

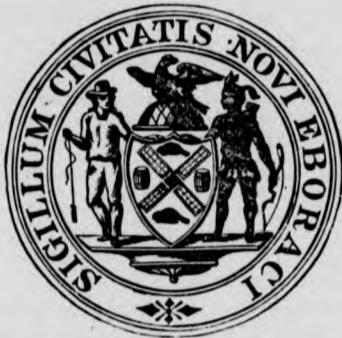
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TAXES AND ASSESSMENTS.

REPORT OF THE COMMISSIONERS.

FOR THE QUARTER ENDING JUNE 30, 1874.

To the Hon. WILLIAM F. HAVEMEYER, 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 1874, made as they were during the period fixed by law (that is, between the first Monday of September, 1873, and the second Monday in January, 1874), were effected during a period of extraordinary gloom and depression. The financial crisis of the fall of 1873 was felt in all its bewildering and distracting severity during the term included in the afore-mentioned dates. So great was the uncertainty as to values that for the first time in its history the Stock Exchange closed its doors, and its members ceased to transact business. Business men, accustomed by long training and experience to grapple with and decide upon all questions of finance growing out of any of the vicissitudes of trade, were appalled and unnerved, and with dissonant voices called upon the General Government to do what was beyond its power—establish order out of the chaos which for a time reigned.

Yet amid these distressing circumstances and distracting influences this Department was required to pursue the even tenor of its way, estimating and determining the value of property, the worth of which its very owners were quite incapable of fixing. To discharge such duties in the midst of events, and of emotions and passions almost as real and far more discordant than the events, was a task most difficult of accomplishment, calling for the exercise of calm and deliberate judgments, under circumstances of remarkable excitement and confusion.

This financial crisis was not a mere superficial scaling off of badly managed enterprises, imprudent and unsound dealers, and rash or ricketty speculators, but it struck deep into the very vitals of business, however prudently managed or strongly entrenched; and while the weak and the rash were swept away at a blow, the solid and the prudent suffered heavy losses, and affairs have by no means yet recovered from the stagnation which still retards a healthy circulation in the channels of trade.

New York City felt the shock first and most. Always a creditor city, her merchants had to provide for both sides of their bill-books, and the outlook during the whole time the books of assessment were open (that is, to the 30th of April, 1874), continued to be gloomy and disheartening. In view of this state of things, the results of the personal assessments for 1874 are an absolute surprise. On the first of January, 1874, the Commissioners would have been glad to have had an assurance that the assessments upon personal property would not, under the process of revision and correction, decline at least fifty million dollars, and yet, under that process, the diminution proved to be only about twenty million dollars.

The decrease on resident personal estate is \$14,346,402, or about seven per cent.

The decrease on non-resident personal estate is \$2,67,235, or about ten per cent.

The decrease on the capital of banks is \$2,752,825, or about three per cent.

It is a remarkable fact that the diminution in the assessments for resident personal property in 1874, as compared with those of 1873 (seven per cent.), is actually less than the average diminution in values of the merchandise and securities upon which the assessments are based; and so far as these assessments furnish indices of possession, the result is gratifying, as showing the stability of the business classes, upon whom they are in a large part imposed.

This apparent decrease in assessment is larger than the actual decrease, as it is based upon the nominal assessment for 1873, from which the Supreme Court ordered to be stricken the sum of \$2,241,882 assessed upon the Pacific Mail Steamship Company; the assessment for 1874 being adjusted in accordance with the decision of the Court upon the question involved, as set forth in the report of the Department of March 31, 1874.

The decrease in the value of non-resident personal estate is in larger proportion—as ten to seven—than in that of resident personal. It is a much easier matter for the non-resident to withdraw his capital invested in business here than for the resident to remove; and this process has been promoted by the general belief that the rate of taxation for 1874 would be higher than ever before known.

The decrease in the assessments upon the shareholders of banks—practically representing the capital of banks—is occasioned by the failure of three banks, the reduction of the capital of three banks and the acquisition of additional real estate by six banks, which transfers their assessments to that description of property.

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 of 1875 must be awaited to reveal in full the consequences of the commercial disasters of 1873-4.

REAL ESTATE.

The increase in the valuation of the real estate in 1874 over that of 1873, in the twenty-two old wards of the city, is \$21,848,700. This is a less percentage of increase than for many previous years. The cause is obvious, and has already been referred to. The response exhibited in the assessments upon real estate to the fluctuations in the market is, and properly should be, tardy. The market is subject to spasmodic advances or "spurts," not always evidence of actual permanent increase in value. The practice of the Department is not to set a stake instantly at the mark of the highest water, but to defer action for a reasonable period, to ascertain whether there may not occur a reflux of the tide. But when values seem to be settled, then this Department assumes the basis to be established, and changes its valuations in proportion. An inconvenience attends this practice, prudent and conservative as it is, for it may and often does occur that the increase in valuation, not having been made at the moment the market advanced, is effected at a period of stagnation, and gives rise to the plausible but unfounded complaint that there has been no increase, or possibly a slight decrease in market value, in the very year the assessed value has been advanced. To complaints of this sort, in their report of last year, it was said: "The Commissioners are not bound to prove that the advance in value occurred in the very year in which the assessments were increased. It is enough, if the assessment bears a just relation to the value, whether that value was attained one year or ten years ago."

The increase in the value of real estate does not arise from any widely diffused advance in valuations, but, for the most part, from the completion of very costly edifices commenced in 1873, and which now, for the first, find a place upon the assessment rolls.

The assessments in the Twelfth Ward have been, for some of the more accessible and improvable portions, brought into closer proportion to the ratio prevailing in those parts of the city more favorably situated. Most of the property in this ward has justly been regarded as suburban, and not equitably chargeable with a full proportion of the benefits which it only shared in a limited degree; such as police and fire protection, lighted streets, access to the Croton water, and proximity to schools. As by law but one rate of taxation can be applied to every ward, the only method of recognizing practically the disabilities under which the property in question lies, has been to adjust the ratio of assessment in proportion. The Board of State Equalization, however, has seemed inclined to accept the ratio for the rural portion of the city as an index of the assessment at large; and to avoid any further com-

plication in that direction the assessments have been advanced somewhat, although still maintaining a lower ratio than in the improved portions of the city. In many other cities such complications are avoided by graduating the rate of taxation in different wards or districts, and such a course was formerly permitted by law in this city.

It is worth noticing in this connection that while the State Assessors admit that real estate in the City of Brooklyn is assessed at 60 per cent., and the ratio is certainly no higher there than in New York, a deduction was made by the State Board of \$37,862,742 upon Kings County, the benefit of which was shared by the rural towns in that county, where the ratio of assessment was far below that of the outer ward of this city.

The addition of the Westchester county towns of Morrisania, West Farms, and Kingsbridge to the territory of the city, constituting the Twenty-third and Twenty-fourth Wards, has very nearly doubled the area of the city, and imposed a large amount of additional labor upon the Department. The means for making proper assessments in these new wards are extremely defective, owing to the want of proper maps and records.

STATE EQUALIZATIONS.

In their report for 1873 the Commissioners referred to the disparity in the ratio of valuation in the City of New York, as compared with that in nearly all the other counties in the State, and expressed the hope that the State Board of Equalization would, at least, in part, adjust the difference. That hope has not been realized. This Board, confident of the fact, and believing it to be as apparent to others as to themselves, may have failed to present the claims of the city with the necessary clearness.

