

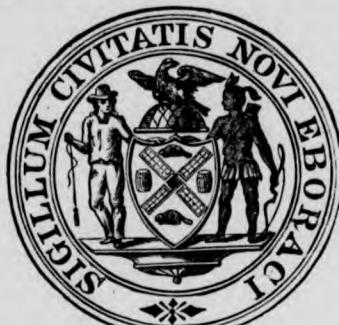
THE CITY RECORD.

OFFICIAL JOURNAL.

VOL. II.

NEW YORK, SATURDAY, SEPTEMBER 12, 1874.

NUMBER 376.



LAW DEPARTMENT.

LAW DEPARTMENT,
OFFICE OF THE COUNSEL TO THE CORPORATION,
NEW YORK, August 28, 1874.

The Honorable WILLIAM F. HAVEMEYER, Mayor of the
City of New York:

SIR—Before making a final determination as to the propriety of further litigation in relation to what is known as the Fourth Avenue Improvement, I have thought it might be useful to print in the CITY RECORD, for consideration, the opinion of the Supreme Court, delivered at a Special Term.

I am, sir,

With great respect,
Your obedient servant,

E. DELAFIELD SMITH,
Counsel to the Corporation.

SUPREME COURT.

NEW YORK SPECIAL TERM.

THE PEOPLE, ex rel. THE NEW YORK
and HARLEM RAILROAD CO.,

vs.

WILLIAM F. HAVEMEYER, Mayor of
the City of New York.

Application for a peremptory mandamus by the relator to compel the respondent, as Mayor of the City of New York, to countersign a warrant, drawn by the Comptroller of the City, pursuant to section seven of chapter seven hundred and two of the Laws of 1872, entitled "An act to improve and regulate the use of the Fourth avenue, in the City of New York."

Where a law of the State provided that the cost of sinking the track of the relator's railroad upon the Fourth avenue, in the City of New York, where the same was practicable, bridging it at others, and grading and improving the whole avenue, should be born equally by such railroad company and the City of New York; and when such law constituted a Board of Engineers under whose superintendence the work was to be constructed, such Board being required to file the plan and estimate of the cost of the work in the Comptroller's office in the City of New York; and when the act required the said city to assess one quarter of the whole of said estimated cost of said work upon the property therein, and include the same in the general tax levy of 1872, and the other one quarter of such whole cost to be levied and included in the tax of 1873, which had been done and the money collected and paid into the city treasury. And when said act further required the Engineer in charge of the improvement as often as \$25,000 had been expended on said work to certify the same to the Comptroller of the city, who was required to draw a draft upon the Treasurer of the city, for the one-half part thereof, which warrant must be countersigned by the Mayor; and when such Engineer in charge had, in May, 1874, given a certificate in conformity with said act, for one-half of which the Comptroller had drawn his warrant upon the City Treasurer, and the Mayor had refused to countersign the same, it was held that a mandamus was the proper remedy to compel him to perform the act.

The amount due from the city on account of the work having been ascertained, adjudged, and settled, in the manner directed by the act, and there being no question of fraud, mistake, or corruption urged, and no dispute whatever as to the facts, such writ should be granted in a peremptory form, unless for the legal reasons urged upon the argument, it should be refused.

It is no answer to the application for the writ that the cost of the work was increased by the occupation of a part of the avenue by the relators, for its tracks and the running of its trains during the progress of the work, as the act of 1872 contemplated this while the same was in process of construction.

Under the provisions of the law authorizing the improvement, the expense of maintaining temporary railroad tracks, and of constructing two permanent ones, is properly chargeable to the whole cost of the improvement, for the one-half of which the city is liable.

The act of 1872 is not void for the reason urged, that it impairs and nullifies in part an old contract between the city and the relator, made in 1832, which gave to the city the right to regulate the use of the avenue by the railroad company, because—First. By chapter three hundred and eighty-seven of the Laws of 1859, entitled "An act to extend the charter of the New York and Harlem Railroad Company, and to determine the mode of using the same in the streets of New York," the Legislature had, with the consent of the city, conferred upon the relator the right to maintain its tracks upon the Fourth avenue, between Harlem river and Forty-second street, and to propel its cars thereon by steam. Second.

