place upon the assessment rolls. These small traders, whose heads are at no time very far above water, are at once submerged by the first wave of financial trouble.

Another partial cause for the decline is, however, to be fairly taken into account. At several sessions of the Ways and Means Committee of the Assembly of this State, held in this city, in response to the searching inquiries made by the Committee, such statements were made as to the defects of the laws for assessing personal property, that many taxpayers were, for the first time, informed of their rights. That Committee were then told that "every debate, every report, every newspaper article enlightens the public as to its rights, and impairs the vital force of a law already almost defunct."

"It will not stand a jar, not even the jar you, gentlemen, are giving it to-day. It will not bear the light. It cannot endure scrutiny. Investigation is fatal to it." As one result of this investigation, several taxpayers found that they had for years been paying upon property exempt by law, and have made reclamation upon the Commissioners for such illegal assessments. But from the City Treasury there are "no returning steps," and such claims are of no avail.

Although it is quite superfluous to adduce any proof that the past year has been one of depression and disaster, it is interesting to observe the harmony between several classes of facts when grouped. Life insurance policies are held as a resource against the post mortem affliction of poverty upon those dearest to the insured, and are allowed to lapse only under circumstances of direst necessity; and yet, the insurance returns show that in this State the amount insured declined in 1874 \$88,790,948, as compared with 1873.

There are no official statistics by which the volume of domestic trade can be accurately gauged, but the customs returns in regard to foreign goods give reliable data as to the course of foreign trade, and inferentially of general trade. From these it appears that the gold value of the imports of cotton, silk, linen, and woolen goods, and of wool, iron, and steel into the United States, was—

In 1872, from January to December, inclusive..... \$237,739,688  
In 1873, " " "..... 185,219,545  
In 1874, " " "..... 139,707,127

—a decrease in 1874, as compared with 1873, of \$45,512,418, and of \$98,032,561 as compared with 1872.

The number of names upon the Receivers' book assessed for personal property in 1874 was 14,366, and in 1875 the number is 8,920. Decrease, 5,446.

From the total decrease in personal assessments..... \$55,181,027  
Deduct decrease in corporations..... \$10,027,436  
" " banks..... 1,506,581  
" " under decisions of courts..... 8,000,000

And it leaves..... \$35,647,010

Deduct further the amount of deduction made under oath by those who are included in the 8,920 names remaining on the books, about..... 4,000,000

And it leaves..... \$31,647,010

which, divided among 5,446 names, as above, gives an average of \$5,811 to each name. The fact is, that scarcely any of the large capitalists have reduced or cancelled the sum assessed to them, but the entire reduction is confined almost literally to the class of small tradesmen assessed in sums ranging from \$500 to \$10,000 each.

#### Defects of the Law.

Each year the Commissioners have felt it their duty to expose the inutility for practical purposes of the present laws for assessing personal property. In this city every resource has been exhausted to produce satisfactory results. The general directory has been thoroughly explored, the business directory carefully canvassed, the resources of the Mercantile Agency utilized, the records of public offices transcribed, the U. S. returns of income analyzed, and even common rumor accepted and tested, and yet the result has been to retain a comparatively small amount upon the assessment rolls, and a very considerable proportion of that proves to be uncollectable. In all these processes, there are probably very few men in the city above the financial grade of laborer, who have not within the past five years been sifted under oath by this Department. Whatever may have been the private opinions of the Commissioners in regard to the expediency of assessing personal property, they have zealously striven to make the present laws as effective as possible. For 1875, they placed upon the Record books assessments amounting to \$565,331,330, which sum has been reduced, chiefly upon the sworn statement of the parties assessed, and the remainder upon the reports of sworn officers of the Department that the parties assessed were unable to pay, to \$143,909,165, exclusive of banks.

By the Revised Statutes it is provided that:

"The terms 'personal estate' and 'personal property' shall be construed to include all household furniture, moneys, goods, chattels, debts due from solvent debtors, whether on account of contract, note, bond, or mortgage, public stocks, and stocks in moneyed corporations."—(R. S. 5th Ed., Vol. 1, page 906.)

This certainly would seem to afford a basis large enough to insure the assessment of many hundred millions of dollars. It has been estimated that of the property thus described in the law, there is in this city about \$2,000,000,000. But the exemptions provided by law dispose of the greater part of this aggregate. These exemptions are:

Debts due from the owner of personal property;  
United States Bonds, notes, currency, stamps, checks, certificates of deposit and of indebtedness, and national bank notes;  
Metal, bullion, or coin in the possession, custody, or control of the United States assay officers;  
Imported merchandise, in the hands of the importer, in original packages;  
Goods and chattels owned by residents of this State, but having a situs out of the State;  
Property having a situs in this city, but owned elsewhere in this State;  
Personal property owned here, but situated in a foreign State, when securities for such investment are in the hands of a non-resident agent;  
Property in transitu—goods of non-resident owners sent here for sale, without the reinvestment of the proceeds here;  
The accumulations of life insurance companies and deposits in savings banks;  
Stocks of corporations outside of this State owned by residents here;  
Property exempt from execution.

Assuming the personal property in this city, described in the section of the law already quoted, to be..... \$2,000,000,000  
Under the operation of the above exemptions, it melts away in something like this fashion:

Invested in U. S. securities and issues of various forms..... \$500,000,000  
Indebtedness on bond and mortgage, and in other forms..... 450,000,000  
Imported goods..... 100,000,000  
Consigned goods..... 250,000,000  
Invested in stocks of corporations whose capital is in real estate, taxed..... 100,000,000  
In stocks of corporations of other States owned by residents here..... 150,000,000  
Property here owned by residents of other portions of this State..... 50,000,000  
Accumulations of life insurance companies..... 140,000,000  
Deposits in Savings banks..... 180,000,000

1,920,000,000

Leaving taxable..... \$80,000,000



This is less than the amount actually assessed. But it must be understood that the deposits in savings banks are exempt from taxation to the bank only, but are assessable as against the individual depositor. As a rule, however, each depositor has but a small sum, the rate of interest is low, and most of the depositors—many of them women—are persons in narrow circumstances, and against this class no attempt is made to enforce an assessment. If a Board of Commissioners should ever be found who were disposed to be factious or mischievous, social and financial disturbances of a very grave character might be produced by an attempt, which the law would justify, to tax the scanty savings of the poor deposited in savings banks. Large sums so deposited, however, are very often assessed, and constitute an appreciable portion of the property assessed. It may be said that the table last given proves too much. But it must be remembered that while in the aggregate it may be substantially correct, yet in detail the proportions will vary. One individual may owe more than his personal property amounts to, and another may owe less, yet the two together may owe enough to equal the possessions of both. One would of course be assessed, and in this way a larger assessment be obtained than an aggregate remainder would appear to warrant.

How entirely fallacious any calculation of the amount of taxable personal property is, when based upon mere evidence of possession, enough has been said to show. The entire fabric of personal property is so honeycombed by exemptions that it collapses at the touch of the Assessor, whose task is practically impracticable. It is as difficult under the present laws to assess personal property satisfactorily as it is (to use an illustration as old as Epictetus) "to take up whey with a hook."

One of the most unpleasant incidents in the experience of the Commissioners is the operation of their assessments in expelling residents. Not only because the tax upon the personal property is thereby lost, but because in every such instance real estate loses an occupant, and the general trade of the city is impaired by the loss of the consumption, in all its varied forms, of a family. Yet these incidents are of very frequent occurrence, and always affect a class which the city can ill afford to lose.

However small the aggregate assessments upon personal property in this city may appear to be, it is very large when it is regarded as a basis for a voluntary contribution. In a report made in March, 1874, the Commissioners said: "It may well be doubted whether, under existing laws, crumbled as they have been by judicial interpretations, any individual or corporation—the stockholders of banks excepted—need submit to the imposition of a tax upon personal property when there is a purpose to resort to any of the several methods of avoidance." Since that date other judicial decisions have still further impaired the force of the law. It is understood that, while there has been a general decrease in the assessment of personal property, in some counties in the State there has been an increase for the past year. This may very well be, for, in many counties, the law has been treated for years as substantially a dead letter. Where it has been heretofore administered with fidelity, however, a decline in valuations is inevitable. The decline in actual value of almost every commodity and security, as well as of rents and incomes, would prove that any increase in such a year could arise only from an attempt to make good the shortcomings of previous years, and be in itself a confession of former delinquency.

Hopes were entertained that some legislative action would have been taken with a view of devising measures of relief from the confusion and inefficiency of the tax laws. The State of New York has at present only the shadow of a personal tax law, and the effect of that shadow is detrimental to every interest and favorable to none. As a source of revenue it is insignificant. As a standing menace to trade and capital it is destructive. As an expatriating power it is effective. As affecting the interest of real estate it is a blight. As impairing a respect for and obedience to law it is corrupting. A system which should advance but a single step further than the present exemptions extend, and leave all personal property free to enter into and circulate through the State, undeterred by the shadow of an effete law, would benefit the character of this State as an enlightened government. Relieve real estate from any burden of State taxation, and let that be borne by a uniform tax upon corporations—a tax to be imposed by a State official—and a new impulse would be given to every material interest in the State.

The necessity for the taxation of corporations by a State officer, in order to insure uniformity, is demonstrated by the existing irregularities in the assessments upon the shareholders of banks. By the last report of the State Assessors it appears that:

\$350,000 of Bank Capital is assessed at nothing.		13,292,560 of Bank Capital is assessed at 50 p. c.	
215,000	"	20 p. c.	2,083,100
550,000	"	25 "	100,000
50,000	"	28 "	189,400
150,000	"	30 "	250,000
250,000	"	32 "	990,000
1,470,000	"	33½ "	3,795,000
260,000	"	35 "	3,760,000
4,964,640	"	40 "	875,000
150,000	"	42 "	400,000
281,000	"	45 "	10,934,605
100,000	"	46 "	750,000
299,991	"	47½ "	450,000

This is exclusive of New York and Brooklyn, where the assessment is at 100 per cent. Of the above, \$22,383,191 is assessed from nothing to 50 per cent., averaging 44½ per cent.; and \$24,577,105 from 60 to 112½ per cent., averaging 85½ per cent.

If, however, the State should prefer a narrow policy, based upon a determination to raise the largest revenue without regard to any other considerations or policy, the law should give power to tax all visible and tangible property within the State, without deduction of debts. Such a system would be arbitrary and inequitable, but it would have a merit which no other system that can be devised would have—it would be effective. Such a system would harass the agricultural interest and would blight the commercial interest, but it would yield a large amount of money.

#### Real Estate.

The same influences which have affected adversely the interests involved in personal property have also affected injuriously the interests invested in real estate; yet with this difference: personal property, as represented by debts and securities, may be annihilated by losses and bankruptcies, but real estate—except that so much of it as is represented in buildings may suffer destruction by fire—always remains. Depreciation in value may annihilate the interest of a nominal owner, who really owns but a "margin" of supposed value, but the property—the soil—is still there. There has been no general increase in the assessed valuation of real estate. The slight increase that appears represents almost exclusively the value of new buildings which have been completed, or advanced toward completion, since the assessments for 1874. The comparison for the two years is as follows:

#### Assessed Value of Real Estate.

1874.....	\$881,547,995	1875.....	\$883,643,545
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There are not, probably, more than five blocks in the city which have not declined in value during the last few months from 15 to 25 per cent. Forced sales have frequently been made at a much greater decline, but these are not to be accepted as fair criteria. Very often there are circumstances surrounding such sales that deter any offers except from parties who hold such interest in or relation to the property, as would make it idle for any one to compete with them. Unsettled, feverish, and weak, the market certainly has been. The alarmed or straitened seller has not been able to obtain prices anything like those which prevailed a year or two ago; but, on the other hand, the buyer, whose necessities compelled him to purchase, has not been able to obtain terms materially better than those that formerly prevailed. A peculiar trait in the human mind has also revealed itself, to the detriment of the general interests of real estate. A man owning his residence for which he had paid, say \$25,000, and who has no wish for change or removal, sees a sale under foreclosure of similar property at \$18,000 or \$20,000, and immediately, if weak or timid, he is seized with a desire to sell, but, of course, cannot do so upon any terms satisfactory or fair. While he could have sold at an advance upon the cost of his property he had no desire to sell, but when circumstances combine to prevent his receiving an offer, he throws his property in the market and goes about bewailing his inability to sell; and so far as he can, but without any such design, adds to the prevailing despondency. Should affairs, however, take an upward turn, he ceases to be a seller, and no longer bewails a loss he has never realized. Every real estate dealer will at once recognize this as a portrait drawn from life.

