

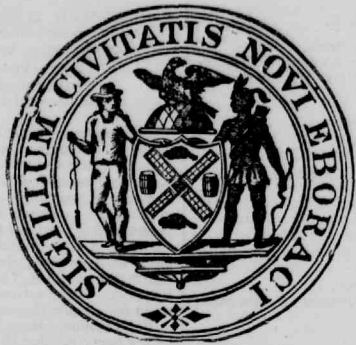
THE CITY RECORD.

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LAW DEPARTMENT.

OFFICE OF THE COUNSEL TO THE CORPORATION,
NEW YORK, April 5, 1882.

J. C. REED, Esq., Secretary of the Department of Taxes and Assessments:

SIR—In a letter to me, dated the 9th of February last, and signed by Mr. Storer, late secretary, my opinion was requested whether parties making affidavit as to their liability for personal tax are to be examined, and make oath, as of January 1st, or the second Monday in January, or some earlier date; and generally as to what date the liability for personal assessment may be assumed to begin; and in your letter to me of the 17th ultimo, you requested my opinion upon the following question: "When real estate, previously exempt by law, changes owners or uses, some day between the second Monday in January and the second day of May, and thenceforward is taxable, for what part of the current year, if any, should it be assessed for taxation?" The answers to the questions submitted by these two letters depend upon the construction to be given to the same provisions of law, and they can therefore be properly and conveniently considered together.

So far as I am aware, these questions have never been passed upon by the courts in cases arising under the special laws relating to this city, and in the absence of such judicial decisions I have found great difficulty in reaching a conclusion entirely satisfactory to myself.

The following provisions of chapter 302, Laws of 1859, are applicable to the matter:

The Deputy Tax Commissioners, under the direction of the Commissioners, are required to assess all the taxable property in the city, and are to commence making such assessment on the first Monday of September in each year; the assessed valuations are to be entered in the books of annual record, which are to be kept open for examination and correction, from the second Monday of January until the first day of May in each year; parties considering themselves aggrieved, by any of such assessments, can apply to have the same corrected, and the Commissioners can, at any time before the second day of April, increase, or, at any time before the first day of May, diminish the assessed valuation of any real or personal estate, but cannot increase such valuations after the books are open for correction, except upon giving notice to the party affected, twenty days before the closing of the books; the books are to be closed on the first day of May, and the assessment rolls are to be prepared and delivered to the Board of Aldermen on the first Monday of July, and, under the provisions of chapter 134 of the Laws of 1881, the Commissioners may, during the month of May, in any year, act upon applications for the reduction of assessments on real or personal property filed in their office on or before the 30th day of April preceding.

The general statutes applicable to most other portions of the State do not provide for books of annual record, but the assessment rolls are to be made up between the first days of May and July in each year, and such rolls must be completed on or before the first day of August, and a fair copy left with one of the Assessors; notice must then be given that the assessment roll has been completed and a copy thereof left with one of their number, at a place to be specified therein, where the same may be seen and examined by any person interested, until the third Tuesday of August, and that on that day the Assessors will meet at a place and time to be specified in such notice, to review their assessments; any person aggrieved may, at the time so specified, apply to the Assessors for a correction of his assessment, and they are required to meet and adjourn from time to time until all complaints which have been made are heard and decided.

It has frequently been decided by the courts, that under these general statutes persons and property are to be assessed and taxed in each year according to the state of facts which exists on the first day of July. Owing to the difference between the systems established in this city by the special laws above referred to, and that prevailing elsewhere under the general laws relating to taxation, these decisions are not directly applicable to cases arising in this city. The proceedings to be taken in the assessment of persons and property for the purpose of taxation, under such special laws are, however, in many respects similar to those taken elsewhere under such general laws, and the reasoning of the courts and the rules laid down by them in regard to the time as of which assessments are to be made elsewhere, afford some assistance, and may be properly considered, in determining the questions concerning which my advice is requested.