Even though the act of 1859 had not, with the city's consent, taken away from it the control over the tracks of the relator upon the Fourth avenue, which it possessed under the old contract of 1832, still the City of New York has assented to the alleged change in the contract, accomplished by the law of 1872; by making no protest against the act, by allowing its Chief Engineer of its Board of Public Works to become a member of the Construction Board which directed the improvement; by levying and collecting out of its citizens by tax the city's half of the estimated cost of the improvement; by drawing and paying warrants for the city's half of the work up to the time of the presentation of the present warrant. Third. Because the City of New York has no legal right to control the relator in the use of the streets, except as authorized by the Legislature; and as the right to make the old contract was derived from a legislative enactment, such contract will be deemed to have been made by the city, as an agent of the legislative will, and being thus made, the principal—the Legislature—has a right to alter or change it.

Neither is the said statute made invalid by Section 16 of Article 3 of the Constitution of this State, which provides "No private or local bill, which may be passed by the Legislature, shall contain more than one subject, and that shall be expressed in its title." As all the provisions of this act relate to a single subject—the improvement of the Fourth avenue in the City of New York, and the regulation of its use—it was not necessary in the title to explain the detail of the plan of the improvement or the mode of raising the money necessary for that purpose.

Neither is it in conflict with Section 13, Article 7, of the Constitution, which declares: "Every law which imposes, continues or revives a tax, shall distinctly state the tax, and the object to which it is to be applied; and it shall not be sufficient to refer to any other law to fix such tax or object." The Article of the Constitution containing the section quoted, as was decided in *Darlington vs. Mayor, etc.*, of New York (31 N. Y., 164), "relates to the State finances, and, taken together, it constitutes the financial system of the State, so far as concerns constitutional restraints. The affairs of Cities and Counties, so far as they are regulated by the Constitution, are treated of in other provisions."

Neither by the creation of a Board of Engineers, to plan, superintend, and construct the improvement, does the law violate Section 2 of Article 10 of our Constitution, which section declares how certain officers shall be appointed or elected.

Neither was it necessary, under Section 9 of the first Article of the Constitution, which declares: "The assent of two-thirds of the members elected to each branch of the Legislature shall be required to every bill appropriating the public moneys or property for local or private purposes," that this law should have been enacted, by a two-thirds vote of each House. The use of the words "public" and "local," in the same sentence, shows that the former was intended to include a larger part of the "public" than those occupying a locality. The clause refers to an appropriation of the money belonging to the *whole* State, to the benefit of some *part* thereof, or some private purpose. This construction makes the requirement—a two-thirds vote of the members elected to each branch of the Legislature—reasonable and proper.

Neither by the law is any "private property" * * taken for any public use," so as to make Article 1 of Section 6 of the Constitution applicable. Taxation upon a locality, for an improvement therein, is the exercise of a different power—the taxing power—whilst the Constitutional provision just mentioned, has reference to the taking of property by the right of eminent domain.

Neither is the act unconstitutional and void for the alleged reason, that it imposes the payment of money upon the City of New York, for the benefit of the Harlem Railroad Company, because—1st. There is no such limitation upon the taxing power of the Legislature. That Body can (town of Guilford vs. Supervisors of Chenango County, 13 N. Y., 143; Litchfield vs. Vernon, 42 N. Y., 123; People vs. Lawrence, 42 N. Y., 157), impose a tax upon the State or locality "for any purpose deemed proper, and its power in this respect is not restricted by the Constitution of the State." 2d. The objection assumes a fact which is not true. The tax is not for the exclusive benefit of the Railroad Company. Some part of the entire work doubtless is, whilst other parts thereof are exclusively for the benefit of the city. As the work properly belonging to each could not be well separated, it was competent for the Legislature to have it done as a unit, and to declare what proportion of the whole should be borne by the city, and what by the railroad. The latter, in the assessment made directly upon it, and which it is compelled to pay over and above its share of the sum levied by a general tax upon the whole city, is supposed to pay for that part of the improvement from which it receives a peculiar benefit. This is no more unjust and improper than the mode of assessing the cost of opening new streets through agricultural lands, a part of which the whole municipality bears, though from parts of the work particular persons alone are benefited. The Legislature having divided the cost of the work as to it seemed just, this Court has neither the will or the power to arrest it.