It is unquestionably true that there has been a good deal of anxiety among such owners of real estate as hold large quantities of unimproved property subject to heavy mortgages. Relying upon sales to meet the current expenses upon such property, the suspension of sales stops the source of income, and embarrassment, of course, results. A spirit of accommodation has generally prevailed, however, and serious disaster has been averted.

A decline in rents, where leases have expired, has also occurred, occasioned by the general dullness of trade, and the impaired incomes of tenants. With a revival of business an increased demand for stores and residences will, of course, arise, and a new impulse be given to real estate.

The condition of affairs already described has been the occasion of demands upon the Commissioners for a reduction of valuations, which have been pressed with unusual earnestness and pertinacity. To remonstrances and entreaties the Board have given respectful and careful attention, sympathizing with the necessities of many of these applicants. But, for the most part, it was found incompatible with a sense of duty and official obligation to yield to the demands. As has been often before stated, the assessments have been fixed heretofore at sixty per cent. of an estimated value. This rate was not chosen capriciously, but because this was the proportion of estimated value fixed by capitalists for many years as the sum expedient to loan upon property, with the contingency in view of accepting the property under foreclosure, in payment of the debt created by the loan. The only reason for and justification of the adoption of that proportion, is the condition of things which now exists; and yet the present state of affairs has been vehemently urged as the reason for a change of valuation to correspond with what is assumed to be the present reduced market value. It is at once conceded to the

owner and claimed of the State officials, that the present rate of assessment is relatively much higher than in recent years. Sixty per cent. upon the valuations of two and three years ago approaches much more nearly to the present market or nominal value than it did in the years named.

It does not seem to have been fully understood where the demand for reduction in assessment has been based upon general causes, causes operative in every section of the city, such as reduction of rents and general depression of business, that the recognition of such a claim in one instance, involved in justice and equity the application of the rule to every other piece of property in the city; and when that should have been done the relation of each piece of property to the other would stand precisely as it did before; and that, so far as local expenses were concerned, there would still remain so many millions of dollars to be raised from so many pieces of property, each of exactly the same relative value to the other as before any reduction was made. Of the effect of the desired reduction upon State taxation, some statements will follow in subsequent pages.

The few reductions which have been made were where property in a limited vicinage has suffered depreciation from causes not affecting the property in the city at large, or to correct some manifest error which, owing to the carelessness or absence of the owner, had heretofore escaped correction.

#### State Equalization

Beginning in 1871, the Commissioners have, in their reports and in other proper methods, protested against the inadequate allowance made by the State Board of Equalization to the City of New York, in view of the much higher rate of assessment in this city than in any other portion of the State. This complaint has been and is well founded. Very convincing proof of the truth of these allegations is afforded by a single incident. In 1873 the State Board added to the assessment of the entire County of Westchester \$2,677,723, in order to equalize the assessments in that county with those of New York. In 1874, upon the annexation of three of the towns of Westchester County, the Commissioners found it necessary, in order to bring the valuations in those towns to something like a fair proportion with the assessments in other portions of the city, to add \$13,468,847 to that same assessment for 1873. That is to say that, assuming that the rest of that county was assessed in the same proportion in 1873 as the three annexed towns were, the valuation of the county should have been increased \$76,334,957, instead of only \$2,677,723.

The message of the Mayor of this city relative to this important subject, in January last, and the action of the Board of Aldermen, served further to direct public attention to these discrepancies. While the truth remains that the State Board of Equalization has not reduced the valuations of this city so as to do anything like justice, yet it is gratifying to know that the time is at hand when, at least, a modicum of justice is likely to be obtained by another process, for which due credit should be given to the fidelity with which the State Assessors have pressed delinquent counties to a more faithful compliance with the law. It is only just to say that the continuous agitation of this question in this city has, at last, produced results in some degree satisfactory. By a table just issued, by the State Assessors, it appears that in 1874 nineteen of the sixty counties in this State increased their valuations from 20 to 212 per cent.

The following table gives the details:

COUNTIES.	Total Assessment of Real and Personal Property, 1873.	Total Assessment of Real and Personal Property, 1874.	Increase in Assessment of Real and Personal, 1874 over 1873.	Percentage of Increase.
Broome.....	\$7,713,557	\$9,384,179	\$1,670,622	21.6
Cayuga.....	19,832,889	38,859,051	19,026,162	96.
Chatauqua.....	16,264,209	41,170,503	24,906,354	147.
Delaware.....	8,528,704	15,586,780	7,058,076	80.4
Franklin.....	5,077,092	9,094,036	3,416,944	60.1
Genesee.....	14,138,846	18,649,319	4,510,473	31.8
Hamilton.....	665,654	842,961	177,307	26.6
Jefferson.....	15,300,731	20,168,588	4,867,857	31.8
Lewis.....	3,827,499	10,512,000	6,684,501	174.6
Livingston.....	13,379,157	26,380,941	13,001,784	90.4
Niagara.....	13,985,382	23,222,214	9,236,832	66.
Orleans.....	10,449,634	20,795,893	10,346,259	99.
Richmond.....	7,319,444	18,740,405	11,420,961	156.
Schoharie.....	4,880,038	9,561,798	4,681,760	96.
Schuyler.....	3,284,092	10,253,376	6,969,284	212.
Steuben.....	14,274,762	28,849,894	14,575,132	102.
Tompkins.....	7,242,381	17,030,751	9,788,280	135.
Wyoming.....	8,678,348	12,923,271	4,244,923	49.
Yates.....	7,855,580	11,152,524	3,296,944	41.

In addition to these counties fifteen others have reduced their valuations from .2 to 10 per cent., while the remainder have increased their valuations from .6 to 19 per cent. The total net increase of assessed valuation in 1874 over that of 1873 (including \$14,800,024 in New York City), is \$198,427,229. The Commissioners have also reliable information that several other counties have, for the year 1875, very largely increased their valuations. Now, while it is exceedingly pleasant to see the substantial increase in valuations in the nineteen counties included in the above table, it is difficult to suppress the inquiry, as to what the assessments must have been in 1873, which would warrant an increase in 1874, during a year of depression and disaster, of from 90 to 212 per cent.? It is, perhaps, better to restrain curiosity so long as a good work is done. It is upon these augmented valuations that the State tax authorized by the Legislature of 1875 is to be distributed. In the taxation for the future the city will find some relief in the distribution of the burden of the State tax upon a larger aggregate assessment. But for the current year no relief from the amount fixed as the quota of State tax payable by this city is attainable from any source. That sum is fixed and apportioned upon the basis of the assessments made here in 1873, so that if the Commissioners had complied with the urgent requests of many taxpayers, and reduced this year the general assessment 10 or 20 per cent., or even exceeded their demands and made a general reduction of 50 per cent., it would not have reduced the proportion of State tax to be paid in 1875, or even in 1876; and the immediate relief desired and expected would not have followed. It would have afforded poor consolation to any operator whose arms were already aching from holding on, to give him assurances that measures would be taken to afford him relief in 1877. There certainly is relief in the near future from the excessive burden of State taxation. It will come from the increased valuations in counties long grossly undervalued; from the completion of the payment of the bounty debt, the last installment of which is due in 1877; and by the action of the Governor of the State in cutting off superfluous and cutting down extravagant appropriations. To step aside a moment from the strictly local sphere within which this report has been kept, it seems proper to protest against the system which prevails of making the State appropriations in mills and fractions of a mill. Designed originally, and many years ago, as a method of deluding the taxpayer by saying "mills" when "millions" were meant, it is a reflection upon, if not an insult to, the intelligence of the people to continue the device. When a million of dollars is wanted it would be manly and honest to say so, and not resort to the timid subterfuge of asking 17-32ds of a mill. Besides, these appropriations by mills are made before the aggregate of the assessments upon which the mill tax is to be levied is known, and the sum to be realized therefrom is then necessarily an unknown quantity, and may exceed the sum required, as will be the case the present year; when the estimates of the product of a six-mill tax have been based upon a valuation (that of the previous year) \$198,427,229 less than the actual valuation proves to be, the result of which will be to exact from the taxpayers of the State, at a time of general financial embarrassment, \$1,190,833 of taxes more than was contemplated as product of the tax when the appropriation in mills was made. Had all the counties increased their valuations in a corresponding ratio with those included in the above table, this excess of taxation would have been enormously increased, and possibly have given rise to difficulties which it would have required extraordinary measures to overcome.

It may be claimed that Art VII., of section 13 of the Constitution requires such a method, but this is, to say the least, doubtful. Certainly, nothing can justify such a loose method of appropriation as may be found in chapter 417 of the Laws of 1874, where the gross products of various fractions of a mill are appropriated, without any specification in dollars. Where the specific sum in dollars is named, the surplus would remain in the Treasury, and go to reduce the taxation of the succeeding year, but where no such restriction is named, the entire product, more or less, goes to the object named. Under the act of 1859, the State Board of Equalization is enjoined "in no instance to reduce the aggregate valuations;" but while this seems clear, it is an open question whether that Board may not increase such aggregate.

#### Exempt Real Estate.

A great many words without knowledge have found utterance in regard to the amount of real estate exempted from taxation, as well as to its distribution among denominations or sects. The total has been increased during the present year by the action of the Legislature in exempting such portion of the New York Hospital property as is not a source of income. The Commissioners have no opinions to express as to the character and extent of these exemptions, further than to say that it should be a claim of remarkable and exceptional character which justifies the exemption of property from which an income is derived.

The following table gives the several descriptions of property exempted, together with the actual value, and what would be the assessed value, if assessed:



HOUSES OF WORSHIP.	Value.	Assessed Value, if Assessed.
Dutch Reformed.....	\$3,401,000 00	\$2,040,600 00
Baptist.....	2,432,000 00	1,459,200 00
Protestant Episcopal.....	10,709,000 00	6,425,400 00
Roman Catholic.....	6,999,000 00	4,199,400 00
Unitarian.....	900,000 00	540,000 00
Universalist.....	440,000 00	264,000 00
Congregational.....	417,000 00	250,200 00
Jewish.....	2,007,000 00	1,204,200 00
Lutheran.....	537,000 00	322,200 00
Methodist.....	2,818,500 00	1,691,100 00
African Methodist.....	99,000 00	59,400 00
Presbyterian.....	6,874,000 00	4,124,400 00
Reformed Presbyterian.....	62,000 00	37,200 00
United Presbyterian.....	50,000 00	30,000 00
Friends.....	295,000 00	177,000 00
Swedenborgian.....	100,000 00	60,000 00
	\$38,140,500 00	\$22,884,300 00
Hospitals.....	\$5,250,000 00	\$3,150,000 00
Dispensaries.....	181,000 00	108,000 00
	\$5,431,000 00	\$3,258,000 00
COLLEGES SCHOOLS, AND LIBRARIES.		
Protestant Episcopal Schools.....	\$540,000 00	\$324,000 00
Roman Catholic Schools.....	2,476,000 00	1,485,600 00
Various Missions and Mission Schools.....	600,000 00	360,000 00
Other Schools.....	893,000 00	535,800 00
Colleges.....	1,778,000 00	1,066,800 00
Libraries.....	1,235,000 00	741,000 00
	\$7,522,000 00	\$4,513,200 00
Asylums and Reformatories*.....	\$7,966,500 00	\$4,779,900 00
Masonic Hall.....	1,000,000 00	600,000 00
Academy of Design.....	1,450,000 00	270,000 00
Association Hall.....	600,000 00	360,000 00
Cooper Institute.....	800,000 00	480,000 00
Cemeteries.....	1,500,000 00	900,000 00
	\$12,316,500 00	\$7,389,900 00
Aggregate Values.....	\$63,410,000 00	\$38,046,000 00

\* In this sum is included the value of the land, worth about \$2,500,000.00, upon which some of the institutions are situated, and which is owned by the city.

These exemptions do not include the property belonging to the United States Government, or the parks, islands, school-houses, court-houses, etc., belonging to the city. If these were included, the aggregate would be increased to about \$205,000,000.00.

The valuations of the real and personal estates in the City of New York for the year 1875, as compared with those for 1874, are as follows:

Relative value of the Real and Personal Estate in the City and County of New York, as assessed for 1874 and 1875.