The State Assessors, upon whose examination and report the State Board of Equalization base their action, certainly intended no wrong to the taxpayers here when they failed to recommend any concession (it is that be the proper word) to the city.

The State Assessors in their report to the Legislature, give in tabular form the percentage of valuation used in assessing real estate in every county in the State, except New York. In regard to the valuations in this city the Board of State Assessors, after referring in terms highly complimentary to the methods and records of this Department, and citing a single instance of alleged undervaluation, proceeded to say: "From all that we are able to gather, taking the large and rapidly increasing wealth of the city, and contrasting it with the heavy depreciation in many parts of the State, the immense and superior advantages the city has over the country, and comparing so far as we are able, full values and ratios, we are constrained to the belief that the City and County of New York is assessed at no greater ratio on its full value (the basis of valuation being the same, whether cash or sales on time) than the average of the State outside the city."

"We, therefore, feel justified in having recommended to the State Board of Equalization, that for the year 1873, the City and County of New York be equalized at its assessed value."

It will be observed that this conclusion is based upon the statement that the wealth of the city is large, and that it (the city) has immense and superior advantages.

Both these propositions are certainly undeniable, but what then? The large wealth of the city is a sufficient reason for a large assessment, but not for imposing upon her citizens an undue share of the public burden. The allegation that there has been a heavy depreciation in many parts of the State may even be admitted as true, without affecting the claims of this city to justice; the question remaining whether all the property in the rest of the State has depreciated, and that of New York alone increased.

It is at once conceded that the city has immense and superior advantages over the country, but assuredly not at the expense of the State. If at her own proper cost the city paves and lights her streets, enjoys protection from fires, guards public health, maintains numerous local courts, has a foot and mounted police, public schools of rare excellence, an abundance of pure water, and delights in spacious parks and avenues, surely the State has no reason and no right to punish the city for these advantages. It cannot, with any show of justice, be assumed that a dollar in one portion of the State is worth more for purposes of taxation than a dollar in any other portion of the State.

These considerations and some others that follow were urged upon the attention of the State Assessors at their session in this city in June, and a number of taxpayers presented important statements showing the enormous disparity between the ratio of assessment in New York and in other counties. A few instances are of interest: One citizen has sold a farm in the interior for \$18,000, which was assessed for \$4,000; another bought a place for \$125,000, assessed for \$12,500; another bought property for \$84,000, assessed for \$12,000; and another held property valued at \$35,000, assessed at \$6,000. Many other similar cases might be stated.

Some comparisons based, in part, upon census returns possess a good deal of interest in this connection. Now, it is not, of course, to be assumed that census tables are infallibly correct; but they may with much propriety be accepted, when, moving by several lines, independent yet parallel, their general drift and bearing point to similar results, as an approximately truthful basis.

The census of 1860 reported in this State 14,358,403 acres of improved land, and the census of 1870 reported 15,627,206 acres of similar land, being an increase of 1,268,803 acres.

The value of the farm lands alone in 1860 was reported at \$803,343,593, and in 1870 at \$1,272,857,766, being an increase of \$469,514,173.

It might not be prudent to trust to either of these statements alone as entirely accurate; but, taken together, they form a tolerably secure basis for some other comparisons. It will be noticed that both the acreage and values have increased, but the value much more than the acres, owing to the change in the currency or standard value between the two periods.

The assessed valuation of all the real estate in the State, omitting New York and Kings counties, was

In 1859.....	\$624,770,387
In 1870.....	659,425,701
<hr/>	
Increase in 10 years.....	\$34,655,314
In 1872 the valuation was.....	\$675,314,236

Increase over 1859.....

While the census returns above quoted give the value of the farming lands alone, the assessed valuations are for all real estate (except New York and Kings), including that of the many populous and thriving villages and cities which deck the diadem of this State. So that an increased value of over \$469,000,000 in farming lands alone in ten years, is represented by an increased assessment of less than \$35,000,000 upon all lands in the State at large, except New York and Kings Counties.

Now mark the contrast in this city:

Assessed valuation in 1859.....

Assessed valuation in 1870.....

Increase in 10 years.....

Assessed valuation in 1872.....

Increase over 1859.....

Increase in State (except New York and Kings Counties) in 13 years.....

or 8 $\frac{1}{12}$ per cent.

Increase in city, same period.....

or 110 $\frac{3}{10}$ per cent.

Now mark the contrast in this city:

Assessed valuation in 1859.....

Assessed valuation in 1870.....

Increase in 10 years.....

Assessed valuation in 1872.....

Increase over 1859.....

Increase in State (except New York and Kings Counties) in 13 years.....

or 8 $\frac{1}{12}$ per cent.

Increase in city, same period.....

or 110 $\frac{3}{10}$ per cent.

Extraordinary as these results may seem, they are less so than those revealed by a comparison, which may be fairly instituted, as to the values and assessments upon personal property:

By the census of 1860, the value of the farming implements and live stock in this

State was.....

And by the census of 1870.....

Increase in 10 years.....

This leaves out of view the various and countless other forms of personal property, which, however, are included in the statement of the assessed valuation of all the personal property in the State (except New York and Kings Counties):

In 1859.....

In 1870.....

Increase in 10 years.....

Assessed value of same in 1872.....

Decrease in 13 years.....

Compare this with results in the City of New York for similar property and for the same period.

Assessed valuation of personal property in New York City :	
In 1859.....	\$172,971,192
In 1870.....	281,142,696
Increase in 10 years.....	\$108,171,504
Assessed valuation of same for 1872.....	\$306,947,223
Increase in 13 years.....	\$133,976,031
Decrease in personal assessments in State (except New York and Kings) in 13 years or 15 per cent.	\$19,465,549
Increase in City of New York, same time or 77½ per cent.	\$133,976,031

These figures are suggestive—nay conclusive—as to the fact that this city is far in advance of the State at large as to the fidelity with which assessments are made upon both real and personal property.

To deny this, is to deny that the interests, welfare, and prosperity of the State and the city are inseparably interwoven. These statements are not elicited by any spirit of hostility toward the taxpayers or the business interests of the rest of the State. It is rather a cry extorted by a sense of injustice, rendered more acute by the sufferings and privations of a large portion of the people of this city last winter. The poor man is the ultimate taxpayer. Upon him the burden, in its final distribution, inevitably falls. It is in his behalf that this appeal for equity is made. It cannot be—indeed, it cannot be—that the operation of the laws of political economy during the past twelve or thirteen years have tended solely to augment the wealth and power of the City of New York, and to bring leanness and poverty upon all other portions of the State. It cannot be that Providence has blessed the labors of man only upon this small island, while the State at large has suffered deprivation and loss. That the population of the purely rural portions of the State does not increase, is undoubtedly true. But this is a proof of increasing wealth, and not of poverty. As the farmer grows in material prosperity, he annexes, and again annexes to his domain that of his neighbor, finding in mechanical power applied to the culture of his land a compensation for the diminution of the manual labor available. The farmer who sells, seeks the land of promise in the West, or settles himself in some lovely and prosperous village where the assessor is not inquisitorial, and the capitalist can find rest. This, certainly, is not decay. This is not impoverishment. The prosperity of the city and of the State are inseparably associated. Statisticians may err, tables may deceive, and figures may lie; but the welfare and interests of the city and the State are connected indissolubly, and each must share the prosperity of suffer in common the adversity of the other.

