

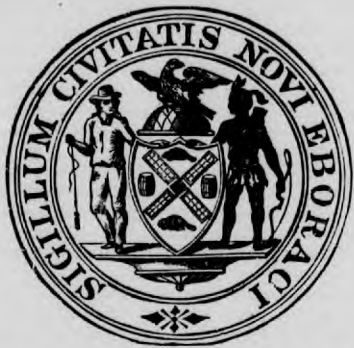
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BOARD OF ESTIMATE AND APPORTIONMENT.

BOARD OF ESTIMATE AND APPORTIONMENT—CITY OF NEW YORK,
MAYOR'S OFFICE—CITY HALL,
TUESDAY, September 10, 1878—1 o'clock P.M.

The Board met in pursuance of the following call:

OFFICE OF THE MAYORALTY,
EXECUTIVE DEPARTMENT—CITY HALL,
NEW YORK, September 7, 1878.

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An act to reorganize the local government of the City of New York," passed April 30, 1873; and section 1 of chapter 779, being an act entitled "An act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873; and chapter 304, being an act entitled "An act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874; and chapter 303, being an act entitled "An act in relation to the estimates and apportionment for the support of the government of the County of New York," passed April 30, 1874; and chapter 308, being an act entitled "An act in relation to the estimates and apportionment for the support of the government of the City of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Tuesday, September 10, 1878, at 1 o'clock P. M., for the purposes specified in requisition of the Comptroller, dated September 7, 1878.

SMITH ELY, JR., Mayor.

CITY OF NEW YORK,
FINANCE DEPARTMENT—COMPTROLLER'S OFFICE,
September 7, 1878.

Wm. SMITH ELY, JR., Mayor:

SIR—You are requested to call a meeting of the Board of Estimate and Apportionment on Tuesday, the 10th instant, at 1 o'clock P. M., for the purpose of authorizing the issue of \$25,000 "Assessment Bonds," for improving and constructing Riverside avenue, under chapter 447, Laws of 1876, and for the transaction of such other business as may come before the Board.

Respectfully,

JOHN KELLY, Comptroller.

INDORSED:

Admission of a copy of the within, as served upon us this 7th day of September, 1878.

SMITH ELY, JR.,
Mayor;
JOHN KELLY,
Comptroller;
JOHN WHEELER,
President of the Department of
Taxes and Assessments.

Present—The following members, viz.:

Smith Ely, Jr., the Mayor of the City of New York; John Kelly, the Comptroller of the City of New York; John Wheeler, the President of the Department of Taxes and Assessments.
Absent—William R. Roberts, the President of the Board of Aldermen.
The minutes of the meeting held August 9, 1878, were read and approved.

By unanimous consent, the rule adopted at meeting of June 23, 1874, relating to calls of meetings, was suspended, in order to act upon the issue of "Assessment Bonds," "Revenue Bonds," and "Croton Water-main Stock."

Whereupon, the Comptroller offered for adoption the following resolution:

Resolved, That the Comptroller be and he is hereby authorized to issue, at such rate of interest as he may determine, not exceeding seven per cent. per annum, "Assessment Bonds," for the sum of twenty-five thousand dollars, in pursuance of chapter 447, Laws of 1876, for improving and constructing Riverside avenue.

The Chairman put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments—3.

The Comptroller offered for adoption the following resolution:

Resolved, That the Comptroller be and he is hereby authorized to issue, at such rate of interest as he may determine, not exceeding seven per cent. per annum, "Revenue Bonds" to the amount of five thousand dollars, as authorized by section 5 of chapter 213, Laws of 1871, to meet the expenses incurred or to be incurred in applying water-meters to buildings, etc., in which water is furnished for business consumption, as provided in section 73 of chapter 335, Laws of 1873, and on account of requisition of the Commissioner of Public Works of August 14, 1877.

The Chairman put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments—3.

The Comptroller offered for adoption the following resolution:

Resolved, That the Comptroller be and is hereby authorized to issue from time to time, as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "Croton Water-main Stock," as authorized by chapter 477, Laws of 1875, to the amount of one hundred thousand dollars, on account of requisition made by the Department of Public Works, dated May 20, 1878.

The Chairman put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments—3.

The Comptroller offered for adoption the following resolution:

Resolved, That the sum of three thousand seven hundred and thirty-nine dollars and seventy-two cents be and the same is hereby appropriated from the Excise Fund to the "Asylum of the Sisters of St. Dominick," for the support of 161 children in said asylum, committed by Police Justices, pursuant to chapter 404, Laws of 1878, from June 1 to August 31, 1878, aggregating 13,089 days, at two dollars per week, being at the rate of about 28 57-100 cents per day for the support of each child, the appropriation being made in accordance with the opinion of the Counsel to the Corporation, dated January 16, 1877.

The Chairman put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments—3.

The Comptroller offered for adoption the following resolution:

Resolved, That the sum of seventeen thousand two hundred and four dollars and twenty-eight cents be and the same is hereby appropriated from the Excise Fund to the "Institution of Mercy," for the support of 794 children in said institution, committed by police justices, pursuant to chapter 404, Laws of 1878, from June 1 to August 31, 1878, aggregating 60,215 days, at two dollars per week, being at the rate of about 28 57-100 cents per day for the support of each child, the appropriation being made in accordance with the opinion of the Counsel to the Corporation, dated January 16, 1877.

The Chairman put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments—3.

The Comptroller offered for adoption the following resolution:

Resolved, That the sum of three thousand two hundred and seventy-six dollars and eighty-five cents be and the same is hereby appropriated from the Excise Fund to "The Mission of the Immaculate Virgin for the Protection of Homeless and Destitute Children," for the support of 146 children in said institution, committed by police justices, pursuant to chapter 404, Laws of 1878, from May 1 to July 31, 1878, aggregating 11,469 days, at two dollars per week, being at the rate of about 28 57-100 cents per day for the support of each child, the appropriation being made in accordance with the opinion of the Counsel to the Corporation, dated January 16, 1877.

The Chairman put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments—3.

The Comptroller offered for adoption the following resolution:

Resolved, That the sum of thirteen hundred and eighty-eight dollars and twenty-seven cents be and is hereby transferred from the appropriation for "Disbursements and Fees of County Officers and Witnesses, exclusive of Sheriff's Fees," for the year 1878, which is in excess of the amount required for the purposes and objects thereof, to the following appropriations, which are insufficient or require the same, viz.:

"Advertising," 1877.....	\$80 80
"Contingencies—Comptroller's Office," 1878.....	1,000 00
"Hudson River State Hospital," 1877.....	122 02
"Le Couteux St. Mary's Institution for Improved Instruction of Deaf Mutes in the City of Buffalo," 1877.....	30 00
"State Homoeopathic Asylum for the Insane," 1877.....	106 16
"New York State Lunatic Asylum," 1877.....	49 29
Total.....	\$1,388 27

The Chairman put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments—3.

The Comptroller presented the following communications:

POINTS

Submitted to the Board of Estimate and Apportionment on objections made in opposition to granting the requisition of the Trustees of the Brooklyn Bridge, for the issue of bonds by the City of New York for bridge purposes.

First—The City of New York cannot, under the Constitution of the State, issue its bonds, or incur any indebtedness for the purposes of the Brooklyn Bridge.

(1.) This bridge undertaking was commenced by a joint stock company, incorporated as "The New York Bridge Company," by chapter 399 of the Laws of 1867. The statute of incorporation provides that the capital stock of the company shall be five million dollars, in shares of one hundred dollars each; and power was conferred upon the company to borrow from time to time an amount not to exceed in the aggregate the capital stock; and by section 12 of the same statute the cities of New York and Brooklyn were authorized to subscribe to the capital stock of the company such amounts as two-thirds of the Common Council of each city should determine, and each city was authorized to issue bonds for the amount of its subscription, payable in not less than thirty years.

(2.) Under the authority so conferred the Common Council of the City of New York subscribed for fifteen thousand shares of the stock of the company, and the City of Brooklyn thirty thousand shares; and each city issued from time to time its bonds for the amount of its subscription, one million five hundred thousand dollars by New York, and three million dollars by Brooklyn. These amounts were paid to the company, and expended on the undertaking.