WARDS.	ASSESSMENTS FOR 1874.	ASSESSMENTS FOR 1875.	INCREASE.	DECREASE.
First.....	\$51,563,900	\$51,261,400	.....	\$302,500
Second.....	28,283,500	28,045,200	.....	238,300
Third.....	31,736,900	31,958,300	\$221,400	.....
Fourth.....	12,561,625	12,594,725	33,100	.....
Fifth.....	38,623,500	38,244,700	.....	378,800
Sixth.....	21,804,450	21,422,150	.....	382,300
Seventh.....	16,302,900	16,038,000	.....	264,900
Eighth.....	34,320,900	34,374,900	\$54,000	.....
Ninth.....	25,363,200	25,806,500	243,300	.....
Tenth.....	17,025,850	17,112,030	86,180	.....
Eleventh.....	14,851,400	14,855,900	4,500	.....
Twelfth.....	67,453,585	67,064,385	.....	429,200
Thirteenth.....	9,644,250	9,587,800	.....	56,450
Fourteenth.....	22,411,180	22,391,410	.....	19,770
Fifteenth.....	51,583,500	51,509,250	.....	74,250
Sixteenth.....	32,136,700	32,248,750	112,050	.....
Seventeenth.....	31,058,300	31,327,300	269,000	.....
Eighteenth.....	65,480,200	65,104,700	.....	375,500
Nineteenth.....	113,032,290	110,051,665	3,019,675	.....
Twentieth.....	35,946,300	36,026,650	80,350	.....
Twenty-first.....	72,311,900	72,511,400	199,500	.....
Twenty-second.....	64,995,300	65,475,615	579,315	.....
*Twenty-third.....	11,369,475	13,006,450	1,636,975	.....
*Twenty-fourth.....	11,536,890	9,624,065	.....	1,912,825
	\$881,547,995	\$883,643,545	\$6,530,345	\$4,434,795
Personal Estate.				
Resident.....	\$170,619,181	\$125,922,840		\$44,696,341
Non-resident.....	26,964,430	17,986,325		8,978,105
Shareholders of Banks.....	74,897,570	73,390,989		1,506,581
	\$272,481,181	217,300,154		55,181,027
Total Real and Personal for 1874.....	\$1,154,029,176	Total do. for 1875.....	\$1,100,943,699	Total Inc. \$6,530,345
				Total Dec. \$59,615,822

\* Territory transferred from Twenty-fourth to Twenty-third Ward.

Total Valuation for 1874.....	\$1,154,029,176	Total Decrease.....	\$59,615,822
Total Valuation for 1875.....	1,100,943,699	Total Increase.....	6,530,345
Decrease in 1875.....	\$53,085,477	Net Decrease.....	\$53,085,477

#### Personal Estate.

The following table exhibits the assessments on personal property in the City of New York for the years 1873, 1874, and 1875:

	1873.	1874.	1875.
Resident.....	\$184,965,583	\$170,619,181	\$125,922,840
Non-resident.....	29,831,665	26,964,430	17,986,325
Shareholders of banks.....	77,650,395	74,897,570	73,390,989
Totals.....	\$292,447,643	\$272,481,181	\$217,300,154

#### Number of Assessments.

The following table exhibits the number of names assessed for personal property, the number of applications for relief, the number proving to be exempt, and the number passed into the Receiver's books, for the years 1873, 1874, and 1875:

	1873.	1874.	1875.
Names on rolls at opening.....	29,513	25,293	16,971
Applications for reductions.....	16,767	12,126	9,471
Erased, not liable.....	13,307	10,927	8,051
Retained on Receiver's books.....	16,206	14,366	8,920

The number of banks and of shareholders for the years 1873, 1874, and 1875, respectively, was as follows:

	1873.	1874.	1875.
Number of banks.....	78	75	76
Number of shareholders.....	26,059	25,122	25,236

#### Recapitulation.

The following table exhibits the total valuations on real and personal estates for the years 1873, 1874, and 1875:

	1873.	1874.	1875.
Real estate.....	\$836,603,380	\$881,547,995	\$883,643,545
Resident personal.....	184,965,583	170,619,181	125,922,840
Non-resident personal.....	29,831,665	26,964,430	17,986,325
Shareholders of banks.....	77,650,395	74,897,570	73,390,989
Totals.....	\$1,129,141,023	\$1,154,029,176	\$1,100,943,699

#### Annual Exemptions.

By the laws of this State, the personal property of every minister of the gospel, or priest of any denomination, or the real estate of every such minister or priest, to the extent of \$1,500, is exempt from taxation.

Every officer, musician, and private in the National Guard was also entitled, during the time the books were open, to a deduction from the assessed valuation of his real and personal property to the amount of \$1,000.

The following table exhibits the deductions made under the aforementioned laws for the years 1873, 1874, and 1875:

	1873.	1874.	1875.
Military.....	\$490,500	\$486,000	\$411,000
Clergy.....	76,500	87,000	96,000
	\$567,000	\$573,000	\$507,000

#### Assessments upon Real Estate.

The number of pieces or plots of real estate upon the assessment rolls for 1873 was 123,209; in 1874, 144,730; and in 1875, 147,855.

During the time the books were open, from the second Monday in January to the 30th day of April, to receive applications from parties considering themselves aggrieved by assessments upon their property, there were received, in 1873, 1,746 applications, covering 4,251 pieces; and for a like time in 1874 there were received 2,042 applications, covering 5,985 pieces; and during the same period in 1875 there were received 2,023 applications, covering 6,576 pieces.

The following tables exhibit the number of applications for correction of assessments on real estate in each ward, for the years 1873, 1874, and 1875, together with the dispositions made of the same:

#### 1873.

WARD.	CORRECTED.	CONFIRMED.	TOTAL.
First.....	41	21	62
Second.....	40	11	51
Third.....	21	21	42
Fourth.....	30	26	56
Fifth.....	60	27	87
Sixth.....	21	24	45
Seventh.....	32	16	48
Eighth.....	22	42	64
Ninth.....	16	35	51
Tenth.....	28	33	61
Eleventh.....	13	12	25
Twelfth.....	87	65	152
Thirteenth.....	20	18	38
Fourteenth.....	38	21	59
Fifteenth.....	34	48	82
Sixteenth.....	29	21	50
Seventeenth.....	24	34	58
Eighteenth.....	50	35	85
Nineteenth.....	110	148	258
Twentieth.....	34	50	84
Twenty-first.....	74	40	114
Twenty-second.....	87	87	174
Totals.....	911	835	1,746



## 1874.

WARD.	CORRECTED.	CONFIRMED.	TOTAL.
First.....	152	116	268
Second.....	74	36	110
Third.....	83	70	153
Fourth.....	75	39	114
Fifth.....	158	45	203
Sixth.....	73	45	118
Seventh.....	140	44	184
Eighth.....	56	55	111
Ninth.....	38	58	96
Tenth.....	30	41	71
Eleventh.....	11	13	24
Twelfth.....	356	1,171	1,527
Thirteenth.....	38	11	49
Fourteenth.....	81	47	128
Fifteenth.....	82	138	220
Sixteenth.....	154	122	276
Seventeenth.....	11	59	70
Eighteenth.....	146	87	233
Nineteenth.....	395	170	565
Twentieth.....	83	164	247
Twenty-first.....	187	115	302
Twenty-second.....	169	176	345
Twenty-third.....	300	95	395
Twenty-fourth.....	52	124	176
Totals.....	2,944	3,041	5,985

## 1875.

WARD.	CORRECTED.	CONFIRMED.	TOTAL.
First.....	151	103	254
Second.....	49	49	98
Third.....	57	103	160
Fourth.....	79	31	110
Fifth.....	129	122	251
Sixth.....	50	44	94
Seventh.....	65	106	171
Eighth.....	72	189	261
Ninth.....	33	55	88
Tenth.....	46	74	120
Eleventh.....	8	53	61
Twelfth.....	952	1,390	2,342
Thirteenth.....	28	27	55
Fourteenth.....	74	100	174
Fifteenth.....	81	131	212
Sixteenth.....	59	17	76
Seventeenth.....	32	23	55
Eighteenth.....	122	109	231
Nineteenth.....	304	417	721
Twentieth.....	89	125	214
Twenty-first.....	100	122	222
Twenty-second.....	152	374	526
Twenty-third.....	9	22	31
Twenty-fourth.....	33	16	49
Totals.....	2,774	3,802	6,576

## Total Number of Assessments.

	1873.	1874.	1875.
Number of Pieces of Real Estate.....	123,209	144,730	147,855
Number of Names on Personal Books.....	29,513	25,293	17,500
Number of Shareholders of Banks.....	26,059	25,122	25,236
Total Number of Assessments.....	178,781	195,145	190,591

Respectfully submitted.

JOHN WHEELER, } Commissioners of  
GEO. H. ANDREWS, } Taxes  
JOHN N. HAYWARD, } and Assessments.

NEW YORK, June 30, 1875.

## APPROVED PAPERS.

*Ordinances, Resolutions, etc., approved by the Mayor during the week ending July 10, 1875.*

Resolved, That the erection of a suitable building for an armory and drill-rooms for the use and occupation for military purposes of the Seventh Regiment, of the National Guard of the State of New York, be and the same is hereby authorized; and the plot of ground or lands belonging to the City of New York, bounded by and situated between Sixty-sixth and Sixty-seventh streets, and Fourth and Lexington avenues, in the City of New York, be and the same hereby is designated as the lands to be used for such purposes, and on which said building is to be erected. And that the sum of three hundred and fifty thousand dollars (\$350,000) be and the same is hereby specified and appropriated for the purpose of erecting said building on the lands above designated.

Adopted by the Board of Aldermen, July 1, 1875.  
Approved by the Mayor, July 6, 1875.

Resolved, That the resolution heretofore passed, to wit, on the 1st day of April, 1875, and approved by the Mayor on the 6th day of April, 1875, in regard to the payment of the bills of William Dunham, Warden of the County Jail, for the year 1874, be amended by striking out the words "for supplies furnished to the County Jail during the year 1874," and inserting in lieu thereof the words "for the support and maintenance of such persons as have been confined in the jail of this county upon any civil process during the year 1874, and who have not paid for their support in said jail," the said amendment being requisite to conform with chapter 41 of the Laws of 1875, being the special enactment under the authority of which said bills were ordered paid.

Adopted by the Board of Aldermen, July 1, 1875.  
Approved by the Mayor, July 6, 1875.

Resolved, That William Van Valkenburgh be and he is hereby appointed a Commissioner of Deeds in and for the City and County of New York.

Resolved, That Charles A. Clark be and he is hereby appointed a Commissioner of Deeds in and for the City and County of New York, in place of Frederick Hagerman, whose term of office has expired.

Resolved, That Charles M. Earle be and he is hereby reappointed a Commissioner of Deeds in and for the City and County of New York.

Resolved that Charles Conley be and he is hereby appointed a Commissioner of Deeds in and for the City and County of New York, in place of P. Power, who has failed to qualify.  
Adopted by the Board of Aldermen, July 1, 1875.  
Approved by the Mayor, July 8, 1875.

Resolved, That permission be and the same is hereby given to James W. Hart to lay a six-inch iron drain pipe from No. 280 Monroe street to the East river, for the purpose of drawing water to supply a condensing engine, the work to be done at his own expense, under the direction of the Commissioner of Public Works; such permission to continue only during the pleasure of the Common Council; the work to be done in such a manner as not to interfere with the public uses of the street, and the said James W. Hart to be responsible for any loss or damage occasioned either in laying such drain pipe, or in the use thereof.

Adopted by the Board of Aldermen, July 1, 1875.  
Approved by the Mayor, July 8, 1875.

Resolved, That permission be and the same is hereby given to George W. Ferguson & Son to place two lamps in front of premises Nos. 120 and 122 West Fifty-second street, the gas to be supplied from their own meter, and the work to be done at their own expense, under the direction of the Commissioner of Public Works; such permission to continue only during the pleasure of the Common Council.

Adopted by the Board of Aldermen, July 1, 1875.  
Approved by the Mayor, July 8, 1875.

Resolved, That Fifty-ninth street, between First avenue and Avenue A, be paved with Belgian or trap-block pavement, and that at the several intersecting streets and avenues crosswalks be laid where not now laid, and relaid where those now laid are, in the opinion of the Commissioner of Public Works, not in good repair, or are not upon a grade adapted to the grade of the proposed new pavement, under the direction of the Commissioner of Public Works; and that the accompanying ordinance therefor be adopted.