But, aside from the claim which the city has for an equitable allowance upon its assessments for real estate, the uncertainty attending the collection of the assessments upon personal estate in this city, fluctuating as its population is, demands consideration at the hands of the State Board of Equalization. For several years past the amount of such assessments upon which it has proved impossible to collect the tax has probably ranged from twenty to thirty millions of dollars.

In view of the array of facts which have been presented, it would seem impossible that the claims of New York to be relieved, in part at least, from an undue share of the State tax, shall escape recognition again this year.

REVISION OF THE ASSESSMENT LAWS.

The constantly increasing burden of taxation has directed attention with accumulating interest to the matter of uniformity in assessments. The subject is quite as difficult as it is important. The theories of no mere political economist, however high he may rank among statesmen, philosophers, or scientists, can solve the difficult problem by providing a system that shall be at once equitable and effective. What may, in itself be equitable, may utterly fail to be effective, because of the discrepancy between the laws of this and adjacent or easily accessible States; or, what may be effective, because of the exercise of an arbitrary power, may lack the essential principle of equity, without which taxation becomes legal robbery.

An effort is now making to obtain in this State an assessment of real estate at its market value. While this city is in advance of the State at large in the ratio of its assessed value as compared with market value, and this fact fails to find recognition at the hands of the State Board of Equalization, it would be morally criminal in the Commissioners to direct a higher rate of valuation. An increase of assessed values, while it may, for the moment, secure a decrease in the rate of taxation, has a direct tendency to foster extravagance in expenditure.

Accustomed for many years to regard the nominal rate of taxation as the measure of the burden, it would be easier for extravagance and corruption to find shelter in an enlarged basis than in a restricted one. For instance: If it were possible to increase the assessed valuation 100 per cent. it ought to diminish the nominal rate of taxation 50 per cent.; but no man with any knowledge of public affairs—and especially of municipal public affairs—can doubt that very soon 75 per cent., and ultimately even 100 per cent. of the former rate of taxation upon the restricted ratio of assessment would be attained, reaching only the old rate nominally, but, in effect, doubling the number of dollars to be raised. A verification of this theory is found in the experience of the City of San Francisco, where, as a local journal of high authority says, "the tax levy for city and county purposes has been finally fixed by the Board of Supervisors at \$1.45 on the \$100. This is the highest rate of taxation known for many years—\$1.45 on the \$100 of a cash valuation being equal to from \$2.90 to \$4.35 under the old system, according as the valuation was one-half or one-third of the cash value. As usual there is a special and exceptional plea for this rate; and it is sought to be justified on the ground that it is necessary to liquidate at once the debt caused by the half year which escaped taxation by the substitution of the codes for the pre-existing statutes."

When other portions of this State shall place themselves upon a line in their ratio of assessments with that established in this city, it will then be proper to consider the expediency and practicability of advancing the ratio of assessment in the city of New York.

The valuation of the real and personal estates in the city of New York for the year 1874, as compared with those of 1873, are as follows:

Relative Value of the Real and Personal Estate in the City and County of New York, as Assessed for 1873 and 1874.

WARDS.	ASSESSMENTS FOR 1873.	ASSESSMENTS FOR 1874.	INCREASE.	DECREASE.
First.....	\$50,608,500	\$51,563,900	\$955,400	
Second.....	27,754,000	28,283,500	529,500	
Third.....	31,354,500	31,736,900	382,400	
Fourth.....	12,512,075	12,501,625	49,550	
Fifth.....	38,425,000	38,623,500	198,500	
Sixth.....	21,348,050	21,804,450	455,800	
Seventh.....	15,852,100	16,302,400	450,800	
Eighth.....	33,774,400	34,320,900	546,500	
Ninth.....	25,127,900	25,563,200	435,300	
Tenth.....	16,320,500	17,023,850	705,350	
Eleventh.....	14,014,200	14,851,400	237,200	
Twelfth.....	62,455,630	67,493,855	5,034,655	
Thirteenth.....	9,302,300	9,644,250	341,950	
Fourteenth.....	21,691,190	22,411,180	419,990	
Fifteenth.....	50,916,750	51,583,500	666,750	
Sixteenth.....	29,730,550	32,136,700	2,406,150	
Seventeenth.....	30,552,400	31,058,300	505,900	
Eighteenth.....	64,467,900	65,480,200	1,012,300	
Nineteenth.....	110,521,305	113,032,290	2,510,985	
Twentieth.....	34,830,000	35,946,300	1,116,300	
Twenty-first.....	71,235,250	72,311,900	1,076,650	
Twenty-second.....	63,094,530	64,905,300	1,810,770	
Twenty-third.....	\$836,792,930	\$858,641,630	\$21,848,700	
Twenty-fourth.....	New ward.....	11,369,475		
	New ward.....	11,530,890		
		\$881,547,995	\$44,755,065	
	Personal estate :	Personal estate :		
Resident.....	\$184,965,583	\$170,619,181		
Non-resident.....	29,831,665	26,964,430		
Shareholders of Bank.....	77,650,395	74,897,570		
Total Real and Personal for 1873....	\$1,129,240,573	Do. for 1874, \$1,154,029,176	\$44,755,065	Total Decrease : \$19,966,462
Total valuation for 1874.....	\$1,154,029,176	Total increase.....	\$44,755,065	
Total valuation for 1873.....	1,129,240,573	Total decrease.....	19,966,462	
Increase in 1874.....	\$24,788,603	Net increase.....	\$24,788,603	

JOHN WHEELER,
GEO. H. ANDREWS, } Commissioners of
S. D. MOULTON, Taxes and Assessments.

PERSONAL ESTATE.

The following table exhibits the assessments on personal property in the City of New York for the years 1872, 1873, and 1874:

	1872.	1873.	1874.
Resident.....	\$195,032,157	\$184,965,583	\$170,619,181
Non-resident.....	35,189,520	29,831,665	26,964,430
Shareholders of banks.....	76,727,745	77,650,395	74,897,570
Totals.....	\$306,949,422	\$292,447,643	\$273,481,181

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 1872, 1873, and 1874:

	1872.	1873.	1874.
Names on rolls at opening.....	29,291	29,513	25,293
Applications for reductions.....	14,269	16,767	12,126
Erased, not liable.....	9,616	13,307	10,927
Retained on Receiver's books.....	19,382	16,206	14,366

The number of Banks and of shareholders for the years 1872, 1873, and 1874, respectively, was as follows:

	1872.	1873.	1874.
Number of Banks.....	78	78	75
Number of Shareholders.....	26,336	26,059	25,122

RECAPITULATION.

The following table exhibits the total valuation on real and personal estate for the years 1872, 1873, and 1874:

	1872.	1873.	1874.
Real Estate.....	\$797,148,665	\$836,693,380	\$881,547,995
Resident Personal.....	195,032,157	184,965,583	170,619,181
Non-resident Personal.....	35,189,520	29,831,665	26,964,430
Shareholders of Banks.....	76,727,745	77,650,395	74,897,570
Totals.....	\$1,104,098,087	\$1,129,141,023	\$1,154,029,176

ANNUAL EXEMPTIONS.

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

Every officer, musician, and private in the National Guard, is also entitled to a deduction from the assessed valuation of his real and personal property, to the amount of \$1,000, during the time he shall perform military duty.

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

The following table exhibits the deductions made under the afore-mentioned laws for the years 1872, 1873, and 1874:

	1872.	1873.	1874.
Military.....	\$565,500	\$490,500	\$486,000
Clergy.....	66,000	76,500	87,000
Totals.....	\$631,500	\$567,000	\$573,000

ASSESSMENTS UPON REAL ESTATE.