(3.) Only five thousand shares of the company's stock were subscribed for, in addition to the shares taken by the cities of New York and Brooklyn, and on these five thousand shares only three hundred and forty-nine thousand eight hundred dollars was paid to the company, and the amount so paid was expended on the undertaking.

(4.) By another statute, chapter 601 of the Laws of 1874, a scheme was enacted by which the stock of the private stockholders in the Bridge Company was to be purchased at the expense of the cities of New York and Brooklyn. It was by this statute further provided, that the bridge was to be, when completed, a public highway; and for the purpose of completing the same, the cities of New York and Brooklyn were each authorized to issue further bonds, and with the proceeds of the same to purchase stock of the company as follows: the City of New York the sum of five hundred thousand dollars in each of the years 1874 and 1875, and the City of Brooklyn the sum of one million dollars in each of said years. These additional subscriptions, of an aggregate of three million dollars, were, the statute expressly provided, to complete the bridge.

(5.) No action was taken under the authority of this statute of 1874, because of the constitutional amendments adopted that year, and which went into effect January 1, 1875. By one of the amendments, article 8, section 11, it is declared that "No county, city, town, or village, shall hereafter give or loan its money or credit to, or in aid of, any individual, association, or corporation, or become directly, or indirectly, the owner of stock in, or bonds of, any association or corporation, nor shall any such county, city, town, or village, be allowed to incur any indebtedness, except for city, town, or village purposes."

As the statute of 1874 authorized the respective cities of New York and Brooklyn to issue their bonds, and to apply the proceeds thereof for the purchase of stock of the association or corporation of "The New York Bridge Company," the bonds so authorized could not be issued for this purpose, after the constitutional amendments had gone into effect, for neither city could, after that date, become the owner of any of the stock of the bridge company. The statute of 1874 became, therefore, wholly inoperative, as containing a scheme, engrafted upon a joint stock company, which compelled the cities of New York and Brooklyn to issue bonds in aid of the undertaking of the company.

(6.) To overcome, if possible, the difficulties interposed by the constitutional amendment, another statute was passed, chapter 300, Laws of 1875, which provides (section 1), "Whenever two-thirds of the private stock of the New York Bridge Company shall have been retired from the said company, by the purchase of the rights of the holders thereof in the said company, as provided in and by chapter 601 of the Laws passed by the Legislature, at its last session, the said company shall be dissolved, and the debts and liabilities of the same shall be paid by the trustees hereinafter mentioned, and the bridge now in course of construction over the East river, between the cities of New York and Brooklyn, by the said company shall be completed and managed as hereinafter provided, for and on behalf of the cities of New York and Brooklyn, as a consolidated district for that purpose."

And section 3 of the same statute provides, "that from and after the dissolution of said company the said bridge shall be a public work to be constructed by the two cities, for the accommodation, convenience, and safe travel of the inhabitants of the said district, and the expense of constructing and maintaining the same, and acquiring the land necessary therefor, and all liabilities imposed upon them, or incurred by them in virtue of this act, shall be defrayed by the said cities, in the proportion of two-thirds part by the city of Brooklyn, and one-third part by the City of New York, and for such purpose the said trustees shall, from time to time, as they shall deem necessary, call upon the said cities by request made to the Mayor and Comptroller thereof, respectively, for such sums as they shall deem proper in the proportions above mentioned; provided, however, that the whole amount to be paid by both cities shall not exceed eight million of dollars, and the City of New York shall not be called upon to pay a greater sum than one million dollars in any one year, and the City of Brooklyn not more than two million dollars in any one year, until the said bridge shall be fully completed, and open for public travel, and the debts and liabilities incurred therefor shall be fully paid; and the said cities of New York and Brooklyn are hereby authorized and required, from time to time to issue bonds bearing interest not exceeding seven per cent. per annum, for the purpose of meeting the requirements of the said trustees and to pay the proceeds thereof to them."

By this statute of 1875 a new scheme is devised as to this undertaking. The Bridge Company is dissolved, on payment being made as provided in the statute of 1874 to the private stockholders of the amount of their respective subscriptions to the stock of the company, with interest. The bridge is declared to be a public work, and a new territorial district is established, described in the statute as a consolidated district, consisting of the cities of New York and Brooklyn; these cities being required to incur an indebtedness not exceeding eight millions of dollars to complete the bridge, in the proportion of two-thirds by the City of Brooklyn and one-third by the City of New York. This scheme, while it no doubt obviated the objections founded on one of the constitutional amendments—to which the scheme in the statute of 1874 was obnoxious, viz.: the clause prohibiting cities becoming the owners of stock in corporations—is itself in conflict with another clause in the constitutional amendments, viz.: the clause prohibiting any city from incurring any indebtedness except for the purposes of such city. By the express terms of the statute of 1875 the bridge undertaking is declared to be a purpose of the consolidated district—New York and Brooklyn. It is not therefore a purpose of the City of New York, and not being a purpose of the City of New York, the constitution prohibits any debt of the city being incurred therefor.

If the Legislature can, for such a purpose as the Brooklyn Bridge, make a new district, including two cities, and requiring such cities to incur an indebtedness for a purpose—declared to be a purpose of such consolidated district—what is there to prevent the Legislature from passing an act declaring that the several cities of the State shall be a consolidated district, and to declare that it shall be a purpose of such consolidated district to construct and maintain a highway, railroad, pipe line, or some other public undertaking, and requiring the several cities to incur in definite proportions an indebtedness sufficient to meet the aggregate cost of such undertaking. If the Legislature can combine two cities into a district for this purpose it certainly can combine two counties, and if two counties, why not ten or more counties? In fact, all the counties of the State, and require the several counties—consolidated into a district—to incur an indebtedness for the purposes of the undertaking. The constitutional limitation seems to be that no municipal or county indebtedness can be incurred for what is not an exclusive purpose of such municipality or county; and as this bridge is not a purpose of the municipality of the City of New York, the city is prohibited from incurring any debt in aid of the same.

Second—The maximum amount of eight millions of dollars, authorized by the statute of 1875 to be raised and expended in completing the bridge, and opening the same for public travel, and for paying the debts and liabilities incurred therefor, has been already expended on the undertaking and any further issue thereof of the city bonds for this purpose is not authorized by the law of 1875.

(1.) Before the statute of 1875 was passed the City of New York had issued its bonds to the amount of one million five hundred thousand dollars, and the City of Brooklyn its bonds to the amount of three millions of dollars, which amounts had been expended in constructing the bridge. After these expenditures had been made, chapter 601 of the Laws of 1874 was passed, which authorized, for the purpose of "completing" the bridge, a further subscription of one million of dollars by the City of New York, and two millions of dollars by the City of Brooklyn. Then by the statute of 1875, it is provided that the expense of "constructing and maintaining the bridge, and acquiring the land necessary therefor, and all liabilities relating thereto, should be defrayed by the cities of New York and Brooklyn in the proportion of two-thirds by Brooklyn and one-third by New York;" provided, however, that the whole "amount to be paid by both cities shall not exceed eight millions of dollars."

* * * until the said bridge be fully completed and open for public travel, and the debts and liabilities incurred therefor shall be fully paid."

The proviso that the whole amount to be paid by both cities should not exceed eight millions of dollars to complete the bridge, open it for travel, and pay all debts and liabilities incurred in relation thereto, fixes the maximum amount to be expended by the trustees upon the undertaking, and beyond the limitation so fixed the trustees have no right to expend any further sum thereon, and the respective cities are not authorized to respond to any demand in excess of the limitation so fixed.

It is conceded that the cities of New York and Brooklyn have already paid, in behalf of this undertaking, the maximum amount authorized by the statute of 1875, viz.: Eight millions of dollars in the proportion of two-thirds by the City of Brooklyn, and one-third by the City of New York. Any further issue of bonds in behalf of the undertaking by either city is not therefore authorized by law.

Third—Assuming that the limitation of eight million of dollars, provided in the statute of 1875, is in addition to the amounts advanced by each city to the undertaking previous to the passage of that act. It being conceded by the bridge trustees that even for this maximum amount, in addition to the previous advance by each city, the undertaking as at present designed cannot be completed, and opened for travel, and the debt and liabilities of the undertaking all paid and discharged, the Board of Estimate and Apportionment is not justified in authorizing the further issue of bonds of the City of New York, for the bridge, until the plans and estimate are revised, and the expense of the structure brought within the limitations authorized for its construction.