Adopted by the Board of Aldermen, July 1, 1875.  
Approved by the Mayor, July 8, 1875.

Resolved, That Eighty-second street, from Madison avenue to Fifth avenue, be paved with Belgian or trap-block pavement, and that at the several intersecting streets and avenues crosswalks be laid where not now laid, and relaid where those now laid are, in the opinion of the Commissioner of Public Works, not in good repair, or are not upon a grade adapted to the grade of the proposed new pavement, under the direction of the Commissioner of Public Works; and that the accompanying ordinance therefor be adopted.

Adopted by the Board of Aldermen, July 1, 1875.  
Approved by the Mayor, July 8, 1875.

Resolved, That curb and gutter stones be set and reset on the west side of Mangin street, between Rivington and Stanton streets, under the direction of the Commissioner of Public Works; and that the accompanying ordinance therefor be adopted.

Adopted by the Board of Aldermen, July 1, 1875.  
Approved by the Mayor, July 8, 1875.

Resolved, That West street, on the west side, curb and gutter stones be set, and sidewalks flagged full width, from Gansevoort to Bloomfield street, under the direction of the Commissioner of Public Works; and that the accompanying ordinance therefor be adopted.

Adopted by the Board of Aldermen, July 1, 1875.  
Approved by the Mayor, July 8, 1875.

Resolved, That Ninth avenue, from Seventy-second to Eighty-first street, be regulated and graded, curb and gutter stones set, and the sidewalks flagged four feet wide, where not already done, under the direction of the Commissioner of Public Works; and that the accompanying ordinance therefor be adopted.

Adopted by the Board of Aldermen, July 1, 1875.  
Approved by the Mayor, July 8, 1875.

Resolved, That a sewer, with the necessary receiving basins and culverts, be built in Fourth avenue (East side), between Eighty-eighth and Eighty-ninth streets, under the direction of the Commissioner of Public Works; and that the accompanying ordinance therefor be adopted.

Adopted by the Board of Aldermen, July 1, 1875.  
Approved by the Mayor, July 8, 1875.

Resolved, That receiving-basins and culverts be built on the northeast and southeast corners of Avenue A and Sixty-first street, under the direction of the Commissioner of Public Works; and that the accompanying ordinance therefor be adopted.

Adopted by the Board of Aldermen, July 1, 1875.  
Approved by the Mayor, July 8, 1875.

Resolved, That a receiving-basin and culvert be built on the northwest and southwest corners of Forty-fifth street and Broadway, under the direction of the Commissioner of Public Works; and that the accompanying ordinance therefor be adopted.

Adopted by the Board of Aldermen, July 1, 1875.  
Approved by the Mayor, July 8, 1875.

Resolved, That gas-mains be laid, lamp-posts erected, and street-lamps lighted in Bloomfield and Bogart streets, from West street to the Hudson river; in West Thirty-sixth street, from the Eleventh avenue to the Hudson river; and in Thirteenth avenue, from West Eleventh street to West Fourteenth street, under the direction of the Commissioner of Public Works.

Adopted by the Board of Aldermen, July 1, 1875.  
Approved by the Mayor, July 8, 1875.

Resolved, That two gas-lamps be placed and lighted in front of the Church of the Immaculate Conception, in One Hundred and Fifty-first street (late Gouverneur street), between Third and Court land avenues, under the direction of the Commissioner of Public Works.

Adopted by the Board of Aldermen, July 1, 1875.  
Approved by the Mayor, July 8, 1875.

Resolved, That the premises situate on the corner of Fordham avenue and Morris street, in the Twenty-fourth Ward of the City of New York, be and they are hereby designated as and for a public pound, and a poundmaster shall be assigned therefor by the Mayor, without any compensation or salary to be paid by the Corporation.

Adopted by the Board of Aldermen, July 1, 1875.  
Approved by the Mayor, July 9, 1875.

FRANCIS J. TWOMEY, Clerk C. C.

## DEPARTMENT OF PUBLIC WORKS.

DEPARTMENT OF PUBLIC WORKS,  
COMMISSIONER'S OFFICE, ROOM 19, CITY HALL,  
NEW YORK, July 7, 1875.

In accordance with section 110, chapter 335, Laws of 1873, the Department of Public Works makes the following report of its transactions for the week ending Saturday, July 3, 1875:

Public Moneys Received and Deposited with the City Chamberlain.	
For Croton Water Rent.....	\$37,541 51
For Penalties on Croton Water Rent.....	66 30
For Tapping Croton Pipes.....	115 00
For Vault Permits.....	67 00
For Sewer Permits.....	490 00
Total .....	\$38,279 81

## Contracts entered into.

For regulating and grading Ninety-fifth street, between First and Third avenues. Contractor—T. E. Goodwin, of 238 East Thirty-first street. Sureties—M. Cronin, of 229 East Fifty-ninth street, and M. Goodwin, of 127 East Twenty-seventh street.



For curb, gutter and flagging Sixty-fourth street, from Fifth to Lexington avenue. Contractor—D. Hogan, of 346 East Sixty-first street. Sureties—M. Roche, of 147 East One Hundred and Sixteenth street; F. Connor, of 211 East Thirty-fifth street.

For flagging in Seventh street, from Lewis street to East river.

For flagging in Lawrence street, between One Hundred and Twenty-sixth and One Hundred and Twenty-ninth streets.

Contractor—D. Hogan, of 346 East Sixty-first street. Sureties—M. Roche, of 147 East One Hundred and Sixteenth street; F. Connor, of 211 East Thirty-fifth street.

For flagging in Fifty-seventh street, between Fifth and Sixth avenues.

For flagging in Ninth avenue, between Fifty-fifth and Fifty-ninth streets. Contractor—John Slattery, of 788 Fourth avenue. Sureties—Jas. Slattery, of 207 West Fifty-seventh street; Wm. Hullivan, of 349 West Fifty-third street.

For regulating, grading, etc., Ninety-second street, from Broadway to Boulevard. Contractor—J. T. Doyle, of Broadway and One Hundred and Twenty-ninth street. Sureties—Henry Tone, of One Hundred and Fourteenth street and Tenth avenue; T. F. Tone, of One Hundred and Thirtieth street and North river.

For fencing vacant lots between Thirty-third and Thirty-fourth streets, First avenue and East river.

For fencing vacant lots between Broadway, Eighth avenue, Fifty-sixth, and Fifty-seventh streets.

For fencing vacant lots at No. 557 West Fifty-seventh street.

For fencing vacant lots on Fifty-ninth street, between Eighth and Ninth avenues.

For fencing vacant lots between Sixty-second and Sixty-third streets, Boulevard, and Ninth avenue.

For fencing vacant lots at northeast corner Broadway and Fifty-fourth street.

Contractor—J. W. Beggs, of 228 East Ninth street.

For flagging in First avenue, between Thirty-third and Thirty-fourth streets. Contractor—F. Thielman, Jr., of 410 East Fifty-eighth street.

For flagging at No. 236 West Forty-seventh street. Contractor—O. Fitzpatrick, of 320 East Thirty-seventh street.

#### Certificates of Cost of Completed Improvements, Transmitted to the Board of Assessors.

For fencing lots at southeast corner Third avenue and Eighty-seventh street.....	\$50 40
For fencing lots on Ninety-second street, west of Third avenue.....	19 75
For regulating, grading, etc., Eighty-eighth street, between Eighth and Tenth avenues.	90,198 27
For paving between railtracks on Second avenue, between Forty-second and Sixty-first streets.....	6,736 94
For paving Seventy-fifth street, between Madison and Fifth avenues.....	2,376 89
For paving West Eleventh street, between Sixth and Seventh avenues.....	6,520 00
Total .....	\$105,902 25

#### Laying Croton Pipes.

Laying 6-inch pipe across Fourth avenue, at Sixty-ninth and Seventieth streets.  
Laying 48-inch pipe in Eightieth street, between Second and Third avenues.  
Laying 12-inch pipe in Lexington avenue, between Seventy-first and Seventy-third streets.  
Repairing 6-foot pipes in Ninetieth street, between Eighth and Ninth avenues.

#### Replacing Pavements over Croton Pipes.

In Tenth avenue, between Fifty-first and Fifty-fourth streets.  
In Tenth avenue, between Forty-third and Forty-fifth streets.  
In Forty-seventh street, between First and Third avenues.  
In Fifty-second street, between Sixth and Seventh avenues.  
In Fifty-eighth street, between Seventh and Eighth avenues.  
In Lexington avenue, between Fortieth and Forty-second streets.

#### Repairing Stone Pavements.

In Thirty-fifth street, between Tenth and Eleventh avenues.  
In Thirty-sixth street, between Ninth and Tenth avenues.  
In Thirty-seventh street, between First and Third avenues.  
In Thirty-eighth street, between Second and Third avenues.  
In Fortieth street, between Eighth and Tenth avenues.  
In Thirtieth street, between Ninth and Tenth avenues.  
In Thirty-first street, between Ninth and Eleventh avenues.  
In Twenty-second street, between Sixth and Seventh avenues.  
In Madison avenue, between Forty-ninth and Fifty-first streets.  
In Madison avenue, between Twenty-eighth and Twenty-ninth streets.  
In Sixth avenue, between Thirty-seventh and Thirty-ninth streets.  
In Eighth avenue, between Thirteenth and Fourteenth streets.  
In Third avenue, between Forty-fifth and Forty-sixth streets.  
In Second avenue, between Fourth and Fifth streets.  
In Second avenue, between Twenty-fifth and Twenty-sixth streets.  
In First avenue, between Twenty-second and Twenty-third streets.  
In West street, between Watts and Canal streets.  
In Beekman street, between Front and South streets.  
In Chambers street, between Chatham and William streets.  
In Delancey street, between Essex and Allen streets.  
In Morton street, between West and Greenwich streets.  
In Clark street, between Dominick and Spring streets.  
In Rose street, between Duane and Pearl streets.  
In Chrystie street, between Delancey and Rivington streets.  
In Hester street, between Eldridge and Chrystie streets.  
In Mulberry street, between Grand and Hester streets.  
In Stanton street, between Ridge and Norfolk streets.  
In Clinton street, between Henry and Division streets.  
In Fourth street, between Avenues A and B.  
In Sixth street, between Avenues B and C.  
In Avenue A, between Twenty-second and Twenty-third streets.  
In West Broadway, between Lispenard and Franklin streets.

#### Repairing Wooden Pavements.

In Lexington avenue, from Twenty-fourth to Twenty-fifth street.  
In West Eleventh street, between Fifth and Sixth avenues.  
In Mercer street, between Bleecker and Fourth streets.  
In Pine street, between Nassau and William streets.  
In Nassau street, between Beekman and Fulton streets.  
In Bridge street, between Whitehall and State streets.  
In William street, between Pine and Cedar streets.  
In Broad street, between Wall street and Exchange place.

#### Repairing Crosswalks.

At Chatham and New Chambers streets.  
At Centre and Duane streets.  
At Forty-sixth street and Fourth avenue.

#### Permits Issued.

1 permit to construct vault under sidewalk.	21 permits to repair sewer connections.
4 permits to flag sidewalks and set curb and gutter stones.	45 permits to place building material on streets.
38 permits to make sewer connections.	2 permits to remove shade trees.

#### Free Floating Baths.

The total number of bathers during the week was as follows:	Males.	Females.
At bath foot of East Fifth street.....	24,597	6,588
At bath foot of West Eleventh street.....	21,200	3,950
Total.....	45,797	10,538

#### Appointments.

James G. Brinkman, Clerk to the Chief Engineer.	George Heid, Inspector of Flagging.
Thomas J. Gaytee, Clerk to the Water Register.	Patrick H. Campbell, Inspector of Flagging.
Bryan Gaughan, Inspector of Curb, Gutter, and Flagging.	

#### Suspended on Completion of Work.

William T. McComb, Inspector of Paving.

#### Removed.

John S. Lanehart, Clerk to Chief Engineer. | William H. Truman, Clerk to Water Register

#### STATEMENT of Laboring Force employed in the Department of Public Works during the week ending July 3, 1875.

NATURE OF WORK.	MECHANICS.	LABORERS.	TEAMS.	CARTS.
Alterations of Aqueduct on Tenth avenue.....	6	389	41	54
Maintenance of Aqueduct and Reservoirs.....	11	110	5	..
Finishing work around Storage Reservoir.....	..	8	2	..
In Pipe Yard, foot of East Twenty-fourth street.....	2	24	..	1
Construction of roads and avenues.....	79	1,705	187	118
Laying and repairing Croton pipes.....	30	186	..	31
Repairing pavements.....	81	263	..	81
Maintenance and sprinkling roads and avenues.....	..	10	6	2
Total.....	209	2,695	241	287
Increase over previous week.....	3	91	9	3
Decrease from previous week.....	..	..	..	..