Keeping in view this similarity between the powers and duties of the Assessors in the country and of the Tax Commissioners and their Deputies in this city, I call your attention to the following cases, and extracts from the decisions of the various learned judges who have delivered the opinions of the courts therein, namely:

Mygatt vs. Washburne, 15 N. Y., 316:

This was an action for damages against the Assessors of Oxford, for an alleged illegal assessment. The plaintiff was a resident of Oxford until May 25, 1846, when he removed to Oswego. On the 19th of May in that year, one of the Assessors took down the plaintiff's name, and placed opposite to it \$10,000, as the value of his personal property. The Supervisors subsequently imposed a tax of \$100 which was collected by levy and sale of plaintiff's personal property. It was held by the Special and General Terms of the Supreme Court, and by the Court of Appeals, that the assessment of the plaintiff was illegal. Denio, C. J., speaking for the court, in the course of his opinion, said:

"The defendant argues that the assessment is made when the Assessor within whose district the taxpayer is found takes down his name and an account of his taxable property. But this may be done on any day in May or June, so that if he has two or more places of residence, in different towns, during these two months, he may be assessed and taxed once in each town, and each of the assessments will be entirely legal. This, then, cannot be the true construction, for it leads to a manifest absurdity. Evidently there must be some day in the course of the proceedings on which the assessment may be said to be made. The fixing of this day cannot depend upon the degree of diligence with which the Assessors perform their duties; for, in that case, it would be different in different towns, and there would be a liability to a double assessment. In my opinion, the assessment should be considered as made at the expiration of the time limited for making the inquiry, namely, on the first day of July. If there is any change of residence, or in the ownership of the property, after that day, it does not affect the assessment roll. The inquiries are then completed. Any changes which the Assessors are authorized to make after that time, are such as may be required to correct mistakes. No earlier day can be assumed, because what is done by one or all the Assessors, prior to the first of July, is inchoate and preparatory, and liable to be altered, according to their final judgment on the matter. When the statute speaks of the time 'when the assessment is made,' it refers to the binding and conclusive act which designates the taxpayers and the amount of taxable property. If I am correct in what has been said, it follows that the time referred to in the statute is the first day of July. It cannot be an earlier or later day, without involving incongruities which we cannot suppose the Legislature would have permitted to exist."

Clark vs. Norton, 58 Barb., 436; General Term of the Third Department, 1871:

The question raised in this case was as to the power of Assessors to make an assessment upon an individual, for personal property, after the completion of the roll, on the first of August. The assessment was placed on the roll August 18, 1868. It was held by the Supreme Court and Court of Appeals, that this assessment was illegal. James, J., who delivered the opinion at the General Term, in the course of it, said:

"The persons and property to be assessed must be determined by the Assessors before the first day of July in each year. After that day Assessors have no jurisdiction to add names or property; and, after the first day of August, have no power to strike from the roll, except as authorized on the day of review. In this view, persons or property coming into a town after the first day of July, or property acquired or lost after that day, by residence, cannot legally be added to or stricken from the roll by the Assessors."

In the same case, in the Court of Appeals, 40 N. Y., 243, Allan, J., delivering the opinion of the Court, said:

"The assessment must be made by the first day of July, of property and persons, in respect to the liability as it exists on that day. The assessment roll must be completed, and a fair copy made

and deposited, for examination by those interested, on or before the first day of August. An individual not liable to taxation on the first of July, could not be placed on the assessment roll after that time, neither could a person whose name was properly on the assessment roll, be assessed for property acquired by him after that day.

And the Assessors had power, until the third Tuesday of August, to review their assessments. They could, within that time, revise the assessments, and reduce the value of real or personal property assessed on the roll against the individual complainant, and fix the value of the same as they might deem just. But they could not lawfully place upon the roll other property, or essentially or materially change the roll by adding to the assessment of individuals other property, especially by assessing them for property acquired after the time limited for the preparation of the roll. To add names to the roll after the deposit for examination, or to change the character and amount of property for which individuals are assessed, is to deprive the party affected of the benefit of the notice required by statute, and the opportunity to apply for correction, which the Legislature designed all persons should have, and which the persons named in the original roll have, in respect to property appearing on such original roll as assessed to them. The change made by the defendants in the assessment roll, in August, was entirely without authority, and the assessment of the plaintiff for the personal property was erroneous."