Statute and constitutional rights existing in favor of a party, natural or artificial, may be waived, and the City of New York having uttered no voice or protest against the act, but, on the contrary, having permitted its Chief Engineer of its Board of Public Works to become a member of the Board of Construction; having levied and collected from its taxpayers the city's share of the estimated cost of this improvement, and having already paid its share of the cost of the work up to the time of the giving of the last certificate, and thus having induced the relator to incur liabilities, amounting to several hundred thousand dollars, it is estopped from questioning the validity of the act.

The city's share of the cost of the improvement having been levied and assessed upon the citizens, and they having paid the same into the city treasury for the purposes

prescribed, by the act, the law, if it may be regarded as one imposing a tax, is executed; and the money sought to be obtained by the warrant, which the Mayor refuses to sign, being now in the city treasury and paid therein by the taxpayers of the City of New York, and levied, assessed, collected, and received by its officers for the very purpose of being paid to the relator as such law directs, such money cannot be diverted from the object to which the same is pledged, and for this reason the respondent is also without excuse for refusing to countersign the warrant.

Messrs. Henry H. Anderson and Chauncey M. Depew for the relator; Mr. Simon Sterne for the respondent.

WESTBROOK, Justice.—The New York and Harlem Railroad Company was created by a special Act of Incorporation, passed April 25, 1831, and various acts amendatory thereof, and supplemental thereto, have since been enacted.

Prior to the passage of the act of 1872 (to enforce the duty devolved upon the respondent thereby, as is alleged, is the object of this application), the relator had located, constructed, and operated a double-track railroad upon the Fourth avenue, in the City of New York. This was with the consent of the Corporation of the City.

By chapter three hundred and eighty-seven of the Laws of 1859, entitled "Act to extend the Charter of the New York and Harlem Railroad Company, and to determine the mode of using the same in the streets of New York," the corporation was "authorized, empowered, and permitted to use steam in drawing their passenger and freight cars upon their railroad in the Fourth avenue, to and from the northern extremity of Manhattan or New York Island to the south side of Forty-second street, in said city, with turnouts, to their engine-houses, respectively, for a period of thirty years from the first day of December, eighteen hundred and fifty-eight."

Section three of the act just referred to "extended for the term of thirty years from the passage of this act" "all the rights, privileges, and franchises given and granted to the New York and Harlem Railroad Company, in and by their act of incorporation, passed April 25, eighteen hundred and thirty-one, subject to all the restrictions of the said act, except as herein modified."

Prior to the said act of 1859, the relator occupied the streets of New York with their railroad track, under a contract with the city, which bears date January 9, 1832.

That contract enabled the Common Council of that City to determine when the railroad should become an obstruction and impediment to the enjoyment of the street by the public, and to direct the Railroad Company to provide a remedy therefor, under the penalty of the removal of its track.

When the Fourth avenue was originally occupied in part by the railroad, the sparseness of the population was such that the occupation gave but little inconvenience. As the city, however, expanded northward, it was found necessary to provide remedies for the danger and obstruction to the general public resulting therefrom, and with a view to a partial remedy at least, by a law passed in 1867 (chapter 880) a portion of the avenue was arched over, leaving the railroad track below, at the joint expense of the city and the company. According to the evidence contained in the moving papers (and this is not denied), the completion of the work authorized by the act of 1867 was of great benefit not only to the Railroad Company, but to the City, so much so, that it was deemed advisable to improve and grade the entire avenue, and by means of sinking the tracks at points where it was practicable, and bridging the avenue at others, to make the use thereof by the Railroad Company compatible with its proper use as a street by the public. To carry out this scheme the law of 1872, under which this proceeding is pending, was passed.

By the first section of the act just referred to, the nature and character of the work which "The New York & Harlem Railroad Company is authorized and required to do" is specified.

The second section authorized the laying down of "such additional temporary tracks on the Fourth avenue, above Forty-second street, as may be necessary for the railroad business, during the progress of the work," and after providing for the removal of such temporary tracks, when the work should be completed, it further authorizes the company, "for the purpose of facilitating rapid transit and accommodating local traffic, to lay down permanently two additional tracks on said avenue, and to make such landings and excavations in said avenue as may be required for such additional tracks, with landings for the entrance and delivery of passengers outside of the said excavations and viaduct."