#### Requisitions upon the Finance Department.

The total amount of requisitions drawn by the Department upon the Finance Department during the week is \$89,686.17.

FITZ JOHN PORTER, Commissioner of Public Works.

#### LAW DEPARTMENT.

##### OPINION OF THE COUNSEL TO THE CORPORATION.

The powers of the Common Council in reference to the filling of sunken lands in the City of New York are derived from sections 267, 269, 270, and 271 of the act of April 9, 1813, and from the second section of the act of February 21, 1824. The Common Council has power to pass ordinances for the filling of the sunken lands known as the Harlem Flats, and a valid assessment for the expenses thereof can be laid upon the lots benefited. It is advisable that in the first instance the owners of the lots be directed and required to fill in the same. After such provision in reference to the owner or owners ordinances should be drawn in the usual manner, reciting that the city deems it necessary for the more speedy execution of the work to do it at its own expense, and directing that the work be done by the Commissioner of Public Works.

LAW DEPARTMENT,  
OFFICE OF THE COUNSEL TO THE CORPORATION,  
NEW YORK, July 8, 1875.

#### The Honorable the Common Council:

GENTLEMEN—I have received a resolution adopted by your Honorable Body on the second of July instant, requesting my opinion as to the power of your Board to pass certain proposed ordinances for the filling of sunken lands in a portion of the city known as the Harlem Flats. The resolution referred to me mentions four proposed resolutions for such ordinances covering the following tracts: (1.) Lands from Third avenue to the Harlem river, between One Hundred and Sixth and One Hundred and Eighth streets. (2.) Lands between Fourth and Fifth avenues, from Ninety-sixth to One Hundred and Fifth street. (3.) Lands between Third and Fifth avenues, from One Hundred and Fifth to One Hundred and Ninth street. (4.) Lands from Third to Fourth avenue, between One Hundred and Third and One Hundred and Fourth streets.

These resolutions are accompanied by a letter from the President of the Health Department, dated June 10, 1875, to his Honor the Mayor, urging the importance of their immediate passage; also by a letter from the Commissioner of Public Works, dated June 10, 1875, to his Honor the Mayor, requesting that such resolutions and ordinances be submitted to the Common Council, with a request for early action thereon; also a letter from his Honor the Mayor, dated June 10, 1875, to the Common Council, transmitting the proposed ordinances, and recommending that prompt action be taken upon the same.

The resolution adopted by your Honorable Body recites also that the Board of Aldermen has extraordinary powers in cases of emergency, but has taken no measures to enforce the filling in of the lots referred to in these resolutions, and that the Commissioner of Public Works has no appropriation to do this work; and also (in substance) that a doubt exists whether, if the Common Council should order the work in question to be done, a legal and valid assessment on the property benefited can be laid; and then requests my opinion whether any resolution or ordinance passed by your Board, in conformity with the recommendation contained in said communications, would, under the existing laws upon the subject, be valid; and also whether the Commissioner of Public Works would at present be authorized, under such a resolution or ordinance, to incur any expense whatsoever, there being no appropriation from which the same can now be paid.

The powers of the Common Council in reference to ordering the filling up of sunken lands in the City of New York are derived from sections 267, 269, 270, and 271 of the act of April 9, 1813, and from the second section of the act of February 21, 1824. Under these laws the Common Council is authorized to pass such ordinances as it shall, from time to time, deem necessary and proper for the filling up and regulating of any grounds within the City of New York that may be sunken, damp, or unwholesome, or which the Common Council may deem proper to fill up or regulate. These laws also provide that the expense of such filling and regulating shall be borne by the owners of the lots so filled up or regulated, and they also authorize the city to do such work at its own expense in the first instance.

Under existing laws such expense must be met by the issue of assessment bonds, but is made a lien upon the lots benefited, and is to be collected from the owners of such lots in the same manner in which other assessments for local improvements are now collected.

The laws above referred to, of 1813 and 1824, are, so far as I am aware, in full force, and I see no reason to doubt that the Common Council has power to pass ordinances for the filling of the sunken lands in question, and that a valid assessment for the expense of such filling can be laid upon the lots benefited.

I would, however, respectfully suggest that in order to avoid objections which might possibly be made to the proposed resolutions and ordinances, the same be changed so as to direct and require the owner or owners of said lots to fill in the same. After such a provision in reference to the owner or owners, each resolution or ordinance should then be drawn in the usual manner, reciting that the city deems it necessary for the more speedy execution of the work to do it at its own expense, and, if the Common Council see fit, directing that the work be done by the Commissioner of Public Works in such manner as he deems most beneficial for the interests of the city.

I would also respectfully suggest that the resolutions and ordinances ought to provide with greater precision and definiteness as to what amount of filling is to be done thereunder.

The resolution transmitted to me is herewith returned.

I am, gentlemen,

Yours respectfully,

E. DELAFIELD SMITH,  
Counsel to the Corporation.

Statement and return of moneys received by Isaac Dayton, Public Administrator in the City of New York, for the month of June, 1875, rendered to the Comptroller in pursuance of the provisions of section 3, part II., chapter VI., title VI., Revised Statutes; and sections 38 and 96 of chapter 335 of the Laws of 1873:

Date.	Estate of	Commissions.	Total Amount.
June 2, 1875	Margaret Mangin.....	\$2 50	
" 2, "	Augustus P. Crosby.....	3 28	
" 2, "	Henrich Klope.....	11 24	
" 7, "	Grace Magrath.....	8 00	
" 10, "	Michael A. McFarland.....	39 80	
" 15, "	William Post.....	6 25	
" 21, "	Michael Diener.....	22 50	
			\$93 57

ISAAC DAYTON, Public Administrator.







## JURORS.

NOTICE  
IN RELATION TO JURORS FOR STATE  
COURTS.OFFICE OF THE COMMISSIONER OF JURORS,  
NEW COUNTY COURT-HOUSE,  
NEW YORK, June 1, 1875.

APPLICATIONS FOR EXEMPTIONS WILL BE heard here, from 9 to 4 daily, from all persons hitherto liable or recently serving who have become exempt, and all needed information will be given.

Those who have not answered as to their liability, or proved permanent exemption, will receive a "jury enrollment notice," requiring them to appear before me this year. Whether liable or not, such notices must be answered (in person, if possible, and at this office only) under severe penalties. If exempt, the party must bring proof of exemption; if liable, he must also answer in person, giving full and correct name, residence, etc., etc. No attention paid to letters.

When possible and legal, serving jurors will be allowed to select a convenient season—if application be made in time.

Persons "enrolled" as liable must serve when called or pay their fines. No mere excuse will be allowed or interference permitted. The fines, received from those who, for business or other reasons, are unable to serve at the time selected, pay the expenses of this office, and if unpaid will be entered as judgments upon the property of the delinquents.

The Commissioner will receive applications for relief from those jurors who have served continuously and promptly for several years, or have done excessive jury service in the State Courts.

All good citizens will aid the course of justice, and secure reliable and respectable juries, and equalize their duty by serving promptly when summoned, allowing their clerks or subordinates to serve, reporting to me any attempt at bribery or evasion, and suggesting names for enrollment. Persons between sixty and seventy years of age, summer absentees, persons temporarily ill, and United States and District Court jurors are not exempt.

Every man must attend to his own notice. It is a misdemeanor to give any jury paper to another to answer. It is also punishable by fine or imprisonment to give or receive any present or bribe, directly or indirectly, in relation to a jury service, or to withhold any paper or make any false statement, and every case will be fully prosecuted. No fees of any kind exist or are allowed in regard to jury notices, and any one asking, receiving, or giving any such "fee" or "present" will be arrested, and, if possible, punished to the full extent of the law.

DOUGLAS TAYLOR, Commissioner,  
County Court-house (Chambers street entrance)

## FINANCE DEPARTMENT.

## INTEREST ON CITY STOCKS.

THE INTEREST ON THE BONDS AND STOCKS of the City of New York, due August 1, 1875, will be paid Monday, August 2, by the Chamberlain of the City, at his office in the New Court-house.

The transfer books will be closed from July 12 to August 1, 1875.

AND. H. GREEN,  
Comptroller.CITY OF NEW YORK,  
DEPARTMENT OF FINANCE,  
COMPTROLLER'S OFFICE,  
July 8, 1875.DEPARTMENT OF FINANCE,  
BUREAU FOR THE COLLECTION OF ASSESSMENTS,  
ROTUNDA, NEW COURT-HOUSE,  
NEW YORK, June 7, 1875.

## NOTICE TO PROPERTY-HOLDERS

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

CONFIRMED JUNE 2, 1875.

Paving Eighty-eighth street, between Third and Fourth avenues, with Belgian pavement.

Sewer in Avenue B, between Eighty-sixth and Eighty-seventh streets, with branch in Eighty-seventh street.

Sewer in Thirtieth street, between Gansevoort and Bloomingdale streets, with branches in Bloomingdale and Bogart streets.

Regulating, grading, curb, gutter, and flagging One Hundred and Twenty-sixth street, from Fifth to Eighth avenue.

Flagging sidewalks on north side of Forty-third street, from First to Second avenue.

All payments made on the above assessments on or before August 6, 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.NOTICE OF THE SALE OF LANDS AND  
TENEMENTS FOR UNPAID ASSES-  
MENTS.CITY OF NEW YORK,  
DEPARTMENT OF FINANCE,  
BUREAU OF ARREARS, July 1, 1875.

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 relative 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 regulating, grading, curb, gutter, and paving streets, flagging sidewalks and crosswalks, fencing and filling lots, building sewers, culverts, underground drains, etc., confirmed prior to January, 1872, 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 payments, 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, October 5, 1875, at twelve 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 charges and costs 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 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, June 1, 1875.

## NOTICE TO PROPERTY-HOLDERS.

PROPERTY-HOLDERS ARE HEREBY NOTIFIED that the following Assessment List was received this day in this Bureau for collection:

CONFIRMED MAY 21, 1875.

Sewer in Fortieth street, between First and Second avenues.

All payments made on the above assessment on or before July 31, 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.

## POLICE DEPARTMENT.

POLICE DEPARTMENT OF THE CITY OF NEW YORK,  
No. 300 MULBERRY STREET,  
NEW YORK, July 1, 1875.

## PUBLIC NOTICE.

SEALED PROPOSALS WILL BE RECEIVED AT the Central Office of the Department of Police, until 10 o'clock A. M., of the 15th day of July, 1875, at which time and place proposals will be publicly opened and read for supplying all the Gas required for lighting the Station-houses, Prisons, and other buildings occupied by the Police Department, as follows, to wit:

Twelfth Precinct Station-house and Prison, at One Hundred and Twenty-sixth street, between Third and Fourth avenues;

Twenty-third Precinct Station-house and Prison, at Eighty-eighth street, between First avenue and Avenue A;

Stables of Mounted Squad, Eighty-seventh street, between First avenue and Avenue A;

Thirtieth Precinct Station-house and Prison, Lawrence street, between Broadway and Tenth avenue;

Thirty-first Precinct Station-house and Prison, One Hundredth street, between Ninth and Tenth avenues;

Thirty-second Precinct Station-house and Prison and Stables, corner of One Hundred and Fifty-second street and Tenth avenue;

—for the term of one year.

The proposal must state a price for each one thousand cubic feet of gas actually consumed, to be measured by dry meters.

Proposals must be signed by the party making the same, inclosed in an envelope, sealed and endorsed on the outside, "Proposals for supplying Gas between Fifty-ninth street and Harlem river," directed and delivered to the President of the Board of Police, within the time stated in the advertisement, and must contain the place of residence or business office of the person or corporation making the same. The names of all other persons or corporations interested therein, and if no other person or corporation is so interested, it shall distinctly state that fact.

That it is made without any connection with any other corporation, person or persons making proposal for the same matter, and is in all respects fair, and without collusion or fraud. That no member of the Common Council, heads of department, chief of bureau, deputy thereof, or clerk therein, or any other officer of the Corporation of the City of New York, is directly or indirectly interested therein, nor in the profits thereof, or any part thereof.

Two responsible sureties, residents of this city, will be required with each proposal, who must justify in the amount of six thousand dollars each.