The number of pieces or plots of real estate upon the assessment rolls for 18

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
Twenty...	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
Twenty...	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

TOTAL NUMBER OF ASSESSMENTS.

	1872.	1873.	1874.
Number of Pieces of Real Estate.....	127,217	123,209	144,730
Number of Names on Personal Books.....	29,291	29,513	25,293
Number of Shareholders of Banks.....	26,336	26,059	25,122
Total Number of Assessments.....	182,844	178,781	195,145

Respectfully submitted.

JOHN WHEELER,
GEORGE H. ANDREWS,
SEVERN D. MOULTON,
Commissioners of Taxes and Assessments.

NEW YORK, July 27, 1874.

ORDINANCES, RESOLUTIONS,

&c., &c.,

PASSED BY BOTH BRANCHES OF THE
COMMON COUNCIL

AND

APPROVED BY THE MAYOR,
DURING THE WEEK ENDING JULY 25, 1874.

Resolved, That T. E. Leary be and he is hereby appointed a Commissioner of Deeds in and for the City and County of New York, in place of John O. Higgins, whose term has expired.

Adopted by the Board of Assistant Aldermen, July 13, 1874.

Adopted by the Board of Aldermen, July 21, 1874.

Approved by the Mayor, July 24, 1874.

Resolved, That William H. Drake be and he is hereby reappointed a Commissioner of Deeds in and for the City and County of New York.

Adopted by the Board of Assistant Aldermen, July 13, 1874.

Adopted by the Board of Aldermen, July 21, 1874.

Approved by the Mayor, July 24, 1874.

Resolved, That Wellesley W. Gage be and he is hereby appointed a Commissioner of Deeds in and for the City and County of New York, his term of office having expired.

Adopted by the Board of Assistant Aldermen, July 13, 1874.

Adopted by the Board of Aldermen, July 21, 1874.

Approved by the Mayor, July 24, 1874.

Resolved, That the Commissioner of Public Works be and he is hereby directed to permit Thomas W. Gager to use the public hydrants in Grand street, for the purpose of obtaining water to sprinkle the carriage-way of all that portion of Grand street east of the Bowery, upon payment of the usual fee, as provided by ordinance of the Common Council.

Adopted by the Board of Aldermen, July 10, 1874.

Adopted by the Board of Assistant Aldermen, July 13, 1874.

Approved by the Mayor, July 18, 1874.

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

Adopted by the Board of Assistant Aldermen, July 13, 1874.

Adopted by the Board of Aldermen, July 21, 1874.

Approved by the Mayor, July 24, 1874.

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

Adopted by the Board of Assistant Aldermen, July 13, 1874.

Adopted by the Board of Aldermen, July 21, 1874.

Approved by the Mayor, July 24, 1874.

Resolved, That James H. Wessels be and he is hereby appointed a Commissioner of Deeds in and for the City and County of New York, in place of Jeremiah F. Johnson, whose term of office has expired.

Adopted by the Board of Assistant Aldermen, July 13, 1874.

Adopted by the Board of Aldermen, July 21, 1874.

Approved by the Mayor, July 24, 1874.

OFFICIAL DIRECTORY.

STATEMENT OF THE HOURS DURING WHICH
all the Public Offices in the City are open for business, and at which each Court regularly opens and adjourns, as well as of the places where such offices are kept and such Courts are held.

EXECUTIVE DEPARTMENT.

Mayor's Office, No. 6, City Hall, 10 A. M. to 3 P. M.
Mayor's Marshal, No. 5, City Hall, 10 A. M. to 3 P. M.
Permit Bureau, No. 1, City Hall, 10 A. M. to 2 P. M.
License Bureau, No. 1, City Hall, 10 A. M. to 2 P. M.

LEGISLATIVE DEPARTMENT.

Clerk of the Common Council and of Board of Supervisors, 7 and 8, City Hall, 9 A. M. to 4 P. M.
Clerk of Board of Assistant Aldermen, 9½ City Hall, 9 A. M. to 4 P. M.

FINANCE DEPARTMENT.

NEW COUNTY COURT-HOUSE, OFFICE HOURS 9 A. M. TO 4 P. M.
Comptroller's Office, West end.

1. Bureau for the collection of the revenue accruing from rents and interest on bonds and mortgages, and revenue arising from the use or sale of property belonging to or managed by the city: Ground floor, west end.

2. Bureau for the Collection of Taxes: Brown stone building, City Hall Park.

3. Bureau for the Collection of Arrears of Taxes and Assessments and Water Rents: Ground floor, west end.

4. Auditing Bureau: Main floor, west end.

5. Bureau of Licenses: Ground floor, west end.

6. Bureau of Markets: Ground floor, west end.

7. Bureau for the reception of all money paid into the Treasury in the City, and for the payment of money on warrants drawn by the Comptroller and countersigned by the Mayor, at the Office of Chamberlain and County Treasurer: Main floor, west end.

8. Bureau for the Collection of Assessments: Rotunda.

LAW DEPARTMENT.

Counsel to the Corporation, Staats Zeitung Building, 3d floor: 9 A. M. to 5 P. M.
Public Administrator, 115 and 117 Nassau street, 10 A. M. to 4 P. M.Corporation Attorney, 115 and 117 Nassau street, 8½ A. M. to 4½ P. M.
Attorney for the Collection of Arrears of Personal Taxes: Brown stone building, City Hall Park, 32 Chambers street, 9 A. M. to 4 P. M.

Attorney to the Department of Buildings, 20 Nassau street, room 52, 9 A. M. to 5 P. M.

POLICE DEPARTMENT.

NO. 300 MULBERRY STREET, ALWAYS OPEN.

Central Office.
Commissioner's Office.
Superintendent's Office.
Inspectors' Office.
Chief Clerk's Office, 8 A. M. to 5 P. M.
Property Clerk, " " "
Bureau of Street Cleaning, 8 A. M. to 5 P. M.
Bureau of Elections.

DEPARTMENT OF PUBLIC WORKS.

CITY HALL, 9 A. M. to 4 P. M.
Commissioners' Office, No. 19.
Chief Clerk's Office, No. 20.Contract Clerk's Office, No. 21.
Engineer in charge of Sewers, No. 21.
" Boulevards and Avenues, No. 18½.Bureau of Repairs and Supplies, No. 18.
" Lamps and Gas, No. 13.
" Incumbrances, No. 13.
" Street Improvements, No. 11.
" Chief Engineer Croton Aqueduct, No. 11½.
" Water Register, No. 10.
" Water Purveyor, No. 4.
" Streets and Roads, No. 13.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION.

Central Office, No. 66 Third avenue, 8 A. M. to 5 P. M.
Out Door Poor Department, No. 66 Third avenue, always open: entrance on Eleventh street.

Free Labor Bureau, Nos. 8 and 10 Clinton place, 8 A. M. to 5 P. M.

Reception Hospital, City Hall Park, northeast corner, always open.

Reception Hospital, Ninety-ninth street and Tenth avenue, always open.

Bellevue Hospital, foot of Twenty-sixth street, East river, always open.

FIRE DEPARTMENT.

NOS. 127 AND 129 MERCER ST., 9 A. M. TO 4 P. M.

Commissioners' Office. Chief of Department.

Inspectors of Combustibles. Fire Marshal.

HEALTH DEPARTMENT.

NO. 301 MOTT STREET.