By the sixth section, a board, to be called "The Board of Engineers of the Fourth Avenue Improvement," was created to take charge of, manage, and direct the work. It is made the duty of such board "to file a monthly statement, under oath, of the items of their expenditure, with the Comptroller of the City of New York." By the same section the members of the Board are named "Allen Campbell, Alfred W. Craven, or their successors, and the Chief-Engineer of the Board of Public Works of the City of New York, and the Engineers of the New York and Harlem Railroad Company." Directions are given for the keeping of minutes of their transactions—their compensation is fixed—provision is made to fill vacancies, and for appointment of a General Superintendent of the work—they are required to prepare plans and specifications of the improvements, and an estimate of the expense thereof, and file a copy of such plans, specifications, and estimates in the office of the Comptroller of the City of New York—and they are further required to take an oath or affirmation faithfully to perform their duties.

Section seven provides that one-half of the cost of the work shall be borne by the New York and Harlem Railroad Company, and one-half by the city as the work progresses, and "when and as often as it shall appear, by the certificate of the Superintending Engineer of the work upon said improvement, that the sum of twenty-five thousand dollars has been expended thereon by the New York and Harlem Railroad, specifying the portions and divisions of the said improvement, when the said expenditure has been made, the Comptroller of the City of New York shall draw his warrant upon the treasury of the said city, in favor of the Treasurer of the said Railroad Company, for one-half of said sum, which shall be duly signed and countersigned by the proper officers of said city, and delivered to the Railroad Company for and on account of the one-half of the expense and cost of said improvement, to be borne and paid by the said city as aforesaid."

Section eight provides that the one-half of the estimated cost of the improvement which is to be borne by the city shall be raised by taxation upon the real and personal property, and one-half thereof shall be included in the tax levy of 1872, and the other half in the tax levy of 1873. The Comptroller of the city is directed to issue revenue bonds to meet the amount to be paid by the city, and the section thus concludes: "It is hereby intended and declared that the payments of the City of New York are to be made in the proportion and as fast as they are made by the said Railroad Company during the progress of the work, on the said improvement."

By the ninth section the City of New York is "forbidden to obstruct the said improvement, or the use of the Fourth avenue for that purpose, above Forty-second street, and the Common Council is directed to pass and adopt such ordinances as may be requisite or necessary to facilitate the said improvement."

By the tenth section the Board of Engineers is charged with completing the improvement as rapidly as possible, and when completed the New York and Harlem Railroad Company, and such other companies as obtain from it a right so to do, are authorized to run trains by steam over the various tracks, etc.

After the passage of this act the relators proceeded, under the direction of the said Board of Engineers (which Board has pursued each and every step required by the law to be taken), to make the improvement.

The City of New York raised by tax, including it in its tax levy of 1872, one quarter of the whole estimated cost of the improvement, and there was collected and paid into the treasury of the city the sum of one million five hundred and eighty-seven thousand dollars and fifty cents to meet its share of the cost of the work.

By the act of April, 1873, payments by the Corporation of the City of New York must be made through the proper disbursing officer of the Department of Finance on vouchers to be filed in said Department, by means of warrants drawn on the Chamberlain by the Comptroller, and countersigned by the Mayor. Connected with the Finance Department is an Audit Bureau, which, under the supervision of the Comptroller, is required to audit, revise, and settle all accounts in which the City is concerned as debtor or creditor, the chief officer of which is called the Auditor of Accounts.

On the fourteenth day of May, 1874, a certificate, precisely in conformity with the provisions of the act under which the improvement is making

was made out by the Superintending Engineer, and delivered to the Comptroller of the City of New York, certifying that two hundred and seventy-six thousand four hundred and sixty-six dollars and ninety cents had been expended upon the improvement, specifying the portions and divisions of the same where the expenditure was made.