Westfall vs. Preston, 49 N. Y., 349:

In this case the name of the plaintiff did not appear on the assessment roll as originally made out, and was not found on said roll until the third Tuesday of August. The assessment was held to be invalid. Allen, J., delivering the opinion of the court, said:

"The case of Clark vs. Norton, ante., page 243, lately decided by this court, affirming the judgment of the Supreme Court, as reported in 58 Barbour, page 434, is decisive of the principal question involved in the action of Preston against the Assessors. At the time of the insertion of the name of the plaintiff in the assessment roll, as liable to assessment and taxation for personal property, the Assessors had lost all jurisdiction over the person of the plaintiff, the assessment roll, and the subject-matter of the assessments, for the current year, except for the purpose of reviewing the assessments already made, and the verification of the roll, after such review had been made, and the roll completed. The assessment of the plaintiff was without authority, and the Assessors were wrongdoers, in the act of making it, and became liable to the plaintiff for all damages sustained by him by reason of it."

Bell vs. Pierce and others, 51 N. Y., 12:

The question in this case was whether the plaintiff was liable to taxation in West Seneca. During the year 1864 he owned a house and, until June 20, resided in Buffalo. He also owned a house in West Seneca. About June 20, he and his family went to the house in West Seneca, according to custom, and remained there about three months, when they returned to Buffalo. He was assessed in West Seneca on his personal property. The assessment was sustained by the Commission of Appeals. Hunt, Commissioner, delivered the opinion of the commission, and, in the course of it, said:

"The liability to taxation, for personal property, is fixed by the residence on the first day of July in each year. * * * I consider, therefore, that the plaintiff, on the first day of July, 1864, was, for the purpose of taxation, a resident of the town of West Seneca."

Overing vs. Foote, 55 N. Y., 263:

This was an action brought to set aside certificates of sale of real estate, made by virtue of proceedings to levy a tax upon rents reserved in leases belonging to the plaintiff, on the ground, among others, that the assessment had been placed on the roll after the expiration of the proper time therefor. The assessment was made, the name of the plaintiff and the property in question were put upon the roll after the roll was completed, and after notice was given for correction, and after plaintiff had examined the roll, pursuant to notice, and found no assessment. It was held that the assessment was void. Reynolds, Commissioner, delivering the opinion of the Commission of Appeals, in the course of a very elaborate decision, said:

"It appears to me that it was intended, by the statute, that the Assessors should have the months of May and June to make the requisite inquiry and examination necessary to the preparation of the assessment roll required by the statute. This roll cannot be prepared until after the first of July, for up to that day taxpayers of the town may change their residence, or the title to, and the characters of, their taxable property, and the assessment roll to be thereafter made, must be founded on the state of facts, as to the taxpayer's residence and property, as it existed on the first day of July, and in this sense only is the assessment to be regarded as made on that day."

Boyd vs. Gray et al., 34 How. 323:

The defendants in this case were each assessed for \$1,400, personal property, on the roll of 1865. Up to about the first of August, they severally had this amount of personal property liable to taxation, but it was then converted into non-taxable government securities.

On the 15th day of August, 1865, the day appointed by the Assessors for the revision of their roll, the defendants appeared before the Assessors, and applied to them to reduce the value of the personal estate severally set down to them in the roll, on the ground of such conversion. Johnson, J., before whom the case was heard at Special Term, in the course of his opinion, said:

"No question can be made, therefore, that on the first day of August these persons had been and were duly and legally assessed for their taxable property. After this time the defendants shifted their property and converted it into other property not liable to be assessed; and on the day for reviewing of assessments, made their affidavits of these facts, and claimed that their names and the amounts assessed against them should be stricken from the assessment roll. * * * I am clearly of the opinion that the Assessors decided correctly in refusing to strike out the assessment, not because they had not the power to do so, but because the property had been regularly and lawfully subjected to assessment and taxation in the defendants' hands and against them. It does not follow, by any means, that because they had seen fit to shift and exchange it for other property, after the first of August, they were to escape taxation. They had had the benefit of it until it was assessed to them regularly, and I do not think they can exempt themselves from all liability by shifting it into other hands after the roll is completed, and the proper time for entering new names has elapsed. If such were the rule, great frauds might be practiced, and large amounts of taxable property be withdrawn from taxation altogether."