Commissioners' Office, 9 A. M. to 4 P. M.

Sanitary Superintendent, always open.

Register of Records, for granting burial permits, on all days of the week, except Sunday, from 7 A. M. to 6 P. M. and on Sundays from 8 A. M. to 5 P. M.

DEPARTMENT OF PUBLIC PARKS.

Commissioner's Office, 36 Union Sq., 9 A. M. to 5 P. M.

DEPARTMENT OF DOCKS.

Commissioner's Office, 346 and 348 Broadway, corner Leonard street, 9 A. M. to 4 P. M.

DEPARTMENT OF TAXES AND ASSESSMENTS.

Commissioners' Office, brown stone building, City Hall Park, 32 Chambers street, 9 A. M. to 4 P. M.; on Saturday, 9 A. M. to 3 P. M.

Surveyor's Bureau, 19 Chatham street, 9 A. M. to 4 P. M.

Board of Assessors, " "

DEPARTMENT OF BUILDINGS.

Superintendent's Office, 2 Fourth avenue, 9 A. M. to 4 P. M.

BOARD OF EXCISE.

Commissioner's Office, 299 Mulberry St., 9 A. M. to 4 P. M.

BOARD OF EDUCATION.

Corner Grand and Elm Streets.

Office of the Board, 9 A. M. to 4 P. M.

FIRE DEPARTMENT.

HEADQUARTERS,
FIRE DEPARTMENT, CITY OF NEW YORK,
127 AND 129 MERCER STREET,
NEW YORK, July 20, 1874.

PROPOSALS FOR ALTERING THE BUILDING
No. 125 Mercer street, according to plans and specifications on file in this office, will be received at these headquarters until 10 A.M., Friday, July 31, 1874, at which time the bids will be publicly opened and read.

Two responsible sureties, residents of this city, will be required with each proposal, who must justify in double the amount of the bid. Proposals will not be considered unless sureties are named.

Proposals must be indorsed, "Proposals for altering building No. 125 Mercer street."

Plans and specifications can be seen and blank proposals furnished upon application at these headquarters.

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

JOSEPH L. PERLEY,
ROSWELL D. HATCH,
CORNELIUS VAN COTT,
Commissioners.

FIRE DEPARTMENT, CITY OF NEW YORK,
127 and 129 Mercer Street,
NEW YORK, July 18, 1874.

PROPOSALS FOR THE ERECTION OF A building for this Department, on the lots Nos. 130 and 132 Amity street, will be received at these headquarters until 10 o'clock A.M., July 31, 1874, at which time the bids will be publicly opened and read.

Two responsible sureties, residents of this city, will be required with each proposal, who must justify in double the amount of the bid. Proposals will not be considered unless sureties are named.

Proposals must be indorsed, "Proposals for the erection of a building on lots Nos. 130 and 132 Amity street."

Plans and specifications can be seen and blank proposals furnished upon application at these headquarters.

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

JOSEPH L. PERLEY,
ROSWELL D. HATCH,
CORNELIUS VAN COTT,
Commissioners.

FIRE DEPARTMENT,
Nos. 125 and 129 Mercer Street,
NEW YORK, July 18, 1874.

TO CONTRACTORS.

PROPOSALS FOR BUILDING A STEAM FIRE PROPELLOR.

SEALED PROPOSALS FOR BUILDING A STEAM Fire Propellor, endorsed as above, will be received at the office of the Fire Department, until 10 o'clock A.M., of July 31, 1874, at which time the bids will be publicly opened and read. The award of the contract will be made as soon as practicable after the opening of the bids.

The time allowed for doing the work is ninety (90) days from the date of signing the contract.

Any bidder for this contract must be known to be well prepared for the business, and must have satisfactory testimonials to that effect, and also shall give security for the faithful performance of his contract, in the manner prescribed and required by ordinance.

Bidders are required to state in their proposals their names and places of residence; also that the bid is made without any connection with any other person making any estimate for the same work; and that it is in all respects fair, and without collusion or fraud; and also that no member of the Common Council, Head of a Department, Chief of a Bureau, Deputy thereof, or Clerk therein, or other officer of the Corporation, is directly or indirectly interested therein, or in the supplies or work to which it relates, or in any portion of the profits thereof; which proposals must be verified by the oath, in writing, of the party making the estimate, that the several matters stated therein are in all respects true. Where more than one person is interested, it is requisite that the verification be made and subscribed by all the parties interested.

Each proposal shall be accompanied by the consent, in writing, of two householders or freeholders of the City of New York, who must justify in double the amount of the bid, with their respective places of business or residence, to the effect that if the contract be awarded to the person making the bid, they will, on its being so awarded, become bound as his sureties for its faithful performance; and that if he shall omit or refuse to execute the same, they will pay to the Corporation any difference between the sum to which he would be entitled on its completion, and that which the Corporation may be obliged to pay to any higher bidder to whom the contract may be awarded at any subsequent letting; the consent above mentioned shall be accompanied by the oath or affirmation, in writing, of each of the persons signing the same, taken before a Judge of any Court of Record in this county, that each is a householder, or freeholder in the City of New York, and is worth the amount of the security required for the above work, over and above all his debts of every nature, and over and above his liabilities as bail, surety or otherwise; and that he has offered himself as a surety in good faith. The adequacy and sufficiency of the sureties offered to be approved by the Comptroller of the City of New York.

Bidders will write out the amount of their estimate in addition to inserting the same in figures.

The bid will be understood to cover all expenses necessary for the complete fulfillment of the contract.

Should the lowest bidder or bidders neglect or refuse to accept this contract within forty-eight (48) hours after written notice that the same has been awarded to his or their bid, he or they shall be considered as having abandoned it, and as in default to the Corporation; and this contract will be re-advertised and re-let, and so on until it be accepted and executed.

Bidders are informed that no deviation from the specifications will be allowed, unless under the written instructions of the Commissioners of the Fire Department.

The Commissioners of the Fire Department 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 contract awarded to, any person who is in arrears to the Corporation, upon debt or contract, or who is a defaulter, as security or otherwise, upon any obligation to the Corporation.

Plans and specifications may be seen, and blank proposals furnished, upon application at the Headquarters of the Fire Department.

JOSEPH L. PERLEY,
ROSWELL D. HATCH,
CORNELIUS VAN COTT,
Commissioners of the Fire Department.

FIRE DEPARTMENT, CITY OF NEW YORK,
127 and 129 Mercer Street,
NEW YORK, July 18, 1874.

PROPOSALS FOR FURNISHING THIS DEPARTMENT with 15,000 feet of Rubber Hose, with Allen's Patent Couplings attached, will be received at these headquarters until 10 o'clock A.M., July 31, 1874, at which time the bids will be publicly opened and read.

The hose will be required to stand a test of four hundred pounds pressure to the square inch, without contracting under that pressure more than twelve inches to the foot, nor to expand more than a quarter of an inch in diameter.

Two responsible sureties, residents of this city, will be required with each proposal, who must justify in double the amount of the bid. Proposals will not be considered unless sureties are named.

Proposals must be indorsed "Proposals for furnishing Rubber Hose."

Blank proposals and information will be furnished upon application to these headquarters.

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

JOSEPH L. PERLEY,
ROSWELL D. HATCH,
CORNELIUS VAN COTT,
Commissioners.

CORPORATION NOTICES.

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 laying Belgian pavement in One Hundred and Twenty-fifth street, from Harlem river to Manhattan street, and Manhattan street, from One Hundred and Twenty-fifth street to North river.