No bonds of the City of New York (with certain exceptions which do not include bridge bonds), can be issued, except as authorized by the Board of Estimate and Apportionment, in addition to the authority required by law.

Sec. 4, Chap. 583, Laws of 1871.

Sec. 112, Chap. 335, Laws of 1873.

Authorizing the issue of bonds of the city is more than a mere ministerial act on the part of the Board of Estimate and Apportionment. Before such authority is given, the Board should be satisfied that the purposes of the law, for which such bonds are authorized to be issued, are being carried into effect, and the restrictions imposed by such law are being observed, and given effect to; and if satisfied that this is not so, then it is the duty of the Board to refuse its authority to the issue of any bonds for such purpose.

Accepting the most favorable construction of the provision of the statute of 1875, viz.: that the eight million dollars authorized by that statute was in addition to the four million five hundred thousand previously subscribed by the cities of New York and Brooklyn, it is clear that the Legislative sanctions to the bridge becoming a public work was that it should be completed and opened for travel, and all debts and liabilities incurred therefor fully paid, at a cost or expense not exceeding this amount.

The Legislature authorized the trustees to proceed with a public work, and to expend in completing the same and in paying all debts incurred in relation thereto eight million dollars, and it is only for such an undertaking that the cities of New York and Brooklyn are required to pay this sum of eight million dollars, in the proportions prescribed by the statute of 1875.

It is conceded by the trustees, as to the work they are proceeding with, that they have not paid, and apparently do not propose to pay, any attention or give any heed to the directions and restrictions of the statute as to the cost of the undertaking. What they really say is—it is quite true this restriction of eight million dollars is contained in the statute, and it is equally true, that we do not restrict our operations by this statutory limitation, we proceed as we have begun, and that, to the extent of eight million dollars authorized to be paid, the cities of New York and Brooklyn must comply with such requisitions as we may be pleased to make, and when this amount is expended by us in the manner we propose; that is in building a part of the bridge, and in paying a part of the debts incurred, the work will be stopped until a further issue of bonds is authorized to enable us to complete the same as we propose, and at such cost and expense as we may approve.

Proceeding thus on the part of the trustees, is an abuse of the power conferred upon them by the statute, a waste of public funds, a violation of public trust, which ought not to receive the sanction of the Board of Estimate and Apportionment, or any of the officers of the City of New York, at least until the same has received judicial sanction.

JOHN H. STRAHAN, of Counsel.

BROOKLYN, June 29, 1878.

DEAR SIR—I have examined the brief or argument submitted by John H. Strahan, Esq., to the Board of Estimate of New York City, in opposition to the further issue of bonds in said city for bridge purposes.

Three distinct points are made by Mr. Strahan:

The first is that the construction of the bridge is not a city and county purpose, so far as the City of New York is concerned, and therefore that the act of 1875, directing the issue of bonds for such purpose, contravenes section 11, article 8, of the constitutional amendments.

By the common law bridges were charges upon the counties. This part of the common law was never adopted in this State, but bridges with highways of which they constituted a part were charges upon the towns.

Hill vs. Supervisors of Livingston, 12 New York, 52.

Where the bridge was over a stream separating two towns, the towns were liable for the expense of its construction and maintenance in equal shares.

Session Laws of 1841, chapter 225.

Convery vs. Rice, 4 Lansing, 141.

Beckwith vs. Whalen, 5 Lansing, 370.

This was equally true whether the two towns were in the same county or in different counties.

But many of the large bridges constructed in different parts of the State were the subject of special legislation, which, in certain cases, directed their construction and maintenance by the towns, not equally but in different proportions, and in other cases charged the bridge on the whole county, or adjoining counties, if such bridge separated counties. By a general act also, when the burden of the maintenance of a bridge is too onerous on the town in which it lies or on the towns which it separates, the Supervisors of the county are authorized to apportion such charge among the several towns of the county in such shares as shall seem proper.

But all these decisions and the several acts of the Legislature recognize the principle that presumptively towns, cities, or villages, are bound to contribute in equal shares to the construction and maintenance of any bridge across a stream separating such towns or cities, subject, of course, to the right of the Legislature to alter or fix the respective proportions of such contributions.

Section 18, article 11 of the Constitution, as amended, inhibits the future passage of special acts for the construction of bridges, but from the operation of such amendment bridges over the East river are expressly excepted.

I am therefore of opinion that the construction of the present bridge over the East river is to the extent to which by law it is imposed on the City of New York as much a charge on that city, and within the meaning of the constitution a "city purpose," as the maintenance of any bridge, street, or highway lying wholly within the limits of such city.

The criticism however is made that the Act of 1875 provides for a consolidated district of both the cities of New York and Brooklyn. On that assumption the argument is based that a public work undertaken for such a district is not a "purpose" of one of the cities composing such a district.

An examination of the Act of 1875 will show that it was not the intention of the Legislature to constitute a new political division of the State, but solely to provide the machinery for joint action in a common work by two separate municipalities.

The trustees are appointed by the municipal authorities, each acting separately.

Second—The statute expressly provides (see section 12) that the title to the bridge shall vest, not in the consolidated district of the two cities, nor in the inhabitants of such district, but in severally in

the two cities as separate municipal corporations. It certainly must be that a work properly chargeable to a city, and a share in the title to which it is to acquire, must be a city purpose.

The second point made is that the amount of eight millions authorized to be raised by the third section of the Act of 1875, includes the moneys hitherto contributed by the two cities to the bridge. The language of the act as to this limitation is "And for such purpose the said trustees shall from time to time, as they shall deem necessary, call upon the said cities by request made to the Mayor and Comptroller thereof respectively, for such sums as they shall deem proper in the proportions above mentioned, provided however that the whole amount to be paid by both cities shall not exceed eight millions of dollars."

This language "to be paid" is, strictly construed, certainly future in its significations. That it was not so used without purpose is shown by a reference to the twelfth section, which provides that the title to the bridge shall vest in the cities in shares "equal to the amount paid and to be paid" by them. The context plainly shows that it is a limitation upon the amount to be paid to the trustees, which could only apply to further contributions.

I think it is further made apparent by the consideration that the City of New York had at the time of the passage of the act paid \$1,500,000 towards the enterprise by way of stock in the company. Its third of the eight millions would be but \$2,666,666. Under the construction claimed by Mr. Strahan, this would leave but \$1,166,666 to be paid under the act of 1875. I submit that a provision limiting the amount of contribution in any one year to a million of dollars would be hardly consistent with the idea of a total contribution of somewhat over eleven hundred thousand dollars.

The third point is, that the trustees of the bridge concede that the bridge cannot be completed for eight millions of dollars, that it was only for a work to be completed for said amount that the City of New York is authorized or required to issue its bonds and advance its moneys, and that the Board of Estimate of that city may examine and determine the question whether the plans in progress can be carried out within the statutory limitations.

I do not understand the trustees to make the concession claimed. But even if that were so, I am of opinion that the limitation of eight millions is solely a limitation on the amount of moneys to be contributed by the two cities and not on the cost of the work itself. But I contend that a determination or assurance that the bridge could be completed for the sum named was not a necessary condition of the jurisdiction of the trustees to prosecute the work.

The first section of the act provides that on retiring the private stock of the old corporation "the bridge now in course of construction shall be completed and managed as hereinafter provided."

The second section provides that the trustees "shall have full power, control, and direction over the plan and construction of said bridge," and generally should have the powers and duties of the directors of the former bridge company.

In the third section of the act is found the limitation as to amount.

It will be seen from these sections that the Legislature intended the prosecution and construction of the particular bridge then building, that to the trustees appointed under the act was committed in the fullest degree such construction, and the determination of the plan of such construction. In the grant of authority over such plan and construction no limitation is found, but the intention is that the power should be unlimited to the same extent that the same was formerly vested in the directors of the old company. The limitation is found only in the third section and solely as limiting the amount of the contributions of the cities of New York and Brooklyn to the work, which otherwise would have been entirely subject to the determination of the trustees. That the language containing the proviso, strictly and technically construed, is but a limitation on the amount of contributions of the cities and not of the cost of the work, can hardly be denied.