The Auditor of the Bureau of Accounts (Abraham L. Earle), having duly examined the certificate, certified a claim for one-half thereof to the Comptroller, which latter officer drew a warrant for one-half the amount of the certificate of the Superintending Engineer, to wit: For one hundred and thirty-eight thousand two hundred and thirty-three dollars and thirty-five cents, and duly signed the warrant, which warrant was also countersigned by the Mayor.

After the Mayor (William F. Havemeyer) had countersigned the warrant, which, as before stated, was also signed by the Comptroller (Andrew H. Green), he caused his name to be taken therefrom, and now refuses to countersign the same, though he has been requested so to do.

The money wherewith to pay the said warrant was then and now is in the treasury of the city, and the application by the relator is for a peremptory mandamus against the respondent to compel him to countersign the said warrant.

No disputed question of fact arises upon this application. No question of fraud, collusion, or attempt to cheat the city out of a dollar is urged. There is no pretence but that the Board of Engineers has honestly, conscientiously, and impartially done its duty, and that the warrant drawn by the Comptroller, which the Mayor now refuses to countersign, represents just one-half of the money actually and judiciously expended by the relator in making the improvement required by the law of 1872. On the contrary, the opposition to the mandamus is based upon three grounds only: First, that a mandamus is not the appropriate remedy; second, that the certificate includes the cost of temporary tracks for running trains during the progress of the work, and sundry other items, which though lawful and authorized by the statute of 1872, are not proper to be charged to the cost of the improvement for one-half of which the city is liable; and third, that the law is unconstitutional for sundry reasons, and on various grounds urged and stated upon the argument, and which will be noticed in detail hereafter.

The full statement of the facts which has been given readily shows that there is no question of fact to be sent to a jury for trial, and therefore no alternative mandamus need be granted. The amount of money due from the city has been adjusted, determined, and ascertained by a tribunal specially organized and created for that purpose, and which composed, as it was, of men of conceded integrity, ability, and learning, acting under the sanctities of an oath, was infinitely better qualified to discharge that duty than any court or jury possibly could be. Unlike a court, which to ascertain facts, must rely upon evidence of others, this board had personal knowledge of the truth and right of their judgment, the work having been done under their supervision, and according to their plans. Unless then this application must fail and be defeated, for the objections taken and hereinbefore stated, there is no reason why this Court should not and ought not to dispose of the whole case as involving questions of law only, and, if its views coincide with the position of the relator, grant the writ asked for in a peremptory form.

The objection that a mandamus was not the proper remedy, was argued preliminarily, and disposed of prior to hearing the argument upon the merits. It may not be improper, however, as this case is one of great public interest, to state briefly the reasons which influenced that decision. Assuming the validity of the act of 1872, the doing the work, the honest expenditure of the money, and all the facts set out in the moving papers (all of which must be assumed in disposing of this preliminary objection), a plain duty was imposed upon the respondent by the statutes of that State, one which was imperative and mandatory, the non-discharge of which worked gross wrong and injustice to the relator. No other remedy was adequate and proper to meet the case. The tax-payers and all the officers of the Corporation, other than the respondent, had faithfully and completely discharged their various duties. The money had been collected and paid into the city treasury—the Auditor, under the direction of the Comptroller, had certified to the justice of the claim—the Comptroller had drawn his warrant for the amount, and the only obstacle to its payment was the want of a counter-signature of the Mayor, who (all this must be conceded in asking a refusal of the writ on this ground), without reason and without cause, declines to affix his name to a warrant which the law declares he shall do. What other remedy will meet this case? Granting, for the sake of argument, that an action could be maintained against the Corporation for labor performed and moneys expended under the act (which, as the law

specially provides for the ascertainment of the claim, the mode of raising the money, and its payment, I do not believe), what propriety is there in subjecting the Municipality of the City of New York (as well as the relator) to the costs and expenses of an action at law to enforce a claim which every tax-payer and officer thereof, except the Mayor, desires to have paid, and has done all in his power to have discharged. Within every principle which has ever been held upon the writ of mandamus, it must be the proper remedy. No other will reach the evil, and devolve the costs of the proceedings where they belong, if the points urged upon the merits do not justify the Mayor in refusing to perform the official act.