Proposals will not be considered unless sureties are named and sworn before a Judge of a Court of Record, according to law.

Form of Proposals and Specifications may be examined at the office of the undersigned, Room 14, in the Central Department.

By order of the Board,  
S. C. HAWLEY,  
Chief Clerk.POLICE DEPARTMENT OF THE CITY OF NEW YORK,  
No. 300 MULBERRY STREET,  
NEW YORK, July 1, 1875.

## PUBLIC NOTICE.

SEALED PROPOSALS WILL BE RECEIVED AT the Central Office of the Department of Police, until 10 o'clock A. M., of the 15th day of July, 1875, at which time and place proposals will be publicly opened and read, for supplying all the Gas required for lighting the Station-houses and Prisons, occupied by the Police Department, as follows, to wit:

First Precinct Station-house and Prison, Nos. 52 and 54 New street;

Fourth Precinct Station-house and Prison, No. 9 Oak street;

Fifth Precinct Station-house and Prison, Nos. 19 and 21 Leonard street;

Sixth Precinct Station-house and Prison, No. 9 Franklin street;

Seventh Precinct Station-house and Prison, No. 247 Madison street;

Twenty-seventh Precinct Station-house and Prison corner Liberty and Church streets;

—for the term of one year.

The proposal must state a price for each one thousand cubic feet of gas actually consumed, to be measured by dry meters.

Proposals must be signed by the party making the same, inclosed in an envelope, sealed, endorsed on the outside, "Proposal for Supplying Gas below Canal street," directed and delivered to the President of the Board of Police within the time stated in the advertisement, and must contain the place of residence or business office of the person or corporation making the same, the names of all other persons or corporations interested therein, and if no other person or corporation is so interested, it shall distinctly state that fact.

That it is made without any connection with any other corporation, person or persons making proposal for the same matter, and is in all respects fair, and without collusion or fraud. That no member of the Common Council, head of department, chief of bureau, deputy thereof, or clerk therein, or any other officer of the Corporation of the City of New York, is directly or indirectly interested therein, nor in the profits thereof, or any part thereof.

Two responsible sureties, residents of this city, will be required with each proposal, who must justify in the amount of six thousand dollars each.

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Form of Proposals and Specifications may be examined at the office of the undersigned, Room 14, in the Central Department.

By order of the Board,  
S. C. HAWLEY,  
Chief Clerk.PROPERTY CLERK'S OFFICE,  
POLICE DEPARTMENT OF THE CITY OF NEW YORK,  
NEW YORK, June 14, 1875.

## OWNERS WANTED BY THE PROPERTY

Clerk, 300 Mulberry street, room 39, for the following property, now in his custody, without claimants:

One canal boat, found adrift in East river, named Willie H. Everitt, boats, rope, pig iron, trunk and contents, lost furniture, gold and silver watch, coats, vest, shawls, feathers, child's carriage, eight revolvers, and small amount of money taken from prisoners.

C. A. ST. JOHN,  
Property ClerkPOLICE DEPARTMENT OF THE CITY OF NEW YORK,  
No. 300 MULBERRY STREET,  
NEW YORK, July 1, 1875.

## PUBLIC NOTICE.

SEALED PROPOSALS WILL BE RECEIVED AT the Central Office of the Department of Police until 10 o'clock A. M., of the 15th day of July, 1875, at which time and place proposals will be publicly opened and read for supplying all the Gas required for lighting the Station-houses and Prisons, and other public buildings occupied by the Police Department, as follows, to wit:

Eighth Precinct Station-house and Prison, corner of Prince and Wooster streets;

Ninth Precinct Station-house and Prison, No. 94 Charles street;

Tenth Precinct Station-house and Prison, Nos. 87 and 89 Eldridge street;

Eleventh Precinct Station-house and Prison, Union Market;

Thirteenth Precinct Station-house and Prison, corner of Attorney and Delancey streets;

Fourteenth Precinct Station-house and Prison, No. 205 Mulberry street;

House of Detention of Witnesses, No. 203 Mulberry street;

Central Office, Nos. 301 Mott and 300 Mulberry streets.

Fifteenth Precinct Station-house and Prison, No. 221 Mercer street;

Sixteenth Precinct Station-house and Prison, No. 230 West Twentieth street;

Seventeenth Precinct Station-house and Prison, corner of First avenue and Fifth street;

Eighteenth Precinct Station-house and Prison, No. 327 East Twenty-second street;

Twenty-fifth Precinct Station-house and Prison, No. 34 East Twenty-ninth street;

Twenty-ninth Precinct Station-house and Prison, Nos. 137 and 139 West Thirtieth street;

—for the term of one year.

The proposal must state a price for each one thousand cubic feet of gas actually consumed, to be measured by dry meters.

Proposals must be signed by the party making the same, inclosed in an envelope, sealed, endorsed on the outside, "Proposal for Supplying Gas between Canal and Thirty-fourth streets," directed and delivered to the President of the Board of Police within the time stated in the advertisement, and must contain the place of residence or business office of the person or corporation making the same, the names of all other persons or corporations interested therein, and if no other person or corporation is so interested, it shall distinctly state that fact. That it is made without any connection with any other corporation, person or persons making proposal for the same matter, and is in all respects fair, and without collusion or fraud. That no member of the Common Council, head of department, chief of bureau, deputy thereof, or clerk therein, or any other officer of the Corporation of the City of New York, is directly or indirectly interested therein, nor in the profits thereof, or any part thereof.

Two responsible sureties, residents of this city, will be required with each proposal, who must justify in the amount of six thousand dollars each.

Proposals will not be considered unless sureties are named and sworn before a Judge of a Court of Record, according to law.

Form of Proposals and Specifications may be examined at the office of the undersigned, Room 14, in the Central Department.

By order of the Board,  
S. C. HAWLEY,  
Chief Clerk.POLICE DEPARTMENT OF THE CITY OF NEW YORK,  
No. 300 MULBERRY STREET,  
NEW YORK, July 1, 1875.

## PUBLIC NOTICE.

SEALED PROPOSALS WILL BE RECEIVED AT the Central Office of the Department of Police, until 10 o'clock A. M., of the 15th day of July, 1875, at which time and place proposals will be publicly opened and read, for supplying all the Gas required for lighting the Station-houses and Prisons, occupied by the Police Department, as follows, to wit:

Nineteenth Precinct Station-house and Prison, No. 220 East Fifty-fifth street;

Twentieth Precinct Station-house and Prison, No. 343 West Thirty-seventh street;

Twenty-first Precinct Station-house and Prison, No. 120 East Thirty-fifth street;

Twenty-second Precinct Station-house and Prison, Nos. 345 and 347 West Forty-seventh street;

—for the term of one year.

The proposal must state a price for each one thousand cubic feet of gas actually consumed, to be measured by dry meters.

Proposals must be signed by the party making the same, inclosed in an envelope, sealed, endorsed on the outside, "Proposal for Supplying Gas between Thirty-fourth and Fifty-ninth streets," directed and delivered to the President of the Board of Police, within the time stated in the advertisement, and must contain the place of residence or business office of the person or corporation making the same, the names of all other persons or corporations interested therein, and if no other person or corporation is so interested, it shall distinctly state that fact.

That it is made without any connection with any other corporation, person or persons making proposal for the same matter, and is in all respects fair, and without collusion or fraud. That no member of the Common Council, head of department, chief of bureau, deputy thereof, or clerk therein, or any other officer of the Corporation of the City of New York, is directly or indirectly interested therein, nor in the profits thereof, or any part thereof.

Two responsible sureties, residents of this city, will be required with each proposal, who must justify in the amount of six thousand dollars each.

Proposals will not be considered unless sureties are named and sworn before a Judge of a Court of Record, according to law.

Form of Proposals and Specifications may be examined at the office of the undersigned, Room 14, in the Central Department.

By order of the Board,  
S. C. HAWLEY,  
Chief Clerk.POLICE DEPARTMENT OF THE CITY OF NEW YORK,  
300 MULBERRY STREET,  
NEW YORK, July 1, 1875.

## PROPOSALS FOR FURNISHING 4,000 REGISTRY

Books.

Proposals for furnishing 4,000 copies Election Law Pamphlet.

Proposals for furnishing 7 Oath Books for Inspectors and Poll Clerks.

Sealed proposals for this work will be received at the Bureau of Elections until 10 o'clock A. M. on the 13th day of July, 1875, at which time the bids will be publicly opened and read.

Samples of the proposed work may be seen, and specifications and blank form of proposals may be obtained on application to the undersigned.

By order of the Board of Police,  
D. B. HASBROUCK,  
Chief of Bureau of Elections.

POLICE DEPARTMENT OF THE CITY OF NEW YORK,  
300 MULBERRY STREET,  
NEW YORK, July 1, 1875.DEPARTMENT OF PUBLIC CHAR-  
ITIES AND CORRECTION.DEPARTMENT OF  
PUBLIC CHARITIES AND CORRECTION,  
CORNER OF THIRD AVENUE AND ELEVENTH ST.,  
NEW YORK, July 2, 1875.

## PROPOSALS FOR CONDENSED MILK.

above, will be received by the Commissioners of Public Charities and Correction, at their office, until 10

o'clock A. M., of the 17th day of July, 1875, at which time they will be publicly opened, for supplying the institutions under their charge, with condensed milk of the best quality, from August 1, 1875, to December 31, 1875. Parties proposing for the above will submit samples for examination and analysis, and the milk selected will be the standard for future delivery. The milk delivered under the contract will be analyzed by a competent chemist at such times as the Commissioners may determine.

The above to be delivered daily at the foot of Twenty-sixth street, East river, or at such other places as may be required, free of all expense to the Department.

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.

The Department of Public Charities and Correction reserve the right to decline any and all proposals if deemed to be for the public interest, and 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, and all information furnished.

ISAAC H. BAILEY,  
THOMAS S. BRENNAN,  
TOWNSEND COX,  
Commissioners.DEPARTMENT OF  
PUBLIC CHARITIES AND CORRECTION,  
CORNER OF THIRD AVENUE AND ELEVENTH ST.,  
NEW YORK, July 6, 1875.PROPOSALS FOR 3,000 BARRELS OF  
FLOUR.

above, will be received by the Commissioners of Public Charities and Correction, until 10 o'clock A. M., of the 17th day of July, 1875, at which time they will be publicly opened, for furnishing and delivering at the Bakers' house, Blackwell's Island—

3,000 barrels of flour, empty barrels to be returned and deducted in proposals from the price of flour, to be equal in quality to sample to be seen at this office, to be delivered in quantities of one hundred to five hundred barrels as may be required, free of expense to the Department.

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.

The Department of Public Charities and Correction reserve the right to decline any and all proposals if deemed to be for the public interest, and 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, and all information furnished.

ISAAC H. BAILEY,  
THOMAS S. BRENNAN,  
TOWNSEND COX,  
Commissioners.DEPARTMENT OF  
PUBLIC CHARITIES AND CORRECTION,  
CORNER OF THIRD AVENUE AND ELEVENTH ST.,  
NEW YORK, July 6, 1875.

## 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, July 7, 1875.—Bernard Reilly; age, 28 years; 5 feet 11 inches high; dark hair; blue eyes. This patient was transferred from Charity Hospital July 26, 1872, 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.

At New York City Asylum for Insane, July 7, 1875.—Francis Martinez (colored); age, 50 years; 5 feet 8 inches high; black hair; brown eyes. This patient was transferred from Old Lunatic Asylum, Blackwell's Island, September 16, 1873, 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.

At Charity Hospital, Blackwell's Island, July 4, 1875.—William Farnson; age, 75 years; 5 feet 8 inches high. Transferred from Almshouse.

July 5, 1875.—Catharine List; transferred from Work-house; 5 feet 3 inches high.

July 5, 1875.—Johanna Brasman; age, 81 years; 5 feet 6 inches high; transferred from Almshouse.

July 5, 1875.—Ellen Johnson; age, 26 years; 5 feet 3 inches high.

July 6, 1875.—Henry A. Schultze; age, 55 years; 5 feet 8 inches high; transferred from Work-house.

Nothing known of the friends or relatives of any of the above persons.

By Order,  
JOSHUA PHILLIPS,  
Secretary.DEPARTMENT OF  
PUBLIC CHARITIES AND CORRECTION,  
CORNER OF THIRD AVENUE AND ELEVENTH STREET,  
NEW YORK, July 3, 1875.