But I think further, that an examination of the exact status of the enterprise at the time of the passage of the act will conform to this view.

Four and one-half millions of dollars had already been invested by the two cities towards building the bridge. Evidently the paramount intention of the Legislature was that the work should be continued to completion. It was a work necessarily lasting over a term of years during which prices of materials might fluctuate largely. It was work from its magnitude and its peculiar character incapable of being made the subject of contract and necessarily subject to contingencies. Its cost was therefore incapable of ascertainment in advance with that reasonable certainty or assurance with which the cost of other works may be foretold. The case is nowise similar to the authorization of, or direction, to a municipal corporation to erect a building for a specified sum. For a building for the purpose, some plan could be made within the amount appropriated. But while the whole plan of the bridge is committed to the trustees, its main features were beyond their control. The bridge could not be made longer or shorter, nor the towers higher or lower, nor its strength nor the size of the cables less. These conditions were determined by the locations of the structure. Besides, the bridge was erected not only in pursuance of the laws of this State, but under an act of Congress, which require the structure to conform to certain conditions. These the trustees could not infringe. Of all these considerations the Legislature was aware, and it must be that legislation was made in view of them, and that when the Legislature ordered the immediate prosecution of the enterprise, it did not intend that either the trustees or the two municipalities could refuse to go on with the work on the ground that sufficient funds were not provided for its completion. Especially when, nowhere in the act, is there any limitation in terms of the cost of the bridge.

But further, I am of opinion that no officers or board, save the trustees of the bridge, can pass upon the question of its estimated cost. Any power in the Board of Estimate to determine for itself before issuing bonds whether the plan on which the bridge is now being constructed can be carried out within the amount limited would necessarily involve a review of the decision of the trustees as to such plan, and be utterly inconsistent with the provisions of the statute that such trustees "shall have full power, control, and direction over the plan and construction of said bridge."

Neither the acts of 1871, nor of 1873, increasing the powers of the Board of Estimate of New York City, can limit the effect of subsequent legislation in the act of 1875, for the construction of the bridge.

But again, if this question could be raised at all by either municipality, it could only be raised and must have been determined at the time of the original appropriation under the act of 1875, when the municipal authorities of the City of New York authorized the issue of all the bonds to be required under that act.

It is not possible, then, a public work authorized by law and valid at its inception should become illegal at some time during its progress, if the prices of material should increase, and again be valid when such prices have fallen.

I further think that chapter 165, Laws of 1875, authorizing the trustees to take lands for a change of a site of Frankfort street, is a legislative recognition that the prosecution of the work on the bridge under the present plan is a valid execution by the trustees of the powers granted by the act of 1875. That very act authorizes a work involving increased expenditures, and such increased expenditure done under authority of law cannot invalidate the plan adopted by the trustees.

I have the honor to be yours, respectfully,

EDGAR M. CULLEN, Counsel.

To Hon. HENRY C. MURPHY.

THE TRUSTEES OF THE NEW YORK AND BROOKLYN BRIDGE,
OFFICE NO. 21 WATER STREET,
BROOKLYN, July 2, 1878.

To the Honorable the Board of Estimate and Apportionment
of the City of New York:

GENTLEMEN—I have the honor to transmit to you herewith a communication addressed to me by Edgar M. Cullen, Esq., Counsel of this Board, embracing our reply to the points submitted to your Board on objections made in opposition to granting the requisition of this Board in March last for the sum of five hundred thousand dollars from the City of New York.

This answer would have been sent at an earlier day, if the points had been served upon me sooner; but they were not received until June 24th last, when they reached me by mail.

Trusting that it will prove satisfactory to your Board, I have the honor to subscribe myself,
Yours truly,

HENRY C. MURPHY.

To the President of the Board of Estimate and Apportionment:

SIR—The communication dated July 19, 1878, transmitting the written argument of John H. Strahan, Esq., for O. B. Potter, Esq., William H. Webb, Esq., and others, against the further issue of bonds for the New York and Brooklyn Bridge, was duly received, as was also the argument in reply, of E. M. Cullen, Esq., of counsel for the bridge company, forwarded to me by the Comptroller on the 9th day of July.

The laws relating to the Brooklyn Bridge received careful consideration at my hands on a former occasion, and resulted in a communication to the Common Council on the 10th day of September, 1875 (see CITY RECORD No. 689, September 21, 1875), in which I expressed the opinion that, under the provisions of chapter 300 of Laws of 1875, there can be no doubt that it is the duty of the City of New York to raise by the issue of bonds, and pay over to the trustees of the bridge company one-third of eight million dollars.

Three objections not heretofore considered by me are made in the argument of Mr. Strahan; but, after a full consideration of them, I see no cause to change the opinion on the subject heretofore given.

The first objection made is that the law is unconstitutional, as being in violation of the prohibition contained in the eleventh section of the eighth article of the constitution, to the effect that no city shall be allowed to incur any indebtedness except for city purposes. It is urged that this bridge is not being built for the exclusive purpose of the City of New York, but of New York and Brooklyn, and that in recognition of this fact the act of 1875, which authorizes the issue of the bonds, prescribes that the two cities shall constitute a consolidated district for its construction and management, thus recognizing the expenditure to be for the purpose of the consolidated district, and not of the City of New York exclusively.

The object of the constitutional provision referred to was to prevent the diversion of public money to objects other than the legitimate public purposes and public works of the city. The text of the amendment shows its purpose: "No county, city, town or village shall hereafter give any money or property or loan its money or credit to or in aid of any individual, association, or corporation, or become directly or indirectly the owner of any stock or bonds of any association or corporation, nor shall any such city, town or village be allowed to incur any indebtedness except for county, city, town or village purposes."

It is quite true that if the construction of this bridge is not a legitimate public work, for which our people may be taxed, then the legislative authority for this issue of bonds is unconstitutional, as contravening the last sentence of the constitutional provision cited.

The objectors, of course, would not dispute that the construction of a bridge over a stream lying entirely within the limits of the city or county would be a purpose of such city or county; for from a date long anterior to the adoption of this constitutional provision down to the last session of the Legislature it has been the invariable custom to treat the erection of bridges as a legitimate object of public expenditure and to impose upon adjoining towns and counties the burden of an equal contribution towards the erection of bridges over division streams.

Laws of 1841, chapter 225.

Laws of 1878, chapter 77.

The sole point of the objection is that because the object of this contemplated expenditure is one in which Brooklyn is also interested that it ceases to be an expenditure for the exclusive purpose of the City of New York; but it is to be noticed that there is no such word in the constitutional provision as "exclusive," nor is there anything which requires that the public purpose for which public money may be used should be one in which only one city, village or town is interested. If it were construed in the manner such as the objectors claim, the only effect would be that cities, counties, villages and towns would each be compelled to erect independently, bridges across division streams, instead of uniting and sharing the expenses of a structure properly a common burden. It would substitute a double system of construction throughout the State of bridges and other works in which there were common interests, in place of advantages growing from the common and harmonious construction and arrangement. This was not, I think, the intention of the constitutional provision. So long as the purpose for which the public money is to be used is one of those legitimate objects of public expenditure, it is not affected, in my opinion, by the fact that some other city is also interested therein.

The reference in the act to a new district composed of New York and Brooklyn is not such as to create a new political division of the State, but it is a provision for securing joint action in a common work by the two municipalities.

The second objection that there has already been expended upon the bridge more than \$8,000,000, depends upon the proposition that the third section of the Law of 1875 (chapter 300) limits the total expenditure for the bridge, including the moneys already used before the passage of the act, to the sum indicated.

This proposition is not sustained, in my opinion, by the language of the section, which is as follows: "Provided, however, that the whole amount to be paid by both cities shall not exceed eight millions of dollars."

The expression "to be paid" is clearly future in its general signification, and that it was not used in this statute without a full understanding of such general significance, appears from the phrase employed in the twelfth section to the effect that the completed bridge shall vest in the two cities in shares "equal to the amount paid and to be paid" by them for the construction, etc.