The reasons which influenced us in holding that a mandamus is the appropriate remedy in this proceeding are fully sustained in *The People vs. The Supervisors of Columbia County* (10 Wendell, 363), and *The People vs. Mead* (24 N. Y., 114; see pages 120, 121, 122, 123). In the latter case, Judge Denio, in commenting upon some decisions which have been strenuously urged to this Court, says: "But I do not think these cases fully in point against the plaintiff. None of them present a case of a proceeding prescribed by statute for raising money by a local tax for the benefit of a class of creditors, where that proceeding has been carried on, according to law, nearly to the completion, where it has proved effectual in raising the money from the tax-payers, who were the proper parties charged with its payment, and when the only step wanting to produce satisfaction to the creditor is the payment of the money, so raised, into his hands. If the defendants are allowed to persist in refusing to make payment, on the ground that the relator has a right of action against the town, the anomaly would be prevented of the legal pursuit by a creditor of money owing by the town, which it had already raised and collected from the tax-payers and placed in the hands of a public officer for the purpose of being paid to its creditors—all in performance of specific statutory directions—but when in consequence of the perversity of the official person, whose duty it was made to pay it over, it could not be obtained by the creditor." This is the exact course of argument which influenced us in overruling the motion to dismiss the proceedings upon the ground that the remedy asked for—a mandamus—was not the appropriate one, and with a single further citation from the same opinion of Judge Denio, in which he comments upon the other case we have cited (*The People vs. The Supervisors of Columbia County*), we close the discussion of this preliminary objection: "If the opinion should be thought to go too far in denying the liability of the County to an action, still the case is an authority for holding that when a particular method of raising money for local public purposes is prescribed by statute, the party entitled to receive it has a right to the full and perfect execution of the power conferred, which may be enforced by the writ of mandamus."

But it is further objected (and this objection goes to the merits of the application), that the certificate given by the Superintending Engineer, and for one-half of which the Comptroller of the City drew his warrant, includes items not expressly chargeable, under the act of 1872, to the cost of the improvement. If this objection be well taken, the amount of the illegal charges embraced in the certificate is of no consequence, and hence the application for a reference to ascertain the exact amount of such improper charges was refused. The certificate could only include such items as the law aforesaid authorized, and if it was made up in part of sums unauthorized, the application for the writ would be refused if such amount was great or small. The items objected to are: First, the cost of maintaining temporary tracks to run the trains whilst the work progresses; second, the necessarily enhanced cost of doing the work whilst a portion of the avenue is occupied by operating the railroad and to obviate which it is claimed that the trains should have been stopped at the Harlem river; third, the construction of two additional tracks to secure rapid transit; and fourth, the ten per cent. which in the estimate of the entire cost of the improvement, is allowed for contingencies. In regard to the latter item, no part of it enters into the certificate, for which the Comptroller drew his warrant: that representing money actually expended. The appearance of this, in the general estimate of the whole cost of the work, made prior to the commencement of the undertaking was proper and usual, to apprise those interested of the possible amount of money required. It was placed where it was so that a sufficient sum might be raised to cover any expenditure which the proper performance of the work made necessary, and to make the fund against which the certificates were thereafter to be given adequate for their payment. As to the other items, something further will be said.

To the second point, that the cost of the work is necessarily enhanced by the occupation of a portion of the avenue during its progress by the operation of the railroad thereon south of Harlem river, and which increased cost by reason thereof is ad-

mitted, the act itself furnishes a sufficient answer in plain terms. The second section authorizes the laying down of "Such additional temporary tracks on the Fourth avenue, above Forty-second street, as may be necessary for the railroad business during the progress of the work." From this express permission, the inference is irresistible that the work was to be carried on with the Fourth avenue, occupied in part by the business of the railroad. The Legislature evidently supposed, as we can readily conceive, that the city was vitally interested in the uninterrupted flow of its commerce, through this one of its great arteries, and that such uninterrupted flow was of more pecuniary consequence to it than the enhanced cost, caused by its interruption. If allowed to judge of the soundness of this Legislative opinion, we would cheerfully announce ours to be in accordance with theirs. But we are not, as the fundamental law of the State has wisely committed such considerations to the sound wisdom and practical sense of the Legislative Department of the government, and it would ill-become the Judicial branch to say that such discretion could be lodged anywhere with more propriety or more safety.