These cases abundantly establish the following rules for the government of Assessors in other parts of the State:

1. Persons are to be taxed where they reside on July 1.
2. No new names can be placed on the assessment rolls after July 1, nor can any person be assessed for personal property acquired after that day, nor can any real property, not on the rolls on that day, be afterwards placed thereon by the Assessors.
3. It would seem that the Assessors cannot increase assessments of persons or property, already on the roll, after that day.

If the only difference between the powers of Assessors and those of the Tax Commissioners and their Deputies, were, that they are to be exercised at different times in the year, these decisions would furnish a complete answer to the questions under consideration. But such is not the only difference. There are three Assessors in each town. No one Assessor, as the courts hold, can make an assessment.

Each Assessor is to ascertain during May and June, the taxable persons and property in his district, but the actual assessment must be made by the Assessors as a board; whereas, each Deputy Tax Commissioner is authorized to assess all the property in the district assigned him, between the first Monday of September and the second Monday of January.

Moreover, the Tax Commissioners are expressly authorized to increase the assessed valuations, made by the Deputies; and besides, in the country, the assessment rolls are prepared and corrected by the Assessors, while in this city, the assessments made by the deputies are to be entered in the books of annual record, and when those have been corrected by the Tax Commissioners, the assessment rolls are to be made therefrom by the latter. Owing to these and some other differences, which exist, such decisions are, as hereinbefore stated, of limited application in this city. Still, they are the only decisions of the courts we have, to aid us in passing upon the questions submitted to me, as to the true construction of the laws relating to this city. The general laws do not in terms fix the day, as of which persons and property are to be assessed in the country. The courts themselves, being compelled to decide the questions, under all the difficulties of the situation, have fixed July 1 as the day which must have been intended by the Legislature. After a careful consideration of these general laws and the special laws relating to this city, their resemblances, and their differences, and after a thorough examination of all the cases I can find, which seem to have any bearing upon the matter, I have, after considerable doubt and hesitation, concluded to advise you as follows:

1. Persons residing in New York on the second Monday of January are liable to assessment in respect of the real and personal property which they own on that day.
2. If the valuations of real and personal property, made by the Deputy Tax Commissioners, are brought in question by parties claiming to be aggrieved by their assessments, such valuations are to be corrected, if at all, as of the second Monday of January.
3. The Tax Commissioners, on proper notice, may increase the assessed valuations of any real or personal property on or before April 2, provided such real property or the name of the person who is assessed for personal property, appears on the books of annual record when they are opened on the second Monday of January.

4. The Tax Commissioners cannot place the name of any person or corporation nor any real property upon such books which does not appear upon them when they are so opened, nor can they increase any assessment on account of personal property acquired after the second Monday of January.

I am aware that in some cases it would be for the interest of the city that assessments should be considered as made on an earlier, and in some cases, on a later day, though it is not, by any means, clear that, upon the whole, it would be for the advantage of the city to have the assessments made as of any other day than the second Monday of January. However, this may be, of course, the question must be disposed of in accordance with the law, without attempting to determine what course would be most advantageous to the city. I am also aware that there are some grounds upon which it might be argued that the law requires the assessment to be made as of an earlier day, and some plausible reasons might be given for a construction of the statutes which would require the assessment to be made as of a later day. But after a careful consideration of the whole matter I advise that the assessments should be made as of the second Monday of January, of which day it may be said, as was said by Judge Denio in fixing upon the first of July as the corresponding day in other parts of the State: "It cannot be an earlier or a later day without involving incongruities which we cannot suppose the Legislature would have permitted to exist."

I am, sir, yours respectfully,

WILLIAM C. WHITNEY, Counsel to the Corporation.

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; together with the heads of Departments and Courts.

EXECUTIVE DEPARTMENT.

Mayor's Office.
No. 6 City Hall, 10 A. M. to 3 P. M.
WILLIAM R. GRACE, Mayor; WILLIAM M. IVINS, Secretary and Chief Clerk.