I am, therefore, of the opinion that in the third section of the law the limitation refers only to expenditures thereafter to be made by the two cities.

The third and last objection that the bridge cannot be completed for \$8,000,000, in addition to the amount expended before the passage of the Law of 1875, depends upon the proposition that the law imposes an obligation upon the cities to advance the \$8,000,000 only in case this amount shall be sufficient to fully complete the bridge.

As I read the law, no such qualification is attached to the obligation of the cities to make the indicated payments.

That obligation is unqualified, except in two specified particulars; first, that the whole amount to be paid by both cities shall not exceed eight millions of dollars, and that the City of New York shall not be called upon to pay more than one million dollars in any one year, subject to these limitations alone. The City of New York is authorized and required to issue its bonds as called for by the trustees of the bridge.

It will be noticed that the second section of the Law of 1875 gives the Board of Trustees full and exclusive power, control, and direction over the plan and construction of the bridge, and consequently the trustees alone are to pass upon the question whether or not their plans can be carried out at a cost of less than eight millions of dollars. No other power or board is authorized by any law known to me to entertain jurisdiction of an inquiry on this point.

The limitation in the third section is not in terms upon the cost of the bridge, but upon the amount to be paid by the two cities. The reason is obvious. While it might be difficult, if not impossible, for the city officials having no control over the affairs of the bridge to determine its probable cost, it would always be perfectly simple for them to ascertain what amounts the cities had actually paid. This, therefore, was the limitation adopted. The exclusive control of the construction being left to the trustees, the cities are directed to make their several advances until the sum of eight millions of dollars shall have been paid by them. At that point the trustees lose their jurisdiction, not over the bridge, but to demand more money, and at that point only can the two cities refuse to make their respective payments.

The duty imposed by law upon the trustees of the bridge is to produce a specific structure which cannot be reduced in length, for it must reach from one side of the river to the other; nor in height, for it must conform to the requirements of the Act of Congress of March 3, 1869; nor in its strength, for it must be safe beyond question. Unless it should appear, therefore, beyond possibility of dispute that there were several methods of meeting these requirements, and that the trustees had selected one involving an expenditure of more than \$8,000,000, while another equally good might have been pursued at a cost of less than \$8,000,000, I much doubt whether it would be proper even for a body possessing a right of supervision to question the propriety of the procedure.

I do not understand that any such state of facts is either conceded or claimed to exist; the papers present no question as to the entire good faith and propriety of the trustees in their official action, and no reason is shown for supposing that any greater expense has been incurred than is actually necessary.

It may be also observed that by a later law than that of 1875 (chapter 165, Laws of 1877), the Legislature has authorized the trustees of the bridge to take proceedings for the acquisition of additional lands in the City of New York, and has authorized and required the trustees to incur expenses additional to any which would have been incurred had not this new authority been given.

This, in connection with the previous grant of power, would lead to the conclusion that the trustees alone are to pass on the question of cost, and the city officers are merely to see that there is not paid from the city treasuries more than \$8,000,000.

The words of the statute authorizing the requisition upon the cities and commanding them to pay are explicit, unqualified except as I have stated, and imperative. Whatever may be thought of the wisdom of the undertaking or of the provision which the law makes for it, there cannot, it seems to me, be much real doubt as to what the law requires of the two cities.

In conclusion, Mr. Strahan addresses his objections to your Honorable Board with a request that it will exercise the power of restricting the issue of bonds conferred by section 4 of chapter 583 of the Laws of 1871, and section 112 of chapter 335 of the Laws of 1873.

As to this I would say that chapter 583 of the Laws of 1871, so far as the same relates to the City of New York, was repealed by the 119th section of chapter 335 of the Laws of 1873, and the 112th section of this last law—the present charter—authorizes your Honorable Board to act only with reference to such bonds as were then—April 30, 1873—authorized by law to be issued.

The bonds which are required for the bridge are authorized by a law passed two years later than the charter, and would not, therefore, come within the provisions of either of the laws cited by Mr. Strahan.

I would further state that, by the terms of the law of 1875, the requisition of the trustees is to be directed not to your Honorable Board but to the Mayor and Comptroller, and by the third section the city is not only authorized but required to issue its bonds. If any further authority is necessary, which I much doubt, it is the authority of the local legislative body, the Common Council. This authority, I find, was supplied on the 6th day of May, 1876, when the Board of Aldermen passed an ordinance authorizing the Comptroller to issue bonds for the purposes of the bridge to the full amount of \$2,666,666.66, and prescribing in detail exactly how the bonds should be signed, sealed, and countersigned (see CITY RECORD, No. 881, May 8th, 1876.)

I am, therefore, of the opinion, that your Honorable Body is without jurisdiction in the matter; that under the Law of 1875 and the ordinance of May 8, 1876, the right of the bridge trustees to receive the money called for is perfect, and that without further action it is the duty of the Comptroller to issue the bonds and pay the money to the amount of the requisition of the trustees, to the extent of \$2,666,666.66, under the act of 1875.

I herewith return the arguments of Mr. Strahan and Mr. Cullen.

Respectfully yours,

WM. C. WHITNEY, Counsel to the Corporation.

To the Honorable the Mayor, Comptroller, and Board of Estimate and Apportionment of the City of New York:

The Committee appointed by the Council of Reform to take into consideration the further issue of bonds of this city to the Trustees of the Brooklyn Bridge, have read the opinion of William C. Whitney, Esq., Counsel to the Corporation of the City of New York, upon the papers relating to Brooklyn Bridge submitted to him by the Board of Estimate and Apportionment for his consideration.

We do wholly dissent from this opinion and therefore have to renew the request of the Council of Reform that the Board of Estimate and Apportionment withhold any further issue of the aforementioned bonds until the question whether this bridge is not being constructed contrary to the law

of the State of New York, and also of the United States, shall be judicially decided, and which question is now pending before the courts.

Independent of the question of legality, the Council of Reform has presented undeniable evidence that the bridge will cost many millions (approaching eight to ten millions) in addition to the \$8,000,000 allowed by the Act of the Legislature of 1875.

The President of the Bridge Company has admitted that the Bridge cannot be built and completed for \$8,000,000.

The engineer of the bridge, J. A. Roebling, estimated in 1860 the cost of building the bridge at a height of two hundred feet, which he declared to be necessary for the requirements of commerce, at \$3,000,000. He increased this estimate in 1866 to \$4,000,000, and in 1867 to \$7,000,000.

In 1872 his son, W. A. Roebling, having succeeded to his father's position as engineer-in-chief of this work, and the height of the bridge having been reduced from two hundred feet to the maximum height of one hundred and thirty-five feet, estimated the cost at \$9,500,000.

In 1873, the same engineer estimates it at \$13,045,065.67, and again, in 1875, at \$13,145,065.

The Legislature certainly gave no authority either to the trustees of the bridge to incur liabilities, or to your Honorable Board to make appropriations to the extent of \$8,000,000, with the assurance at hand that with the expenditure of that amount the bridge would be left incomplete.

Under these circumstances we cannot believe that your Honorable Board will become participants in so palpable a violation of an act of the Legislature without being fully authorized by a superior judicial decision.

The Council of Reform is therefore prepared to sustain the action of the Board of Estimate and Apportionment in refusing to issue bonds as now asked for by the trustees of the bridge, and the council will see that the proper and full defence is made against any action of the trustees of the bridge to compel the issue of said bonds.

Dated New York, August 16, 1878.

By order of the Committee,

W. H. WEBB, Chairman.

Which were referred to and the original papers sent to the Comptroller.

The Comptroller presented the following communication:

THE TRUSTEES OF THE NEW YORK AND BROOKLYN BRIDGE,
OFFICE NO. 21 WATER STREET,
BROOKLYN, August 14, 1878.

At a regular meeting of the Trustees of the New York and Brooklyn Bridge, held on Monday, August 5, 1878, a quorum being present, the following resolution was adopted:

"Resolved, That the Trustees of the New York and Brooklyn Bridge hereby call upon the Cities of New York and Brooklyn for the sum of one million of dollars from the City of Brooklyn, and five hundred thousand dollars from the City of New York, for the purposes specified in section 3 of chapter 300 of the Laws of 1875, such sums being, in the opinion of this Board, proper and necessary, and that request be made to the Mayor and Comptroller of said cities accordingly."