As to the other two objections, the cost of the temporary tracks and the two additional permanent tracks to secure rapid transit, we think, they are not well taken. The first five sections of the act designate the improvement to be made and what may and should be done during its progress. Among these, is the one which provides for doing the very things, to the imposition of one-half of the cost of which upon the city objections is made. It is impossible to separate these acts from the others, which are directed to be performed. After the character, nature and extent of the work has been indicated in these five sections, the next (the sixth) creates the Board of Engineers "to execute, direct and superintend the construction of the said improvement," and then sections seven and eight prescribe the share of the cost of "the said improvement," which the city is to sustain, and direct how the money shall be raised and paid out to accomplish the object. No rule of construction would justify the limitation attempted upon the words "the said improvement." All had been previously specified as a part thereof, or as proper to be done in connection therewith, and if the Legislature had intended that the city should bear one-half of the expense of only a part of the work previously authorized or directed, it would certainly have so declared, and not use an expression which must necessarily cover all.

Neither does this construction work so great injustice to the city as the Counsel for the Mayor argues. The Legislature of the State (*The People vs. Kerr*, 27 N. Y., 188) had power to authorize the relator to occupy the Fourth avenue with its tracks, and prescribe the mode of occupation. The permission to run cars over it, drawn by steam power, had been expressly conferred in 1859. Whatever control the city had over its occupation by virtue of the contract with the company, was given to it by the law chartering the company. It was perfectly competent for the same body under whose permissive authority the city acted, to deprive it of that power, and deal directly with the relator. It did so by the act of 1859, which unconditionally conferred the right claimed by the railroad. Such permission was not, as the learned counsel for the Mayor argued, subject to the restrictions imposed by other acts, under and by virtue of which the city had undertaken to control the corporation in the use of the avenue, but such restrictions existed only, as the act declares, "except as herein modified." The act having in prior parts made express provision for the laying down of tracks, and the running of cars thereon by steam, and that too with the consent of the city, as it expressly declares, such use granted for a term of years in an unqualified manner must be deemed to be at least one of the modifications referred to. When the act of 1872 was passed the Legislature had before it the situation and rights of both the city and the relator. The former was vitally interested in the success and maintenance of the latter. The iron rail and the steam horse which linked it to the great country of which it was the commercial centre, were as important and as vital to its growth as any of its other avenues, which its wealth and enlightened public spirit have constructed. The improvement of this avenue so as to admit of its use by the public and the railroad together, and the apportionment of the cost thereof upon some just basis were the problems to be solved. Much of the work to be done properly belonged to the city, and much to the railroad. A separation of the one from the other in its execution would enhance the cost of it as a whole, even though the part properly belonging to each could be accurately designated. Under such circumstances the law was passed by which the work was to be prosecuted as a unit under one plan and a single superintendence, while the cost was equally divided between the two. If a part of the whole can be selected, and an argument based upon it to prove the city pays a part of something it ought not to bear, so on the other hand, doubtless, the

railroad company might argue as to some other part that it paid for something which benefited the city only. The truth is, that the work so runs together that its separation is impossible, and since the propriety of its execution is conceded by all, the apportionment of its cost could only be made by the Legislative power in the exercise of its best judgment. We think it has acted wisely, equitably, and justly, but if it has not, neither this or any other tribunal has power to correct its errors. The work when completed will certainly not benefit the railroad company only, but the city equally as much. The exact proportionate benefit which each will receive can never be accurately ascertained. It is enough to know that both will feel that the money expended has been judiciously employed, and a division made of its cost by a body empowered to decide that question.