Mayor's Marshal's Office.
No. 1 City Hall, 10 A. M. to 3 P. M.

GEORGE A. McDERMOTT, First Marshal.

Permit Bureau Office.
No. 13½ City Hall, 10 A. M. to 3 P. M.

HENRY WOLTMAN, Register.

Sealers and Inspectors of Weights and Measures.
No. 7 City Hall, 10 A. M. to 3 P. M.

WILLIAM EYERS, Sealer First District; CHRISTOPHER BARRY, Sealer Second District; JOHN MURRAY, Inspector First District; JOSEPH SHANNON, Inspector Second District.

COMMISSIONERS OF ACCOUNTS.

No. 1 County Court-house, 9 A. M. to 4 P. M.
WM. PITT SHEARMAN, JOHN W. BARROW.

LEGISLATIVE DEPARTMENT.

Office of Clerk of Common Council.
No. 8 City Hall, 10 A. M. to 4 P. M.

WILLIAM SAUER, President Board of Aldermen.

FRANCIS J. TWOMEY, Clerk Common Council.

City Library.
No. 12 City Hall, 10 A. M. to 4 P. M.

THOS. J. O'CONNELL, Librarian.

DEPARTMENT OF PUBLIC WORKS.

Commissioner's Office.
No. 31 Chambers street, 9 A. M. to 4 P. M.

HUBERT O. THOMPSON, Commissioner; FREDERICK H. HAMLIN, Deputy Commissioner.

Bureau of Water Register.
No. 31 Chambers street, 9 A. M. to 4 P. M.

JOHN H. CHAMBERS, Register.

Bureau of Incumbrances.
No. 31 Chambers street, 9 A. M. to 4 P. M.

JOSEPH BLUMENTHAL, Superintendent.

Bureau of Lamps and Gas.
No. 31 Chambers street, 9 A. M. to 4 P. M.

STEPHEN MCCORMICK, Superintendent.

Bureau of Streets.
No. 31 Chambers street, 9 A. M. to 4 P. M.

JAMES J. MOONEY, Superintendent.

Engineer in Charge of Sewers.
No. 31 Chambers street, 9 A. M. to 4 P. M.

STEPHENSON TOWLE, Engineer-in-Charge.

Bureau of Chief Engineer.
No. 31 Chambers street, 9 A. M. to 4 P. M.

ISAAC NEWTON, Chief Engineer.

Bureau of Street Improvements.
No. 31 Chambers street, 9 A. M. to 4 P. M.

GEORGE A. JEREMIAH, Superintendent.

Bureau of Repairs and Supplies.
No. 31 Chambers street, 9 A. M. to 4 P. M.

THOMAS H. McAVOY, Superintendent.

Bureau of Water Purveyor.
No. 31 Chambers street, 9 A. M. to 4 P. M.

DANIEL O'REILLY, Water Purveyor.

Keeper of Buildings in City Hall Park.
MARTIN J. KEESSE, City Hall.

FINANCE DEPARTMENT.

Comptroller's Office.
Nos. 19 and 20 New County Court-house, 9 A. M. to 4 P. M.

ALLAN CAMPBELL, Comptroller; RICHARD A. STORRS, Deputy Comptroller.

Auditing Bureau.
No. 19 New County Court-house, 9 A. M. to 4 P. M.

DANIEL JACKSON, Auditor of Accounts.

Bureau for the Collection of Assessments and Arrears of Taxes and Assessments and of Water Rents.
No. 5 New County Court-house, 9 A. M. to 4 P. M.

ARTEMAS CADY, Collector of Assessments and Clerk of Arrears.

Bureau for the Collection of City Revenues and of Markets.
No. 6 New County Court-house, 9 A. M. to 4 P. M.

THOMAS F. DeVORE, Collector of City Revenue and Superintendent of Markets.

Bureau for the Collection of Taxes.
First floor Brown-stone Building, City Hall Park.

MARTIN T. McMAHON, Receiver of Taxes; ALFRED VREDENBURG, Deputy Receiver of Taxes.

Bureau of the City Chamberlain.
No. 18 New County Court-house, 9 A. M. to 4 P. M.