(A true extract from the minutes.)

O. P. QUINTARD, Secretary.

THE TRUSTEES OF THE NEW YORK AND BROOKLYN BRIDGE,
OFFICE NO. 21 WATER STREET,
BROOKLYN, August 15, 1878.

Hon. SMITH ELY, JR., Mayor, and Hon. JOHN KELLY, Comptroller of the City of New York:

GENTLEMEN—I have the honor to transmit to you herewith a copy of a resolution of this Board, adopted on the fifth day of August, instant, calling upon the City of Brooklyn for one million of dollars, and upon the City of New York for five hundred thousand dollars, for the purposes specified as therein stated, and to request payment of the City of New York accordingly.

Yours, most respectfully,

HENRY C. MURPHY, President.

Which was referred to, and original papers sent to the Comptroller.

On motion, the Board adjourned.

JOHN WHEELER, Secretary.

DEPARTMENT OF TAXES AND ASSESSMENTS.

Writ of Certiorari was received by the Commissioners on the 29th June, 1878, and ordered to be transmitted to the Counsel to the Corporation, as follows:

SUPREME COURT—NEW YORK COUNTY.

The People of the State of New York, ex rel. John T. Haneman, vs. The Board of Tax Commissioners of the City and County of New York.

On the application of Ulman, Remington & Porter, Attorneys for John T. Haneman, 137 Broadway, and upon the affidavit of H. Charles Ulman, dated June 28, 1878.

The People of the State of New York to the Board of Tax Commissioners of the City and County of New York:

Whereas, It appearing to us that you have assessed, for the year 1878, the personal estate, exclusive of bank stock, of John T. Haneman, a resident of the City, County, and State of New York, in the sum of \$60,000, and that application was duly made, in person, upon his affidavit, by said Haneman for the remission or reduction of the said assessment, on the ground that such assessment was illegal and in conflict with article 1, section 8, clause 3, and article 1, section 10, clause 2 of the Constitution of the United States, and that upon such application such proceedings were had by you, whereby you refused to either remit or reduce such assessment, and that the same now exists in fact, form, and amount as made by you as aforesaid.

And we, being willing to be certified of said assessment, application, and refusal to remit or reduce the same, and of all proceedings relating thereto, do command you that you certify and return into our Supreme Court, before our Justices thereof, at a General Term thereof, to be held in and for the County of New York, at the County Court-house, in the City of New York, on the 1st Monday of October, 1878, at the opening of the Court on that day, or as soon thereafter as counsel can be heard, the record of such assessment upon the personal estate of John T. Haneman aforesaid, the affidavit of said John T. Haneman made upon said application to remit or reduce the same and all proceedings had by you thereupon, touching and concerning the same, that our said Court may act thereon, as of right and according to law ought to be done.

Witness—Hon. Noah Davis, Presiding Justice of our said Supreme Court, at the City of New York, the 29th day of June, 1878. Henry A. Gumbleton, Clerk.

Designation of Salaries—J. Robinson, D. Servis, J. A. Cooley, W. C. Rogers, W. P. Hutchings, Temporary Clerks, at \$75 each per month. F. Cunnon, appointed Temporary Clerk, at \$75 per month, in place of J. Gorman, resigned. September 11, 1878. A. Storer, Secretary.

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.
SMITH ELY, JR., Mayor; GEORGE B. VANDERPOEL, Secretary.

Mayor's Marshal's Office.

No. 7 City Hall, 10 A. M. to 3 P. M.
JOHN TYLER KELLY, First Marshal.

Permit and License Bureau Office.

No. 1 City Hall, 10 A. M. to 3 P. M.
DANIEL S. HART, Registrar.

LEGISLATIVE DEPARTMENT.

Office of Clerk of Common Council.

No. 8 City Hall, 10 A. M. to 4 P. M.
WILLIAM R. ROBERTS, President Board of Aldermen;
FRANCIS J. TWOMEY, Clerk Common Council.

DEPARTMENT OF PUBLIC WORKS.

Commissioner's Office.

No. 19 City Hall, 9 A. M. to 4 P. M.
ALLAN CAMPBELL, Commissioner; HUBERT O. THOMPSON, Deputy Commissioner.

Bureau of Water Register.

No. 10 City Hall, 9 A. M. to 4 P. M.
JOHN H. CHAMBERS, Register; WILLIAM R. FARRELL, Deputy Register.

Bureau of Incumbrances.

No. 13 City Hall, 9 A. M. to 4 P. M.
JOSEPH BLUMENTHAL, Superintendent.

Bureau of Lamps and Gas.

No. 21 City Hall, 9 A. M. to 4 P. M.
STEPHEN MCCORMICK, Superintendent.

Bureau of Streets.

No. 19 City Hall, 9 A. M. to 4 P. M.
JAMES MOONEY, Superintendent.

Bureau of Sewers.

No. 21 City Hall, 9 A. M. to 4 P. M.
STEVENSON TOWLE, Engineer-in-Charge.

Bureau of Chief Engineer.

No. 11½ City Hall, 9 A. M. to 4 P. M.
JOHN C. CAMPBELL, Chief Engineer.

Bureau of Street Improvements.

No. 11 City Hall, 9 A. M. to 4 P. M.
GEORGE A. JEREMIAH, Superintendent.

Bureau of Repairs and Supplies.

No. 18 City Hall, 9 A. M. to 4 P. M.
THOMAS KEECH, Superintendent.

Bureau of Water Purveyor.

No. 4 City Hall, 9 A. M. to 4 P. M.
DANIEL O'REILLY, Water Purveyor.

Keeper of Buildings in City Hall Park.

JOHN F. SLOPER, City Hall.

FINANCE DEPARTMENT.

Comptroller's Office.

Nos. 19 and 20 New County Court-house, 9 A. M. to 4 P. M.
JOHN KELLY, 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 of Arrears.

No. 5 New County Court-house, 9 A. M. to 4 P. M.
ARTEMAS CADY, Clerk of Arrears.

Bureau for the Collection of Assessments.

No. 16 New County Court-house, 9 A. M. to 4 P. M.
EDWARD GILON, Collector.

Bureau of City Revenue.

No. 6 New County Court-house, 9 A. M. to 4 P. M.
EDWARD F. FITZPATRICK, Collector of City Revenue.

Bureau of Markets.

No. 6 New County Court-house, 9 A. M. to 4 P. M.
JOSHUA M. VARIAN, 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.

LAW DEPARTMENT.

Office of the Counsel to the Corporation.
Staats Zeitung Building, third floor, 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.

Attorney to Department of Buildings Office.

Corner Cortland and Church streets.
JOHN A. FOLEY, Attorney.

POLICE DEPARTMENT.

Central Office.

No. 300 Mulberry street, 9 A. M. to 4 P. M.
WILLIAM F. SMITH, President; SETH C. HAWLEY,
Chief Clerk.

DEPARTMENT OF CHARITIES AND CORRECTION.

Central Office.

Third avenue, corner Eleventh street, 9 A. M. to 4 P. M.
TOWNSEND COX, President; JOSHUA PHILLIPS, Secretary.

FIRE DEPARTMENT.

Headquarters.

Nos. 153, 155, and 157 Mercer street, 9 A. M. to 4 P. M.
VINCENT C. KING, President; CARL JUSSEN, Secretary.

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.

JAMES F. WENMAN, President; WILLIAM IRWIN,
Secretary.

Civil and Topographical Office.

Arsenal, 64th street and 5th avenue, 9 A. M. to 5 P. M.
JAMES R. CROES, Engineer.

Office of Superintendent of 23d and 24th Wards.

Fordham, 9 A. M. to 5 P. M.

DEPARTMENT OF DOCKS.

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

JACOB A. WESTERVELT, President; EUGENE I. LYNCH,
Secretary.

DEPARTMENT OF TAXES AND ASSESSMENTS.

Brown-stone building, City Hall Park, 9 A. M. to 4 P. M.
JOHN WHEELER, President; ALBERT STORER, Secretary.

BOARD OF ASSESSORS.