No. 2. For building sewer in Sixty-seventh street, between Ninth and Tenth avenues.

No. 3. For building underground drains in Sixty-second and Sixty-eighth streets, and between Eighth and Ninth avenues.

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

No. 1. Both sides of One Hundred and Twenty-fifth street, from Harlem river to Manhattan street, and both sides of Manhattan street, from One Hundred and Twenty-fifth street to Hudson river, to the extent of one-half the block at the intersecting streets.

No. 2. Both sides of Sixty-seventh street, between Eighth and Tenth avenues, both sides of Sixty-eighth street, between Eighth and Public Drive, both sides of Sixty-ninth street, between Eighth and Ninth avenues, both sides of Ninth avenue, between Sixty-sixth and Seventieth streets, and both sides of Public Drive, between Sixty-seventh and Sixty-ninth streets.

No. 3. The property bounded by Sixty-second and Sixty-eighth streets, and between Eighth avenue and Boulevard.

All persons whose interests are affected by the above-named assessments, and who are opposed to the same or 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,
MUNSON H. TREADWELL,
VALENTINE S. WOODRUFF,
Board of Assessors.

OFFICE BOARD OF ASSESSORS,

NEW YORK, July 17, 1874.

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

Persons interested are requested to call and examine the same.

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

No. 2. For regulating and grading, curb and gutter, and flagging Eighty-fourth street, from Boulevard to River Drive.

No. 3. For regulating and grading, curb and gutter, and flagging Twenty-fourth street, from Eleventh avenue to Hudson river.

The limits to be assessed are embraced as follows, viz.:

No. 1. The property bounded by One Hundred and Fifth street, and One Hundred and Thirty-seventh and Manhattan streets, between Seventh and Claremont avenues.

No. 2. Both sides of Eighty-fourth street, between Boulevard and River Drive, to the extent of one-half the block at the intersecting streets.

No. 3. Both sides of Twenty-fourth street, between Eleventh and Thirteenth avenues, to the extent of one-half the block at the intersecting streets.

THOMAS B. ASTEN,
Chairman.

OFFICE BOARD OF ASSESSORS,

No. 19 Chatham street,

July 21, 1874.

LEGISLATIVE DEPARTMENT.

OFFICE OF CLERK OF THE BOARD OF ALDERMEN AND SUPERVISORS, No. 8 City Hall,
NEW YORK, June 3, 1874.

PUBLIC NOTICE IS HEREBY GIVEN TO ALL persons having claims against the County of New York, that such claims cannot now be audited by the Board of Supervisors, but must be presented directly to the Department of Finance for payment.

Also, that all bills pending before said Board, or its Committees, have been transmitted to the Department aforesaid for action thereon.

JOSEPH C. PINCKNEY,
Clerk of the Board of Aldermen and Supervisors.

FINANCE DEPARTMENT.

INTEREST ON CITY STOCKS.—THE INTEREST on the Bonds and Stocks of the City of New York, due August 1, 1874, will be paid on that day, by the Chamberlain of the City, at his office, in the New Court-house.

The transfer books will be closed from July 10 to August 1, 1874.

ANDREW H. GREEN,
Comptroller.

CITY OF NEW YORK,
DEPARTMENT OF FINANCE,
COMPTROLLER'S OFFICE,

July 3, 1874.

DEPARTMENT OF FINANCE,
BUREAU FOR THE COLLECTION OF ASSESSMENTS,
ROTUNDA, COURT-HOUSE,
NEW YORK, July 6, 1874.

NOTICE TO PROPERTY-HOLDERS.

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

CONFIRMED JUNE 18, 1874.

Opening Ninety-seventh and Ninety-eighth streets, from Eighth avenue to the Boulevard.

All payments made on the above assessment on or before September 5, 1874, will be exempt (according to law) from interest. After that date interest will be charged at the rate of seven per cent. from the date of confirmation.

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

SPENCER KIRBY,
Collector of Assessments.

DEPARTMENT OF FINANCE,
BUREAU FOR THE COLLECTION OF ASSESSMENTS,
ROTUNDA, COURT-HOUSE,
NEW YORK, June 8, 1874.

NOTICE TO PROPERTY-HOLDERS.

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

CONFIRMED APRIL 29, 1874.

Opening Eleventh avenue, from Fifty-ninth street to the Boulevard.

All payments made on the above assessment on or before August 8, 1874, will be exempt (according to law) from interest. After that date interest will be charged at the rate of seven per cent. from the date of confirmation.

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

SPENCER KIRBY,
Collector of Assessments.

DEPARTMENT OF FINANCE,
BUREAU FOR THE COLLECTION OF ASSESSMENTS,
ROTUNDA, COURT-HOUSE,
NEW YORK, July 2, 1874.

NOTICE TO PROPERTY-HOLDERS.

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

CONFIRMED JUNE 16, 1874.

Outlet Sewer in Eightieth street, from Hudson river to Road, to Eighty-first street, to Tenth avenue, to Eighty-third street, to Ninth avenue, to Eighty-eighth street, to Eighth avenue,

WITH BRANCHES IN NINTH AVENUE TO NINETY-SECOND STREET.

All payments made on the above assessment on or before September 1, 1874, will be exempt (according to law) from interest. After that date interest will be charged at the rate of seven per cent. from the date of confirmation.

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

SPENCER KIRBY,
Collector of Assessments.

DEPARTMENT OF FINANCE,
BUREAU FOR THE COLLECTION OF ASSESSMENTS,
ROTUNDA, COURT-HOUSE,
NEW YORK, May 29, 1874.

NOTICE TO PROPERTY-HOLDERS.

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

CONFIRMED APRIL 22, 1874.

Opening of Seventieth street, from Fifth avenue to Fourth avenue, and from Third avenue to the East river.

CONFIRMED APRIL 28, 1874.

Opening Ninety-third street, from Eighth avenue to New Road, and from Twelfth avenue to the Hudson river.

CONFIRMED MAY 4, 1874.

Opening Ninety-second street, from Eighth avenue to New Road, and from Twelfth avenue to the Hudson river.

All payments made on the above assessments on or before the 20th day of July next, will be exempt (according to law) from interest. After that date interest will be charged at the rate of seven 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.

BUREAU FOR THE COLLECTION OF ASSESSMENTS,
ROTUNDA, COURT-HOUSE,
NEW YORK, June 20, 1874.

NOTICE TO PROPERTY-HOLDERS.

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

CONFIRMED JUNE 16, 1874.

Sewers in First avenue, between Third and Sixth streets, and between Ninth and Tenth streets.

Sewer in Cannon street, between Grand and Broome streets.

Sewers in One Hundred and Eleventh and One Hundred and Twelfth streets, between First avenue and Avenue A.

HEALTH DEPARTMENT.