## 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 foot of Sixth street, East river—Unknown man; age about 30 years; 5 feet 10 inches high; brown hair; red moustache. Was dressed in double breasted dark frock coat, double breasted vest, white shirt, with letters O. D., 1873, worked with white thread, white knit drawers and undershirt, white cotton socks, marked G. O., white cuffs marked O. D., gray plaid pants. Five keys found on his person.

Unknown man, from foot of One Hundred and Thirtieth street, North river—Five feet eight inches high; body in water over two months. Had on dark cloth pants with small gray stripe, black cloth vest, white knit undershirt, white woolen ribbed socks, heavy boots. Iron key with leather string attached found on his person.

Unknown man, from Pier 27, East river—Age about 28 years; 5 feet 7 inches high; long black hair; black moustache and small imperial. Had on black cloth mixed pants, marked in ink on fob pocket, J. Sanikey Tranaga, June 8, 1871, white knit drawers, white cotton flannel jacket, cotton shirt with purple and black stripe, light boots with patch over instep, belt around waist containing letter written in Spanish.

By Order,  
JOSHUA PHILLIPS,  
Secretary.DEPARTMENT OF  
PUBLIC CHARITIES AND CORRECTION,  
CORNER OF THIRD AVENUE AND ELEVENTH STREET,  
NEW YORK,



DEPARTMENT OF  
PUBLIC CHARITIES AND CORRECTION,  
CORNER OF THIRD AVENUE AND ELEVENTH ST.,  
NEW YORK, July 2, 1875.

### PROPOSALS FOR TOBACCO, COFFEE, CODFISH, STRAW, ETC.

PROPOSALS, SEALED AND INDORSED AS above, will be received by the Commissioners of Public Charities and Correction, until 10 o'clock A. M., of the 17th day of July, 1875, at which time they will be publicly opened, for furnishing and delivering at the foot of East Twenty-sixth street, free of all expense to the Department—

5,000 pounds tobacco.  
10,000 pounds Rio coffee.  
300 quintals codfish, Georgia Bank, best quality; 100 quintals to be delivered each month.  
300 bales long rye straw.  
200 sacks salt, Worthington's, or equal thereto.  
200 dozen brooms.  
10 dozen dust brushes.  
50 dozen tin plates.

Samples of the above can be seen 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.

The Department of Public Charities and Correction reserve the right to decline any and all proposals if deemed to be for the public interest, and no proposal will be accepted from, or a contract awarded to, any person who 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, and all information furnished.

ISAAC H. BAILEY,  
THOMAS S. BRENNAN,  
TOWNSEND COX,  
Commissioners.

DEPARTMENT OF  
PUBLIC CHARITIES AND CORRECTION,  
CORNER OF THIRD AVENUE AND ELEVENTH ST.,  
NEW YORK, June 12, 1875.

### SCHOOL FOR NURSES.

THE COMMISSIONERS OF PUBLIC CHARITIES and Correction purpose opening a School for Nurses, at Charity Hospital, on the first day of August next. It is their design to offer to worthy young women, between the ages of twenty and thirty-five, the opportunity to acquire proficiency in a pursuit, which is at once honorable, useful, and remunerative, by educating them in the profession of Nursing. Every effort will be made to elevate the occupation, by a course of careful instruction from competent teachers, and by considerate and generous treatment of the pupils. The course of training will occupy two years, and will embrace lectures upon nursing, food, ventilation, midwifery, and all subjects connected with nursing.

The lectures will be given by Physicians connected with the Hospital, and will include a course of twelve lectures upon each subject every six months, and frequent instruction at the bedside.

At the expiration of two years the Nurses will be examined by a Committee of Physicians, and those who are competent and qualified will receive a diploma, signed by the Commissioners of Charities and Correction and the Examining Committee.

Applications, stating name in full, age, and names of Clergyman and Family Physician, should be addressed to  
JOSHUA PHILLIPS,  
Secretary.

DEPARTMENT OF  
PUBLIC CHARITIES AND CORRECTION,  
CORNER OF THIRD AVENUE AND ELEVENTH STREET,  
NEW YORK, July 2, 1875.

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, June 26, 1875—Louisia Steiler, age 32 years; blue eyes; light brown hair; 5 feet 3 inches high. The usual death notice was sent to the address of a friend, but who could not be found.

By Order,  
JOSHUA PHILLIPS,  
Secretary.

DEPARTMENT OF  
PUBLIC CHARITIES AND CORRECTION,  
CORNER OF THIRD AVENUE AND ELEVENTH ST.,  
NEW YORK, July 9, 1875.

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 Charity Hospital, Blackwell's Island, July 7, 1875—Franklin House; 54 years of age; 5 feet 9 inches high. Peter Mullen; age 37 years; 5 feet 8 inches high; transferred from Work-house.

Michael Holmes; age 30 years; 5 feet 3 inches high. John Phifer; age 35 years; 5 feet 6 inches high; transferred from Work-house.

Nothing known of the friends or relatives of any of the above-named persons.

By Order,  
JOSHUA PHILLIPS,  
Secretary.

DEPARTMENT OF  
PUBLIC CHARITIES AND CORRECTION,  
CORNER OF THIRD AVENUE AND ELEVENTH ST.,  
NEW YORK, July 10, 1875.

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 Charity Hospital, Blackwell's Island, July 8, 1875—John Doe; age about 60 years; 5 feet 8 inches high. This patient was transferred from Alms-house. Nothing known of his friends or relatives.

At Morgue, Bellevue Hospital, July 9, 1875, from foot of Eleventh street, East river—Unknown man; age about 45 years; 5 feet 9 inches high; dark hair and whiskers mixed with gray. Had on dark frock coat, black cloth pants, white shirt, white knit undershirt, white cotton flannel drawers, black cloth vest, white handkerchief with red flowered border. No effects found on his person.

Unknown man, from Pier 39, North river—Five feet seven inches high; age about 35 years; light hair and sandy moustache. Had on black frock coat, black pants, calico shirt with small black dots, gray knit undershirt, white pocket handkerchief with I. M. marked on corner. Snuff box, and pawn ticket marked "Wright," found on his person.

By Order,  
JOSHUA PHILLIPS,  
Secretary.

DEPARTMENT OF  
PUBLIC CHARITIES AND CORRECTION,  
No. 66 THIRD AVENUE,  
NEW YORK, July 3, 1875.

THE COMMISSIONERS WISH TO APPRENTICE the boys and girls under their charge, of all ages under 18, to reputable parties from whom they will be sure of kind treatment and suitable employment.

JOSHUA PHILLIPS,  
Secretary.

DEPARTMENT OF  
PUBLIC CHARITIES AND CORRECTION,  
CORNER OF THIRD AVENUE AND ELEVENTH ST.,  
NEW YORK, July 3, 1875.

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, July 1, 1875—Joseph Healy, alias Herschley. Had on when admitted, gray coat, dark pants, undershirt, slouch hat. This patient was transferred from City Prison, January 25, 1875. There has been no person to visit him, nor could any information be obtained of his friends or relatives.

By Order,  
JOSHUA PHILLIPS,  
Secretary.

### SUPREME COURT.

In the matter of the application of the Mayor, Aldermen, and Commonalty of the City of New York, relative to the opening of One Hundred and Forty-ninth street, from Eighth avenue to the Harlem river, in the City of New York.

WE, THE UNDERSIGNED COMMISSIONERS of Estimate and Assessment in the above-entitled matter, hereby give notice to the owner or owners, occupant or occupants, of all houses and lots, and improved or unimproved lands affected thereby, and to all others whom it may concern, to wit:

First.—That we have completed our estimate and assessment, together with our maps, and also all the affidavits, estimates, and other documents which were used by us in making our report, have been deposited in the office of the Department of Public Works, in the City of New York, there to remain until the 25th day of August, 1875.

Second.—That the abstract of the said estimate and assessment, together with our maps, and also all the affidavits, estimates, and other documents which were used by us in making our report, have been deposited in the office of the Department of Public Works, in the City of New York, there to remain until the 25th day of August, 1875.

Third.—That the limits embraced by the assessment aforesaid are as follows, to wit: All those lots, pieces, or parcels of land, situate, lying, and being in the City of New York, and which, taken together, are bounded and contained as follows, that is to say: Beginning at a point on the westerly line or side of Avenue St. Nicholas, equidistant between the northerly line or side of One Hundred and Forty-ninth street, and the southerly line or side of One Hundred and Fiftieth street; and running thence easterly, and parallel with One Hundred and Forty-ninth street, to the established bulkhead line on the Harlem river; thence southerly, along said bulkhead line, to a point where a line drawn at right angles to Sixth avenue, and equidistant between the southerly line or side of One Hundred and Forty-ninth street, and the northerly line of One Hundred and Forty-eighth street, if produced easterly would intersect said bulkhead line; thence westerly, and parallel with One Hundred and Forty-ninth street, to the westerly line or side of Avenue St. Nicholas; and thence northerly, along the westerly line or side of Avenue St. Nicholas, to the point or place of beginning.

Fourth.—That our report herein will be presented to the Supreme Court of the State of New York, at a Special Term thereof, to be held in the New Court-house, at the City Hall, in the City of New York, on the 13th day of September, 1875, at the opening of the Court on that day, and that then and there a motion will be made that the said report be confirmed.

MICHAEL C. MURPHY,  
GERSHON COHEN,  
G. N. HERRMAN,  
Commissioners.

Dated New York, July 6, 1875.

In the matter of the application of the Department of Public Works, for and on behalf of the Mayor, Aldermen, and Commonalty of the City of New York, relative to the widening of One Hundred and Tenth street, to the width of eighty feet, from a point two hundred and fifty feet west of Eighth avenue to Eighth avenue, in the City of New York.

WE, THE UNDERSIGNED COMMISSIONERS of Estimate and Assessment in the above-entitled matter, hereby give notice to the owner or owners, occupant or occupants of all houses and lots, and improved or unimproved lands affected thereby, and to all others whom it may concern, to wit:

I.—That we have completed our estimate and assessment in the above-entitled matter, and that all persons whose interests are affected thereby, and who may be opposed to the same, do present their objections in writing, duly verified, to the undersigned Commissioners, at our office, No. 57 Broadway (Room 24), in said City, on or before the 30th day of June, 1875, and that we, the said Commissioners, will hear parties so objecting, within the ten week-days next after the said 30th day of June, 1875, and for that purpose will be in attendance at our said office on each of said ten days, at 2 o'clock P. M.

II.—That the abstract of the said estimate and assessment, together with our maps and also all affidavits, estimates, and other documents which were used by us in making our report, have been deposited in the office of the Department of Public Works, in the City and County of New York, there to remain until the 13th day of July, 1875.

III.—That the limits embraced by the assessment aforesaid are as follows, to wit: All those certain lots, pieces or parcels of land situate in the City of New York, bounded by, included and contained within the following limits, that is to say: Beginning at a point on the easterly line of the new avenue (next westerly from the Boulevard), distant ninety feet and eleven inches north of the northerly line of One Hundred and Tenth street; running thence easterly and parallel with One Hundred and Tenth street to a point distant three hundred and eighty-seven feet and six inches east of the easterly line of Eighth avenue; thence southerly and parallel with Eighth avenue to a point distant ninety feet and eleven inches south of the southerly line of One Hundred and Tenth street; and thence southerly and parallel with said southerly line of One Hundred and Tenth street to the easterly line of the new Avenue, "next westerly from the Boulevard;" thence northerly along the easterly line of said new Avenue to the point or place of beginning.

IV.—That our report herein will be presented to the Supreme Court of the State of New York, at a Special Term thereof, to be held in the New Court-house, at the City Hall, in the City of New York, on the 27th day of July, 1875, at the opening of the Court on that day, and that then and there, or as soon thereafter as Counsel can be heard thereon, a motion will be made that the said report be confirmed.

Dated New York, May 24, 1875.

WM. OSBORN CURTIS,  
ALFRED T. ACKERT,  
STEPHEN J. BULLOCK,  
Commissioners.

In the matter of the application of the Mayor, Aldermen, and Commonalty of the City of New York, relative to the opening of One Hundred and Forty-second street, from Eighth avenue to the Harlem river, in the City of New York.