Office, No. 114 White street, 9 A. M. to 4 P. M.

THOMAS B. ASTEN, President; WM. H. JASPER,
Secretary.

DEPARTMENT OF BUILDINGS.

No. 2 Fourth avenue, 9 A. M. to 4 P. M.

WALTER W. ADAMS, Superintendent.

BOARD OF EXCISE.

Corner Mulberry and Houston streets, 9 A. M. to 4 P. M.
RICHARD J. MORRISON, President; J. B. ADAMSON,
Chief Clerk.

SEALERS OF WEIGHTS AND MEASURES.

No. 236 West Forty-third street.

ELIJAH W. ROE.
THEODORE S. KENT, 978 Sixth avenue.

SHERIFF'S OFFICE.

Nos. 3 and 4 New County Court-house, 9 A. M. to 4 P. M.
BERNARD REILLY, Sheriff; JOHN T. CUMMING, Under Sheriff.

COMMISSION FOR THE COMPLETION OF THE NEW COUNTY COURT-HOUSE.

No. 28 New County Court-house, 9 A. M. to 5 P. M.

WYLLIS BLACKSTONE, President; ISAAC EVANS, Secretary.

REGISTER'S OFFICE.

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

FREDERICK W. LOWE, Register; AUGUSTUS T. DOCHARTY, Deputy Register.

COMMISSIONERS OF ACCOUNTS.

No. 27 Chambers street, 9 A. M. to 4 P. M.

LINDSAY I. HOWE, JOHN H. MOONEY.

COMMISSIONER OF JURORS.

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

THOMAS DUNLAP, Commissioner; ALFRED J. KEEGAN,
Deputy Commissioner.

COUNTY CLERK'S OFFICE.

Nos. 7 and 8 New County Court-house, 9 A. M. to 4 P. M.
HENRY A. GUMBLETON, County Clerk; J. FAIRFAX
McLAUGHLIN, Deputy County Clerk.

DISTRICT ATTORNEY'S OFFICE.

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

BENJAMIN K. PHELPS, District Attorney; MOSES P.
CLARK, Chief Clerk.

DEPARTMENT OF PUBLIC PARKS.

AUCTION.

IRON RAILING, GRANITE BASE AND POSTS.

MESSRS. VAN TASSELL & KEARNEY, Auctioneers, No. 22 Union square, New York, will sell at public auction, on Tompkins square, at half-past 10 o'clock A. M., on Thursday, the 19th September, 1878, all the Iron Railing and Granite Base and Posts on said square, namely:

2,018 lineal feet of Iron Railing, including Gates, six feet in height.
1,874 lineal feet of Granite Base.
121 Granite Posts.

TERMS OF SALE.

Cash at time of sale. Purchasers to take down and remove the material within two weeks from the date of sale; in case they neglect to do so the property will be resold at the expiration of said two weeks.

By order of the Commissioners of the Department of Public Parks.

WM. IRWIN,
Secretary, D. P. P.

36 UNION SQUARE, N. Y.,
September 14, 1878.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION,
No. 66 THIRD AVENUE,
NEW YORK, September 13, 1878.

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

At Morgue, Bellevue Hospital, from Pier 34, East river—Unknown man; aged about 60 years; 5 feet 10 inches high; gray hair. Had on black coat and pants, white shirt, red flannel drawers, brown socks, boots.

By Order,

JOSHUA PHILLIPS,
Secretary.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION,
No. 66 THIRD AVENUE,
NEW YORK, September 11, 1878.

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

At Homoeopathic Hospital, Ward's Island—Arthur Connor; aged 52 years; 5 feet 9 inches high; blue eyes; black hair. Nothing known of his friends or relatives.

By Order,

JOSHUA PHILLIPS,
Secretary.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION,
No. 66 THIRD AVENUE,
NEW YORK, September 11, 1878.

PROPOSALS FOR DRY GOODS, GROCERIES, ETC.

PROPOSALS, SEALED AND INDORSED AS above, will be received by the Commissioners of Public Charities and Correction, at their office, until 9 o'clock A. M., of Tuesday, September 24, 1878, at which time they will be publicly opened and read by the head of said Department, for furnishing and delivering at the foot of East Twenty-sixth street, free of all expense to the Department—

DRY GOODS.
600 pairs White Blankets.
5,000 yards Furniture Check.
GROCERIES, ETC.
75,000 pounds Brown Sugar.
5,000 pounds "C" Sugar.
300 pounds Powdered Sugar.
13,000 pounds Rio Coffee.
50,000 pounds Hard Soap.
5,000 pounds Rice.
2,000 pounds Oolong Tea.
6,500 pounds Soda Crackers.
4,000 pounds Dried Apples.
300 pounds Prepared Cocoa.
400 pounds Hecker's Farina.
600 pounds Corn Starch.
500 pounds Laundry Starch.
1,000 gallons Syrup.
1 cask Prunes.
60 barrels Oatmeal.
8 barrels Wheaten Grits, "196 pounds to the bbl."
20 barrels Pickles, "2,000 to the barrel."
1,000 gallons Pure Cider Vinegar.
20 boxes Raisins.
150 sacks Salt, "equal to Worthington's."
140 quintals Codfish George's Bank, best quality; to be delivered in quantities as required.
400 bags Coarse Meal.
300 bags Fine Meal.
200 bags Shorts.
1,000 bales Long Bright Rye Straw.
(Meal, Shorts, and Straw to be delivered in quantities as required).

HARDWARE AND CROCKERY.
6 dozen Scoop Shovels.
10 gross Screws, 1/2-inch, each No. 6, 8.
10 gross Screws, 1-inch, No. 14.
10 gross Screws, 1 1/2-inch, each No. 10, 12, 14, 16.
10 gross Screws, 2-inch, each No. 10, 14.
10 gross Screws, 2 1/2-inch, No. 12.
48 papers Carpet Tacks, each 6, 8, 10 ounce.
1 gross W. G. Chambers.

PAINTS AND OIL.
10,000 pounds pure White Lead—120 25-lb., 60 50-lb., 40 100-lb.
500 pounds Chrome Green in Oil, 5s and 10s.
5 barrels Pure Raw Linseed Oil.
5 barrels Pure Boiled Linseed Oil.
5 barrels Spirits Turpentine.
50 barrels Chloride of Lime; containing not less than 30 per cent. chlorine.
5 barrels Kerosene Oil, 150 deg. test.

The quality of the goods furnished must conform in every respect to the samples of the above to be seen at this office.

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

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

The Department of Public Charities and Correction reserve the right to decline any and all proposals if deemed to be for the public interest, and to accept an offer for the whole bid or for any single article included in the proposal, and no proposal will be accepted from, or a contract awarded to, any person who is in arrears to the Corporation upon debt or contract, or who is defaulter, as security or otherwise, upon any obligation to the Corporation.

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

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

CORPORATION NOTICE.

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

No. 1—Sewers in One Hundred and Thirty-second and One Hundred and Thirty-third streets, between Sixth and Seventh avenues..... \$2,119 20
No. 2—Sewer in Ann street, between William and Gold streets..... 718 20
No. 3—Paving Lexington avenue, between Seventy-fourth and Seventy-ninth streets..... 7,290 72
No. 4—Curb, gutter, and flagging, Seventy-sixth street, between First avenue and Avenue A..... 935 81
No. 5—Sewer in Waverley place, between West Tenth and Charles streets..... 582 00
No. 6—Sewer in Nassau street, between Beekman and Spruce streets..... 444 00

WM. H. JASPER,
Secretary.

OFFICE BOARD OF ASSESSORS,
No. 114 WHITE STREET,
NEW YORK, September 4, 1878.

COLLEGE OF THE CITY OF NEW YORK.

A STATED SESSION OF THE BOARD OF TRUSTEES of the College of the City of New York will be held at the Hall of the Board of Education, 146 Grand street, New York City, on Tuesday, September 17, 1878, at 4 P. M.

LAWRENCE D. KIERNAN,
Secretary.

FINANCE DEPARTMENT.

PROPOSALS FOR \$6,900,000.

CONSOLIDATED STOCK OF THE CITY OF NEW YORK; INTEREST AT 5 PER CENT. PER ANNUM.