J. NELSON TAPPAN, City Chamberlain.

Office of the City Paymaster.
Room 1, New County Court-house, 9 A. M. to 4 P. M.

MOOR FALLS, City Paymaster.

LAW DEPARTMENT.

Office of the Counsel to the Corporation.
Staat's Zeitung Building, third floor, 9 A. M. to 5 P. M.

Saturdays, 9 A. M. to 4 P. M.

WILLIAM C. WHITNEY, Counsel to the Corporation;

ANDREW T. CAMPBELL, Chief Clerk.

Office of the Public Administrator.
No. 49 Beekman street, 9 A. M. to 4 P. M.

ALGERNON S. SULLIVAN, Public Administrator.

Office of the Corporation Attorney.
No. 49 Beekman street, 9 A. M. to 4 P. M.

WILLIAM A. BOYD, Corporation Attorney.

POLICE DEPARTMENT.

Central Office.
No. 300 Mulberry street, 9 A. M. to 4 P. M.

STEPHEN B. FRENCH, President; SETH C. HAWLEY, Chief Clerk; JOHN J. O'BRIEN, Chief Bureau of Elections.

DEPARTMENT OF CHARITIES AND CORRECTION.

Central Office.
No. 66 Third avenue, corner Eleventh street, 8:30 A. M. to 5:30 P. M.

THOMAS S. BRENNAN, President; GEORGE F. BRITTON, Secretary.

FIRE DEPARTMENT.

Headquarters.
Nos. 155 and 157 Mercer street.

JOHN J. GORMAN, President; CARL JUSSSEN, Secretary.

Bureau of Chief of Department.
ELI BATES, Chief of Department.

Bureau of Inspector of Combustibles.
PETER SEERY, Inspector of Combustibles.

Bureau of Fire Marshal.
GEORGE H. SHELTON, Fire Marshal.

Bureau of Inspection of Buildings.
WM. P. ESTERBROOK, Inspector of Buildings.

Office hours, Headquarters and Bureaus, from 9 A. M. to 4 P. M. Saturdays, 3 P. M.

Attorney to Department.
WM. L. FINDLEY, Nos. 155 and 157 Mercer street and No. 120 Broadway.

Fire Alarm Telegraph.
J. ELLIOT SMITH, Superintendent of Telegraph, Nos. 155 and 157 Mercer street.

Repair Shops.
Nos. 128 and 130 West Third street.

JOHN McCABE, Chief of Battalion-in-Charge, 8 A. M. to 5 P. M.

Hospital Stables.
No. 199 Chrystie street.

DEDERICK G. GALE, Superintendent of Horses.

HEALTH DEPARTMENT.

No. 301 Mott street, 9 A. M. to 4 P. M.

CHARLES F. CHANDLER, President; EMMONS CLARK, Secretary.

DEPARTMENT OF PUBLIC PARKS.

No. 36 Union Square, 9 A. M. to 4 P. M.

EDWARD P. BARKER, Secretary.

Civil and Topographical Office.
Arsenal, 64th street and 5th avenue, 9 A. M. to 5 P. M.

Office of Superintendent of 23d and 24th Wards.
146th street and 3d avenue, 9 A. M. to 5 P. M.

DEPARTMENT OF DOCKS.

Nos. 117 and 119 Duane street, 9 A. M. to 4 P. M.

JOHN R. VOORHIS, President; JOHN T. CUMING, Secretary.

DEPARTMENT OF TAXES AND ASSESSMENTS.

Brown-stone Building, City Hall Park, 9 A. M. to 4 P. M.

THOMAS B. ASTEN, President; J. C. REED, Secretary.

Office Bureau Collection of Arrears of Personal Taxes
No. _____

DEPARTMENT OF STREET CLEANING.

51 Chambers street, Rooms 10, 11 and 12, 9 A. M. to 4 P. M.

JAMES S. COLEMAN, Commissioner; M. J. MORRISON, Chief Clerk.

BOARD OF ASSESSORS.

Office, City Hall, Room No. 11½, 9 A. M. to 4 P. M.