WE, THE UNDERSIGNED COMMISSIONERS of Estimate and Assessment in the above-entitled matter, hereby give notice to the owner or owners, occupant or occupants, of all houses and lots, and improved or unimproved lands affected thereby, and to all others whom it may concern, to wit:

First.—That we have completed our estimate and assessment, and that all persons interested in these proceedings, or in any of the lands affected thereby, and who may be opposed to the same, do present their objections in writing, duly verified, to James F. Pierce, Esq., our Chairman, at the office of the Commissioners, No. 82 Nassau street (Room No. 24), in the said City, on or before the 30th day of June, 1875; and that we, the said Commissioners, will hear parties so objecting within the ten week-days next after the said 30th day of June, and for that purpose will be in attendance at our said office on each of said ten days, at one o'clock P. M.

Second.—That the abstract of the said estimate and assessment, together with our maps, and also all the affidavits, estimates, and other documents which were used by us in making our report, have been deposited in the office of the Department of Public Works in the City of New York, there to remain until the 13th day of July, 1875.

Third.—That the limits embraced by the assessment aforesaid are as follows, to wit: All those lots, pieces, or parcels of land, lying and being in the City of New York and which taken together are bounded, described, and contained as follows, that is to say:

Beginning at a point on the easterly line or side of Tenth avenue equidistant between the northerly line or side of One Hundred and Forty-second street and the southerly line or side of One Hundred and Forty-third street; and running thence easterly and parallel with One Hundred and Forty-second street to the established bulkhead line on the Harlem river; thence southerly along said bulkhead line to a point where a line, drawn at right angles to Fifth avenue and equidistant between One Hundred and Forty-second and One Hundred and Forty-first streets, if produced, would intersect said bulkhead line; thence westerly and parallel with One Hundred and Forty-second street to the easterly line or side of Tenth avenue, and thence northerly along the easterly line or side of Tenth avenue two hundred and fifty-nine feet and ten inches to the point or place of beginning.

Fourth.—That our report herein will be presented to the Supreme Court of the State of New York, at a Special Term thereof, to be held in the New Court-house, at the City Hall, in the City of New York, on the 27th day of July, 1875, at the opening of the Court on that day, and that then and there, or as soon thereafter as Counsel can be heard thereon, a motion will be made that the said report be confirmed.

Dated New York, May 24, 1875.

JAMES F. PIERCE,  
HENRY M. GARVIN,  
PETER TRAINER,  
Commissioners.

In the matter of the application of the Mayor, Aldermen, and Commonalty of the City of New York, relative to the opening of One Hundred and Fiftieth street, from Eighth avenue to the Harlem river, in the City of New York.

WE, THE UNDERSIGNED COMMISSIONERS of Estimate and Assessment in the above-entitled matter, hereby give notice to the owner or owners, occupant or occupants, of all houses and lots, and improved or unimproved lands affected thereby, and to all others whom it may concern, to wit:

I.—That we have completed our estimate and assessment, and that all persons interested in these proceedings, or in any of the lands affected thereby, and who may be opposed to the same, do present their objections in writing, duly verified, to Robert Sutherland, Esq., our Chairman, at the office of the Commissioners, No. 82 Nassau street (Room No. 24), in the said City, on or before the 30th day of June, 1875; and that we, the said Commissioners, will hear parties so objecting within the ten week-days next after the said 30th day of June, and for that purpose will be in attendance at our said office on each of said ten days, at 2 o'clock P. M.

II.—That the abstract of the said estimate and assessment, together with our maps, and also all the affidavits, estimates, and other documents which were used by us in making our report, have been deposited in the office of the Department of Public Works in the City of New York, there to remain until the 13th day of July, 1875.

III.—That the limits embraced by the assessment aforesaid are as follows, to wit: All those lots, pieces, or parcels of land, lying and being in the City of New York, and which taken together are bounded, described, and contained as follows, that is to say:

Beginning at a point on the new Bulkhead line on the Hudson river, equidistant between the southerly line or side of One Hundred and Fiftieth street, and the northerly line of One Hundred and Forty-ninth street; and running thence easterly and parallel with One Hundred and Fiftieth street, to the westerly line or side of Sixth avenue; thence northerly along the westerly line or side of Sixth avenue, one hundred and sixty-seven feet and two and one-half inches to the Harbor Commissioner's line on the Harlem river; thence northerly along said Harbor Commissioner's line one hundred feet and two and seven-tenths inches to the centre-line of the block between One Hundred and Fiftieth and One Hundred and Fifty-first streets; thence westerly and parallel with One Hundred and Fiftieth street to the new Bulkhead line on the Hudson river; and thence southerly along said Bulkhead line two hundred and fifty-nine feet and ten inches to the point or place of beginning.

IV.—That our report herein will be presented to the Supreme Court of the State of New York, at a Special Term thereof, to be held in the New Court-house, at the City Hall, in the City of New York, on the 27th day of July, 1875, at the opening of the Court on that day, and that then and there, or as soon thereafter as Counsel can be heard thereon, a motion will be made that the said report be confirmed.

Dated New York, May 24, 1875.

ROBERT SUTHERLAND,  
GRATZ NATHAN,  
JOHN H. HARNETT,  
Commissioners.

In the matter of the application of the Department of Public Works, for and on behalf of the Mayor, Aldermen, and Commonalty of the City of New York, relative to the widening of the Boulevard twenty-five feet on the westerly side thereof, as now opened between One Hundred and Seventh and One Hundred and Eighth streets, westerly from the westerly line of Eleventh avenue, in the City of New York.

WE, THE UNDERSIGNED COMMISSIONERS of Estimate and Assessment in the above-entitled matter, hereby give notice to the owner or owners, occupant or occupants, of all houses and lots, and improved or unimproved lands affected thereby, and to all others whom it may concern, to wit:

I.—That we have completed our estimate and assessment in the above-entitled matter, and that all persons whose interests are affected thereby, and who may be opposed to the same, do present their objections in writing, duly verified, to the Commissioners, at our office, No. 57 Broadway (Room 24), in the City of New York, on or before the 30th day of June, 1875, and that we, the said Commissioners, will hear parties so objecting, within the ten week-days next after the said 30th day of June, 1875, and for that purpose will be in attendance at our said office on each of said ten days, at 3 o'clock P. M.

II.—That the abstract of the said estimate and assessment, together with a copy of our maps, and also all affidavits, estimates, and other documents which were used by us in making our report, have been deposited in the office of the Department of Public Works, in the City of New York, there to remain until the 13th day of July, 1875.

III.—That the limits embraced by the assessment aforesaid are as follows, that is to say: All those certain lots, pieces, or parcels of land situate, lying, and being in the City of New York, bounded by, included, and contained within the following mentioned lines: Beginning at a point formed by the intersection of the centre line of Ninety-ninth street, with a line drawn one hundred feet east of the easterly line of the Boulevard; running thence northerly along a line distant one hundred feet east of the easterly line of the Boulevard to the centre line of One Hundred and Sixteenth street; thence westerly along said centre line to a point distant one hundred feet west of the westerly line of the Boulevard; thence southerly parallel with the Boulevard to the centre line of One Hundred and Ninth street; thence westerly along the centre line of One Hundred and Ninth street eighty-seven feet and six inches; thence southerly parallel with the Boulevard to the centre line of One Hundred and Eighth street; thence westerly along the centre line of One Hundred and Eighth street to the centre line of the new Avenue, next westerly from the Boulevard; thence southerly along said centre line to the centre line of One Hundred and Seventh street; thence easterly along the centre line of One Hundred and Seventh street to a point distant two hundred feet west of the westerly line of Eleventh avenue; thence southerly parallel to Eleventh avenue to the centre line of One Hundred and Sixth street; thence easterly along the centre line of One Hundred and Sixth street to a point distant one hundred feet west of the westerly line of Eleventh avenue; thence southerly parallel with Eleventh avenue to the centre line of One Hundred and Fourth street; thence easterly along the centre line of One Hundred and Fourth street to a point distant one hundred feet east of the easterly line of Eleventh avenue; thence northerly on a line distant one hundred feet east of the easterly line of Eleventh avenue to a point in One Hundred and Fifth street, where the last-mentioned line intersects a line distant one hundred feet west of the westerly line of the Boulevard; thence southerly on a line distant one hundred feet west of the westerly line of the Boulevard to the centre line of Ninety-ninth street; thence easterly along the centre line of Ninety-ninth street to the point or place of beginning.

IV.—That our report herein will be presented to the Supreme Court of the State of New York, at a Special Term thereof, to be held in the New Court-house, at the City Hall, in the City of New York, on the 27th day of July, 1875, at the opening of the Court on that day, and that then and there, or as soon thereafter as Counsel can be heard thereon, a motion will be made that said report be confirmed.

Dated New York, May 24, 1875.

CLINTON W. SWEET,  
HENRY MCCABE,  
GEORGE F. BETTS,  
Commissioners.

### CORPORATION NOTICES.

NOTICE IS HEREBY GIVEN THAT THE FOLLOWING Assessment Lists have been received by the Board of Assessors from the Commissioner of Public Works:

No. 1. For flagging sidewalk on both sides of Fifty-fourth street, from Fourth to Fifth avenue.

No. 2. For regulating, grading, curb, gutter and flagging Eighth avenue, from the centre of Fifty-ninth to the centre of Seventy-seventh street.

No. 3. For building underground drains on both sides of the lines of Inwood and Dyckman streets, between Harlem and Hudson rivers.

No. 4. For sewer in Fifty-third street, between First avenue and East river.

No. 5. For sewer in Eleventh avenue, between Fifty-ninth and Sixtieth streets, and in Sixtieth street, between Tenth and Eleventh avenues.

No. 6. For sewer in Fourth avenue, between Ninetieth and Ninety-first streets, with branches in Ninety-first street.

No. 7. For building sewer in South, Catharine, and Water streets, between present sewer in Catharine and Market streets.

The limits to be assessed are embraced as follows, viz: No. 1. Both sides of Fifty-fourth street, from Fourth to Fifth avenue.

No. 2. On both sides of Eighth avenue, from Fifty-ninth to Seventy-seventh street, to the extent of half the block at the intersecting streets.

No. 3. From D street to Vermilyea avenue, including farm numbers 42, 43, 44, and 68.

No. 4. Both sides of Fifty-third street, from First avenue to the East river, and on the westerly side of Avenue A, from Fifty-third to Fifty-fourth street.

No. 5. On the easterly side of Eleventh avenue, between Fifty-ninth and Sixtieth streets, and on both sides of Sixtieth street, from Tenth to Eleventh avenue.

No. 6. On the westerly side of Fourth avenue, from Ninetieth to Ninety-second street, and on both sides of Ninety-first street, from Fourth to Madison avenue.

No. 7. All the property situated on the blocks from Cherry to South street, and from Market slip to Catharine street.

THOMAS B. ASTEN,  
Chairman.

OFFICE BOARD OF ASSESSORS,  
No. 19 CHATHAM STREET,  
NEW YORK, June 19, 1875.

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

No. 1. For building sewer in Manhattan street, between Twelfth avenue and St. Nicholas avenue.

No. 2. For building outfall sewer from end of present sewer in Manhattan street, to and through One Hundred and Thirtieth street to Hudson river, and sewers in the New Avenue (between Eighth and Ninth avenues), from One Hundred and Fifth to Manhattan street, and in One Hundred and Twenty-fourth street, between Seventh avenue and Manhattan street, with branches.

No. 3. For regulating and grading One Hundred and Twentieth street, from Seventh to Eighth avenue.

No. 4. For regulating, grading, setting curb and gutter, and flagging, in One Hundred and Twenty-sixth street, from Eighth avenue to Lawrence street.

No. 5. For regulating and grading Eighty-sixth street, from Eighth to Tenth avenue.

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

No. 1. From northerly side of One Hundred and Fifth street to southerly side of One Hundred and Thirty-seventh street, and from Sixth to Twelfth avenue.

No. 2. From northerly side of One Hundred and Fifth street to southerly side of One Hundred and Forty-second street, and from Sixth avenue to the Hudson river.

No. 3. Both sides of One Hundred and Twentieth street, from Seventh to Eighth avenue.

No. 4. Both sides of One Hundred and Twenty-sixth street, from Eighth to Ninth avenue.

No. 5. Both sides of Eighty-sixth street, from Eighth to Tenth avenue, and on both sides of Ninth avenue, to the extent of half the block.

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

THOMAS B. ASTEN,  
JOHN MCHARG,  
VALENTINE S. WOODRUFF,  
JOHN MULLALLY,  
Board of Assessors.

OFFICE BOARD OF ASSESSORS,  
NEW YORK, June 10, 1875.

### THE CITY RECORD.

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