REDEEMABLE, 1908. PAYABLE, 1928.

SECURED BY THE SINKING FUND.

SEALED PROPOSALS WILL BE RECEIVED AT the Comptroller's Office, until Tuesday, October 8, 1878, at 2 o'clock P. M., when the same will be publicly opened in the presence of the Commissioners of the Sinking Fund, for the whole or any part of the sum of \$6,900,000 of Consolidated Stock of the City of New York, authorized by chapter 322, Laws of 1871, and issued pursuant to the provisions of chapter 383, Laws of 1874, and a resolution of the Commissioners of the Sinking Fund, adopted August 26, 1878.

The bonds are redeemable on and after the first day of November, 1908, and payable on the first day of November, 1928, with interest at 5 per cent. per annum, payable semi-annually, on the first day of May and November, in each year, at the office of the Comptroller, in the City of New York.

The bonds, principal and interest, will be made payable in either the gold coin or the currency of the United States, as may be desired, and bidders are requested to state distinctly in their proposals the description of bonds they desire and bid for, whether Gold Bonds or Currency Bonds.

Said stock will be issued for the redemption and cancellation of an equal amount of bonds of the Corporation, issued for local improvements, due on November 1, 1878, and its issue will therefore not increase the city debt.

The proposals may be made for Coupon Bonds of \$500 and \$1,000, and for Registered Bonds of \$500, or any multiples of this sum.

Coupon Bonds will be convertible by the holders into Registered Bonds, by the surrender thereof at the Comptroller's Office.

Proposals will state the amount of bonds desired, and the price per one hundred dollars thereof.

The law provides that "The Comptroller, with the approval of the Commissioners of the Sinking Fund, shall determine what, if any, part of said proposals shall be accepted, and upon the payment into the City Treasury of the amounts due by the persons whose bids are accepted, respectively, certificates therefor shall be issued to them as authorized by law."

Payment may be made on or before November 1, 1878, and the aforesaid bonds of the Corporation due on November 1, 1878, will be received from the holders thereof whose proposals are accepted as the highest bidders, at par with accrued interest thereon, on or before that date, in payment for stock that may be awarded to them.

Interest allowed from the date of payment. Receipts will be given, for which Bonds will be delivered to the holders on and after November 1, 1878.

Each proposal should be sealed and endorsed "Proposals for Consolidated Stock of the City of New York," and inclosed in a second envelope addressed to the Comptroller.

Said stock will be awarded to the highest bidders, and the right is reserved on the part of the Comptroller to reject any or all of the bids, if in his judgment the interests of the Corporation require it.

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

JOHN KELLY,
Comptroller.

WILLIAM KENNELLY, AUCTIONEER.

PREMISES AT THE NORTHEAST CORNER OF THIRD AVENUE AND EIGHTY-FIFTH STREET, TO BE LEASED AT AUCTION ON FRIDAY, JULY 12, 1878.

THE LEASE OF PREMISES ON THE NORTHEAST CORNER OF EIGHTY-FIFTH STREET AND Third avenue, for the term of two years, nine months and fifteen days, from July 15, 1878, will be sold at public auction at the New County Court-house, on Friday, July 12, 1878, at 10 1/2 o'clock A. M.

TERMS OF SALE.

Twenty per cent. on the yearly rent bid to be paid to the Collector of City Revenue at the time and place of sale; and the successful bidder will be required, at the same time, to have an obligation executed by two sureties, to be approved by the Comptroller, for carrying into effect the terms of sale.

Twenty per cent., when paid, will be credited on the first quarter's rent; or, forfeited, if the lessee does not execute the lease and bond within fifteen days after the sale; and the Comptroller shall be authorized, at his option, to resell the premises bid off by those failing to comply with the terms as above; and the party so failing to comply to be liable for any deficiency that may result from such resale.

No person will be received as lessee or surety who is delinquent on any former lease from the Corporation. No bid will be accepted from 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 (sec. 99 of Charter of 1873).

The leases will contain the usual covenants and conditions, reserving to the Corporation the right to cancel the lease whenever the premises may be required by them for public purposes.

All repairs will be made at the expense of the lessees, and no deduction whatever will be allowed for damage by reason of any sickness or epidemic that may prevail in the city during the continuance of the lease.

The lessees will be required to give a bond for double the amount of the annual rent, with two sureties, to be approved by the Comptroller, conditioned for the payment of the rent quarter-yearly, and the fulfillment on their part of the covenants of the lease.

COMPTROLLER'S OFFICE,
NEW YORK, July 8, 1878.

JOHN KELLY,
Comptroller.

The above sale is adjourned to Friday, July 26, 1878, at 10 1/2 o'clock A. M., at the same place.

COMPTROLLER'S OFFICE,
NEW YORK, July 12, 1878.

JOHN KELLY,
Comptroller.

The above sale is adjourned to Friday, August 2, 1878, at 11 o'clock A. M., at the same place.

COMPTROLLER'S OFFICE,
NEW YORK, July 26, 1878.

JOHN KELLY,
Comptroller.

The above sale is adjourned to Friday, August 16, 1878, at 11 o'clock A. M., at the same place.

COMPTROLLER'S OFFICE,
NEW YORK, August 2, 1878.

JOHN KELLY,
Comptroller.

The above sale is adjourned to Friday, September 20, 1878, at 11 o'clock A. M., at the same place.

COMPTROLLER'S OFFICE,
NEW YORK, August 16, 1878.

JOHN KELLY,
Comptroller.

DEPARTMENT OF FINANCE,
BUREAU FOR THE COLLECTION OF ASSESSMENTS,
No. 16 NEW COURT-HOUSE, CITY HALL PARK,
NEW YORK, August 16, 1878.

NOTICE TO PROPERTY-HOLDERS.

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

CONFIRMED AND ENTERED AUGUST 14, 1878.
Elton avenue, grading, from 3d to Brook avenue.
Boulevard, etc., sewers, from 96th street to 8th avenue, with branches.

10th avenue, regulating, grading, etc., from 82d to 93d street.

All payments made on the above assessments on or before October 15, 1878, will be exempt (according to law) from interest. After that date interest will be charged at the rate of seven (7) per cent. from the date of entry.

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.

EDWARD GILON,
Collector of Assessments.

DEPARTMENT OF FINANCE,
BUREAU FOR THE COLLECTION OF ASSESSMENTS,
No. 16 NEW COURT-HOUSE, CITY HALL PARK,
NEW YORK, July 20, 1878.

NOTICE TO PROPERTY-HOLDERS.

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

CONFIRMED JULY 10, 1878; ENTERED JULY 20, 1878.

73d street, opening, from 5th avenue to the East river.

All payments made on the above assessment on or before September 18, 1878, will be exempt (according to law) from interest. After that date interest will be charged at the rate of seven (7) per cent. from the date of entry.

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.

EDWARD GILON,
Collector of Assessments.

REAL ESTATE RECORDS.

THE ATTENTION OF LAWYERS, REAL Estate Owners, Monetary Institutions engaged in making loans upon real estate, and all who are interested in providing themselves with facilities for reducing the cost of examinations and searches, is invited to these Official Indices of Records, containing all recorded transfers of real estate in the City of New York from 1653 to 1857 prepared under the direction of the Commissioners Records.

Grants, grantees, suits in equity, insolvents' and

Sheriffs' sales, in 61 volumes, full bound, price, \$100 00

The same, in 25 volumes, half bound..... 50 00

Complete sets, folded, ready for binding..... 15

Records of Judgments, 25 volumes, bound..... 10 00

Orders should be addressed to "Mr. Stephen Angell, Comptroller's Office, New County Court-house."

JOHN KELLY,
Comptroller.

COMPTROLLER'S OFFICE,
NEW YORK, February 9, 1877.

LEGISLATIVE DEPARTMENT.

THE COMMITTEE ON PUBLIC WORKS OF the Board of Aldermen will meet in Room No. 9 City Hall, every Monday at 1 o'clock P. M.

THOMAS SHELLS,
THOMAS CARROLL,
GEORGE HALL,
JOSEPH C. PINCKNEY,
BERNARD BIGLIN,
Committee on Public Works

POLICE DEPARTMENT.