JOHN R. LYDECKER, Chairman; WM. H. JASPER, Secretary.

BOARD OF EXCISE.

Corner Bond street and Bowery, 9 A. M. to 4 P. M.

WILLIAM P. MITCHELL, President; ANTHONY HARTMAN, Chief Clerk; Counsel to Board, _____

SHERIFF'S OFFICE.

Nos. 3 and 4 New County Court-house, 9 A. M. to 4 P. M.

PETER BOWE, Sheriff; JOEL O. STEVENS, Under Sheriff; ALEX. V. DAVIDSON, Order Arrest Clerk.

REGISTER'S OFFICE.

East side City Hall Park, 9 A. M. to 4 P. M.

AUGUSTUS T. DOCHARTY, Register; J. FAIRFAX McLAUGHLIN, Deputy Register.

COMMISSIONER OF JURORS.

No. 17 New County Court-house, 9 A. M. to 4 P. M.

GEORGE CAULFIELD, Commissioner; ALFRED J. KEGAN, Deputy Commissioner.

COUNTY CLERK'S OFFICE.

Nos. 7 and 8 New County Court-house, 9 A. M. to 4 P. M.

WILLIAM A. BUTLER, County Clerk; CHAS. S. BEARDSLEY, Deputy County Clerk.

DISTRICT ATTORNEY'S OFFICE.

Second floor, Brown-stone Building, City Hall Park, 9 A. M. to 4 P. M.

JOHN McKEON, District Attorney; HUGH DONNELLY, Chief Clerk.

THE CITY RECORD OFFICE.

And Bureau of Printing, Stationery, and Blank Books.
No. 2 City Hall, 8 A. M. to 5 P. M.

THOMAS COSTIGAN, Supervisor; R. P. H. ABELL, Book-keeper.

CORONERS' OFFICE.

Nos. 13 and 15 Chatham street.

PHILIP MERKLE, THOMAS C. KNOX, GERSON N. HERRMAN, JOHN H. BRADY, Coroners; JOHN D. COUGHLIN, Clerk of the Board of Coroners.

SUPREME COURT.

Second floor, New County Court-house, 10½ A. M. to 3 P. M.

General Term, Room No. 9.

Special Term, Room No. 10.

Chambers, Room No. 11.

Circuit, Part I., Room No. 12.

Circuit, Part II., Room No. 13.

Circuit, Part III., Room No. 14.

Judges' Private Chambers, Room No. 15.

NOAH DAVIS, Chief Justice; WILLIAM A. BUTLER, Clerk.

SUPERIOR COURT.

Third floor, New County Court-house, 11 A. M.

General Term, Room No. 29.

Special Term, Room No. 30.

Chambers, Room No. 33.

Part I., Room No. 34.

Part II., Room No. 35.

Part III., Room No. 36.

Judges' Private Chambers, Room No. 30.

Naturalization Bureau, Room No. 32.

Clerk's Office, 9 A. M. to 4 P. M., Room No. 37.

JOHN SEDGWICK, Chief Judge; THOMAS BOESE, Chief Clerk.

COURT OF COMMON PLEAS.

Third floor, New County Court-house, 11 A. M.

Clerk's Office, 9 A. M. to 4 P. M., Room No. 22.

General Term, Room No. 24.

Special Term, Room No. 21.

Chambers, Room No. 21.

Part I., Room No. 25.

Part II., Room No. 26.

Part III., Room No. 27.

Naturalization Bureau, Room No. 23.

CHARLES P. DALY, Chief Justice; NATHANIEL JARVIS, Jr., Chief Clerk.

COURT OF GENERAL SESSIONS.

No. 32 Chambers street. Parts I. and II.

FREDERICK SMYTH, Recorder, Presiding Judge of the General Sessions; HENRY A. GILDERSLEEVE and RUFUS B. COWING, Judges.

Terms first Monday each month.

JOHN SPARKS, Clerk.

MARINE COURT.

General Term, Room No. 15, City Hall.

Trial Term, Parts I., II., and III., second floor, City Hall.

Special Term, Chambers, Room No. 21, City Hall, 10 A. M. to 4 P. M.