HEALTH DEPARTMENT,
NEW YORK, May 6, 1874.AT A MEETING OF THE BOARD OF HEALTH
of the Health Department of the City of New
York, held at its office on the 5th day of May, 1874, the
following resolutions were adopted:Resolved, That section 55 of the Sanitary Code be and
is hereby amended to read as follows:Section 65. That no offal or butcher's refuse shall be
conveyed through any street or avenue of the City of
New York between the hours of ten o'clock A. M. and ten
o'clock P. M., and that no offal, fat or refuse shall at any
time be brought into the city or conveyed over any ferry
except in accordance with the terms of a written permit
first obtained therefrom from this Department, nor shall
any such substance be conveyed through any street or
avenue unless the same be in tight boxes, barrels or
vessels, and covered over so that no odor therefrom shall
escape.Resolved, That section 68 of the Sanitary Code be and
is hereby amended to read as follows:Section 68. That no lime, ashes, coal, dry sand, hair,
feathers, or other substance that is in a similar manner
able to be blown by the wind, shall be sieved or agitated,
or exposed, nor shall any mat, carpet, or cloth, be
shaken or beaten, nor any cloth, yarn, garment, or material,
or substance, be scoured, cleaned, or hung, nor
any business be conducted over, or any rags, damaged
merchandise, wet, broken, or leaking casks, barrels or
boxes, or broken bales of merchandise or goods be
placed, kept or exposed for sale in any street or public
place, or where it, or particles therefrom, or set in motion
thereby, will pass into any such street or public
place, or into any occupied premises. That neither any
usual nor any reasonable precaution shall be omitted by
any person to prevent fragments or other substances
from falling, to the peril of life, or dust and light material
flying into any street, place or building, from any
building or erection, while the same is being altered,
repaired, or demolished, or otherwise.Resolved, That section 112 of the Sanitary Code be and
is hereby amended to read as follows:Section 112. That no pile or deposit of manure, offal,
dirt or garbage, nor any accumulation of any offensive
or nauseous substance, shall be made within the built-up
portions of the City of New York, or upon any open
space inclosed within any portions thereof, or upon the
piers, docks, or bulkheads adjacent thereto, or upon any
open grounds near or upon any vessel or scow other
than those to be speedily, and according to the duty of
any person, removed, lying at any such pier, wharf, or
bulkhead, except according to a resolution of this Board
especially authorizing the same, and a permit obtained
from this Department, and according to its regulations.
And no person shall contribute to the making of any
such accumulations. Nor shall any straw, hay, or other
substance which has been used as bedding for animals,
be placed or dried upon any street or sidewalk, or roof
of any building, nor shall any straw, hay, or other sub-
stance, or the contents of any mattress or bed be deposited
or burnt; nor shall accumulation thereof be made
within two hundred feet of any street, without a permit
from this Board.CHARLES F. CHANDLER.
President.

EMMONS CLARK, Secretary.

HEALTH DEPARTMENT,
NEW YORK, April 29, 1874.AT A MEETING OF THE BOARD OF HEALTH
of the Health Department of the City of New York,
held at its office on the 28th day of April, 1874, the
following resolutions were adopted:Resolved, That under the power conferred by law on
the Health Department, the following additional section
to the Sanitary Code for the security of life and health
be and the same is hereby adopted and declared to form
a portion of the Sanitary Code:Section 183. That no person shall place or deposit garbage,
rubbish, or liquid substance of any kind in any box,
barrel, tub, cart, wagon or any receptacle whatever used
for the reception, the holding or the transportation of
ashes; nor shall any one put ashes in or upon garbage
rubbish or liquid substances, or in any way place together,
mix, or have in the same receptacle ashes and garbage
in the City of New York.Resolved, That section 55 of the Sanitary Code be and
is hereby amended to read as follows:Section 55. That no cattle, swine, pigs or calves shall
be driven through the streets or avenues of the City of
New York, or any of them, except between the hours of
eight in the evening and two hours after sunrise of the
next morning; nor shall any sheep be there driven except
between the hours of eight o'clock in the evening and
twelve o'clock, noon, of the next day; nor shall more
than twenty cattle, or more than one hundred and fifty
hogs, or more than two hundred and fifty sheep or lambs
be driven together; and they shall be so driven only
through the following streets, that is to say: Forty-fifth
street, from First to Second avenue; Sixtieth street,
from Eighth to Tenth avenue; the transverse road
through the Central Park at Seventy-ninth street;
Ninety-second street, from Third avenue to Astoria
ferry; Ninety-fourth street, from Third to Fifth avenue;
One Hundred and Tenth street, from Second to Eighth
avenue; One Hundred and Twenty-fifth street, from
Eighth avenue to Manhattan street; First and Second
avenues, in their entire lengths north of Fortieth street;
Third avenue, between Ninety-second street and One
Hundred and Tenth street; Fifth avenue, between
Seventy-ninth street and One Hundred and Tenth
street; Eighth avenue, from Sixtieth street to McComb's
Dam Road; McComb's Dam Road, in its entire length;
Tenth avenue, from Fortieth street to Sixtieth street;
Harlem lane, from the intersection of One Hundred and
Twenty-fifth street and Eighth avenue to the intersection
of One Hundred and Tenth street and Sixth
avenue; Eleventh avenue, from Forty-second street to
Forty-ninth street; Fortieth and Forty-first streets,
from the Hudson river to Tenth avenue; and Forty-fifth,
Forty-sixth, Forty-seventh, Forty-eighth and Forty-
ninth street, between Hudson river and Eleventh avenue.After the first day of June, 1874, no cattle, sheep, swine,
pigs, or calves shall be driven across the city between the
ruth and 2d avenues, south of 70th street.It shall not be lawful to drive cattle, sheep, pigs,
swine, or calves through any street or avenue south of
Fortieth street, nor to slaughter any cattle, sheep, pigs,
swine, or calves south of said street; nor shall any such
cattle, sheep, swine, pigs, or calves be allowed to pass
upon or across any sidewalk, or to remain in the streets
or avenues, except when being driven in accordance with
this Sanitary Code.Cattle arriving in the City of New York by cars or
boats may be driven in accordance with this Code from
the place of unloading, being north of Thirty-ninth st.,
to any existing cattle yard, through the streets and
avenues designated, without limit as to number, pro-
vided they are accompanied by one attendant, if com-
posed of twenty or any less number of head; by two
attendants for more than twenty and less than fifty head;
by three attendants for more than fifty and less than one
hundred head; and by one attendant for every additional
forty head above one hundred.Such cattle and sheep as shall arrive within the
Twenty-second and Thirtieth Police Precinct, as estab-
lished by the Board of Police, by conveyances that,
according to time-tables, should have arrived in season to
be driven in conformity to this Code, but the actual
arrival of which cattle or sheep has been delayed, with-
out the wrongful act of the owners of the same (or
their agents), may be driven upon the routes herein be-
fore designated, when they shall arrive, to any es-
tablished yards above Fortieth street, upon obtaining a
written permit for driving the same (out of the hours
fixed by this Code, but otherwise in conformity thereto),
at the police station-houses in said precincts respectively,
under such regulations as the police authorities may
provide.L. S. CHARLES F. CHANDLER.
President

EMMONS CLARK, Secretary.

STREET OPENINGS.

SUPREME COURT.—IN THE MATTER OF THE
application of the Mayor, Aldermen and Common-
ality of the City of New York, relative to the Opening
and Extending of Desbrosses Street in an Easterly direc-
tion from its present termination at Hudson Street, to
Varick Street in the City of New York.We, the undersigned Commissioners of Estimate and
Assessment in the above-entitled matter, hereby give no-
tice to the owner or owners, occupant or occupants, of all
houses and lots and improved or unimproved lands af-
fected thereby, and to all others whom it may concern,
to wit:I.—That we have completed our estimate and assess-
ment 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. 150 Broadway (Room 10), in the said city,
on or before the 26th day of May, 1874, and that we, the
said Commissioners, will hear parties so objecting within
the ten week days next after the said 26th day of May,
1874, and for that purpose will be in attendance at our
said office on each of said ten days, at 10 o'clock.II.—That the abstract of the said estimate and assess-
ment, 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 and County of
New York, there to remain until the 6th day of June,
1874.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 said City and bounded
by and included and contained within the centre lines of
the following named streets, that is to say: Beginning
at the point formed by the intersection of the centre
line of Hudson street with the centre line of Vestry
street, and running thence westerly along the centre
line of Vestry street to the centre line of West street;
thence northerly along the centre line of West street;
thence easterly along the centre line of Watts street;
thence northerly along the centre line of Watts street to
a point where if said Watts street were extended would
intersect the centre line of Sullivan street; thence
northerly along the centre line of Sullivan street to the
centre line of Broome street; thence easterly along the
centre line of Broome street to the centre line of Broad-
way; thence southerly along the centre line of Broadway
to a point distant two hundred and forty-five feet, or
thereabouts, southerly from the southerly line or side of
Grand street; thence westerly along a line drawn
parallel or nearly so with Grand street to the centre line
of Sullivan street; thence southerly along the centre
line of Sullivan street to the centre line of Canal street;
thence northwesterly along the centre line of Canal street
to the centre line of Vestry street; and thence
westerly along the centre line of Vestry 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 22d day of
June, 1874, 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, April 20th, 1874.
EUGENE H. POMEROY,
CLINTON G. COLGATE,
L. L. LAMBERT,
Commissioners.

BOARD OF EDUCATION.

SEALED PROPOSALS WILL BE RECEIVED BY
the School Trustees of the Sixteenth Ward, at the
Hall of the Board of Education, corner of Grand and
Elm streets, until Tuesday, the second day of June, 1874,
and until 4 o'clock P. M., on said day, for repairing
and altering Grammar School House No. 45 on West
Twenty-fourth street, near Eighth avenue.Proposals must state the estimate for each branch of
the work separately, and be indorsed "Proposal for
Mason Work," "Proposal for Carpenter Work," "Proposal
for Painting," "Proposal for Heating," "Proposal
for Furniture."Plans and specifications may be seen at the office of the
Superintendent of School Buildings, No. 146 Grand street,
third floor.Two responsible and approved sureties, residents of
this city, will be required from each successful bidder;
proposals will not be considered unless sureties are
named.The name of the party or firm submitting a proposal
must be indorsed on the outside of the envelope contain-
ing said proposal.The Trustees reserve the right to reject any or all of
the proposals submitted.MATTHEW BIRD,
JAMES HARRISON,
JOHN CASTREE,
OSCAR ZOLLIKOFFER,
JOHN DELAMATER.

Board of School Trustees, Sixteenth Ward.

Dated New York, May 18, 1874.

SEALED PROPOSALS WILL BE RECEIVED BY
the School Trustees of the Seventh Ward, at the
Hall of the Board of Education, corner of Grand and
Elm street, until Monday the 1st day of June, 1874,
and until 4 o'clock P. M., on said day, for enlarging and
altering Grammar School House No. 2, on Henry street,
near Pike street.Proposals must state the estimate for each branch of
the work separately, and be indorsed "Proposal for
Mason Work," "Proposal for Carpenter Work," "Proposal
for Painting," "Proposal for Heating," "Proposal
for Furniture."Plans and Specifications may be seen at the Office of
the Superintendent of School Buildings, No. 146 Grand
Street, third floor.Two responsible and approved sureties, residents of
this city, will be required from the successful bidder;
proposals will not be considered unless sureties are
named.The name of the party or firm submitting a proposal
must be indorsed on the outside of the envelope contain-
ing said proposal.The Trustees reserve the right to reject any or all of
the proposals submitted.JOHN D. HAYS,
JOHN H. BOSCHEN,
GEORGE G. HALLOCK,
JAMES W. McBARROW,
LAWRENCE G. GOLDING,
Board of School Trustees, 7th Ward.

Dated New York, May 16th, 1874.

LEGISLATIVE DEPARTMENT.

OFFICE CLERK OF THE COMMON COUNCIL,
NO. 8 CITY HALL.THE STATED SESSIONS OF THE BOARD OF
Aldermen will be held on Thursday of each week, at
2 o'clock, P. M., in the chamber of the Board, room No.
15, City Hall.JOSEPH C. PINCKNEY,
Clerk.

THE CITY RECORD.

COPIES OF THE CITY RECORD CAN BE OBTAINED
at No. 2, City Hall, (N. W. corner basement).
Price three cents each.

FINANCE DEPARTMENT.

BUREAU FOR THE COLLECTION OF ASSESSMENTS,
ROTUNDA COURT HOUSE,
NEW YORK, April 21, 1874.

NOTICE TO PROPERTY HOLDERS

PROPERTY HOLDERS ARE HEREBY NOTIFIED
that the following assessment list was received
this day in this Bureau for collection:

CONFIRMED APRIL 16, 1874.

Sewer in 10th avenue, between Lawrence and 130th
streets.The limits embraced by said assessments includes the
following blocks and ward numbers, viz.:

Block 1170, ward numbers 36 to 40, both inclusive.

Block 1171, ward numbers 33 to 37, both inclusive.

All payments made on the above assessment on or before
the 20th day of June next, will be exempt (according
to law) from interest. After that date interest will be
charged at the rate of 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.BUREAU FOR THE COLLECTION OF ASSESSMENTS,
ROTUNDA, COURT HOUSE,
NEW YORK, April 10, 1874.PROPERTY HOLDERS ARE HEREBY NOTIFIED
that the following assessment lists were received
this day in this Bureau for collection:

CONFIRMED MARCH 26, 1873.

First avenue—Paving from Thirty-sixth to Sixty-first
streets.One hundred and seventeenth street—Paving from
Fourth avenue to Harlem river.Underground Drains between Seventy-first and Seven-
ty-fourth streets, and between Ninth avenue and
Boulevard.All payments made on the above assessments on or before
the 10th day of June next, will be exempt (according
to law) from interest. After that date interest will be
charged at the rate of 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.BUREAU OF COLLECTION OF ASSESSMENTS,
ROTUNDA COURT HOUSE,
NEW YORK, March 31, 1874.

NOTICE TO PROPERTY HOLDERS.

PROPERTY HOLDERS ARE HEREBY NOTIFIED
that the following assessments lists were received
this day in this Bureau for collection:CONFIRMED MARCH 19, 1874—56th st., paving, from Lexington
to 4th aves.

48th st., paving, from 9th to 10th aves.

Gansevoort st., regulating, etc., from West st. to North river.

82d st., regulating, &c., from 4th to 5th aves.

105th st., regulating, &c., from 3d ave. to Harlem river.

145th st., regulating, &c., from 7th ave. to Boulevard.

61st st., curb, gutter, &c., from 9th to 10th aves.

Monroe st., flagging w. s., from No. 311 to Corlears st.

Corlears st., flagging w. s., from No. 1 to Monroe st.

From st., flagging n. s. from Montgomery to Gouverneur st.

14th st., flagging, No. 331 to No. 347 bet. 1st and 2d aves.

51st st., flagging, from 1st to 2d aves.

52d st., flagging, n. s., from 5th ave. to 175 ft. east.

54th st., flagging, s. s., from 6th to 7th aves.

54th st., flagging, n. s., from 2d ave. about 125 ft. east.

57th st., flagging, n. s., 9th ave. to 250 ft. east.

57th st., flagging, from 9th to 10th aves.

59th st., flagging, from 1st to 2d