Clerk's Office, Room No. 10, City Hall.

GEORGE SHEA, Chief Justice; JOHN SAVAGE, Clerk.

OVER AND TERMINER COURT.

General Term, New County Court-house, second floor, southeast corner, Room No. 13, 10:30 A. M.

Clerk's Office, Brown-stone Building, City Hall Park, second floor, northwest corner.

COURT OF SPECIAL SESSIONS.

At Tombs, corner Franklin and Centre streets, Tuesdays, Thursdays, and Saturdays, 10 A. M.

Clerk's Office, Tombs.

THE CITY RECORD.

COPIES OF THE CITY RECORD CAN BE obtained at No. 2 City Hall (northwest corner basement). Price three cents each.

DEPARTMENT OF PUBLIC WORKS.

DEPARTMENT OF PUBLIC WORKS,
COMMISSIONER'S OFFICE,
No. 31 CHAMBERS STREET,
NEW YORK, April 7, 1882.

PUBLIC NOTICE IS HEREBY GIVEN THAT A petition of the property owners, with a map and plan for changing the grade of One Hundred and Fifty-eighth street, from the Boulevard to the Hudson river, is now pending before the Common Council.

All persons interested in the above change of grade and having objections thereto, are requested to present the same in writing to the undersigned at his office on or before the 21st day of April, 1882.

The map showing the present and proposed grade can be seen at Room 7, 31 Chambers street.

HUBERT O. THOMPSON,
Commissioner of Public Works.

DEPARTMENT OF PUBLIC WORKS.

DEPARTMENT OF PUBLIC WORKS,
COMMISSIONER'S OFFICE,
Room 6, No. 31 CHAMBERS STREET,
NEW YORK, April 6, 1882.

TO CONTRACTORS.

BIDS OR ESTIMATES, INCLOSED IN A SEALED envelope, with the title of the work and the name of the bidder indorsed thereon, will be received at this office until Wednesday, April 19, 1882, at 12 o'clock M., at which hour and place they will be publicly opened by the Head of the Department and read, for the following:

No. 1. REGULATING AND GRADING Eighty-seventh street, from the west curb of Tenth avenue to the east curb of the Boulevard, and setting curb-stones and flagging sidewalks therein.

No. 2. REGULATING AND GRADING One Hundred and Fifth street, from the west curb of Third avenue to the east curb of Fourth avenue, and setting curb-stones and flagging sidewalks therein.

No. 3. REGULATING AND GRADING First avenue, from the north curb of Ninety-second street to the south curb of One Hundred and Ninth street, and setting curb-stones and flagging sidewalks therein.

No. 4. SEWER in Front street, between Old slip and Cuyler's alley.

No. 5. SEWER in Ninety-fourth street, between Ninth and Tenth avenues.

No. 6. SEWER in One Hundred and Twelfth street, between Seventh and Eighth avenues.

No. 7. SEWERS in One Hundred and Twentieth street, between Fifth and Sixth avenues; in One Hundred and Twenty-first and One Hundred and Twenty-second streets, between Mount Morris and Sixth avenues; and in Mount Morris avenue, between One Hundred and Twentieth and One Hundred and Twenty-second streets.

No. 8. SEWER in Tenth avenue, east side, between Twenty-fourth and Twenty-fifth streets.

No. 9. SEWERS in West End avenue, formerly Eleventh avenue, between Seventy-sixth and Eighty-ninth streets; and in Tenth street, between Boulevard and Riverside avenue.

Each estimate must contain the name and place of residence of the person making the same, the names of all persons interested with him therein, and if no other person be so interested, it shall distinctly state that fact. That it is made without any connection with any other person making an estimate for the same work, and is in all respects fair and without collusion or fraud. 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 in the estimate or in the work to which it relates or in the profits thereof.

Each estimate must be verified by the oath, in writing, of the party making the same, that the several matters therein stated are true, and must be accompanied by the consent, in writing, of two householders or freeholders in the City of New York, to the effect that if the contract is awarded to the person making the estimate, they will, upon its being so awarded, become bound as his sureties for its faithful performance; and that if he shall refuse or neglect to execute the same, they will