Having endeavored to show that the remedy sought is an appropriate one, and that, if granted, the city will not pay anything unauthorized by the Law of 1872, let us now examine the various objections founded upon our Federal and State Constitutions. It is claimed:

First—That it violates the clause of our National Constitution forbidding any State to pass a law impairing the obligations of any contract. It is argued that as the contract of January 6, 1832, between the city and the company gave to the former the right to control the use of the avenue by the latter, the act of 1872, which takes from the city this power of control, substantially abrogates this agreement. To this we answer—First. Whilst discussing the previous objections it was shown that the contract was annulled with the consent of the city, by the Law of 1859, which definitely conferred the right to use the avenue by the propulsion of cars over the tracks constructed upon its surface by steam. This grant was absolute, and absolved the company from its contract of 1832, which had therefore ceased to exist when the present statute was passed. Second. Assuming that the old contract of 1832 was in force when the present statute was passed, it was competent for the city, if the old agreement was thereby improperly nullified, to make its objections. It, as a natural person, can waive its right and assent to a change or modification of its bargains. Like a natural person, it cannot fold its arms and make no objection when it ought to speak. It saw the machinery of the law being put in operation by an estimate of the cost of the work filed in the office of its chief financial officer, and in all that was done before the work began, and in the conduct of the same to the present time, one of its own principal officers (the Chief Engineer of the Board of Public Works) took a leading and active part. No objection or notice is given to the relator that the provisions of the law are not in good faith accepted. On the contrary, it is allowed to make a contract, on the faith of a supposed acquiescence by the city, involving millions; the tax imposed is levied, collected, and paid into the City Treasury; hundreds of thousands of dollars are paid by the city in ratification of the new agreement which the law embodies; and now, at this late day, this objection is made, after every tax-payer and every officer of the city, not even excepting the Mayor who is now objecting, has expressly ratified and confirmed it. So far as it is possible for any being, natural or artificial, to waive any prior agreement, if one existed, the City of New York has done so, and the point now for the first time taken cannot prevail. But, Third, The city has no rights under the contract of 1832, so far as the use of this avenue by the relator is concerned, which the State is constitutionally bound to respect. The city, as we have shown under a previous point (*People vs. Kerr*, 27 N. Y., 188), had control over the occupation by the railroad of the street by the force of a power conferred. The body which gave it the power could withdraw it and exercise it for itself. It has done so, and that takes no inherent or vested right from the city.

Second—It is said that it violates Section sixteen of Article three of the Constitution of this State, which declares: "No private or local bill which may be passed by the Legislature, shall embrace more than one subject, and that shall be expressed in its title." The title of the act is, "An act to improve and regulate the use of the Fourth avenue in the City of New York." The cases of *Brewster vs. City of Syracuse* (19 N. Y., 116), and of *Ferdinand Mayer* (50 N. Y., 504), cover this objection. In the latter case it is decided: "If the title of an act fairly and reasonably announces the subject, and that is a single one, and if the various parts thereof have respect or relate to that subject, the provisions of the Constitution that no local or private bill shall embrace more than one subject, and that shall be expressed in the title (State Constitution, Act 3, 16), is complied with. The degree of relationship of each provision is not essential if it legitimately tends to the accomplishment of the general purpose." And it was also in that case further held, "The general subject of local improvement includes not only the plan and construction of contemplated work, but the means by which the work may be accomplished, the proceedings necessary to be adopted for assessing and

paying the expenses, and the remedies to parties for redress of grievances arising out of their construction." Tested by these rules there is no difficulty. When this law was passed, the public and the railroad company were in the joint use of this avenue, and the act declared by its title its object to be to "improve and regulate" its use. No improvement could be made without cost to some one, and the reader of such title would naturally conclude that a tax would be levied somewhere to pay such cost; and as the use was principally confined to the two corporations it could reasonably be conjectured where it would fall; and further, as the public and the railroad were both using the avenue, the portion of the title which indicated that its use was to be regulated, would naturally direct attention to the body of the act to ascertain how it was thereafter to be used. Every section of the act relates to this single subject, and the title could not be made any more specific without encumbering it with the details of the machinery devised for its execution, which the framers of the Constitution did not contemplate and did not intend.

Third—It is further argued that the law is in conflict with Section 13, Article 7 of the Constitution, which declares: "Every law which imposes, continues, or revives a tax shall distinctly state the tax and the object to which it is to be applied; and it shall not be sufficient to refer to any other law to fix such tax or object." If this objection is to prevail, what becomes of all the various statute laws authorizing city and village corporations throughout the entire State to make local improvements, appoint boards to assess and determine the costs, etc.? What of various others creating special commissioners to ascertain and assess debts and damages due third parties from counties, towns, etc., and then directing the levy and assessment thereof upon the locality which should pay? If the Legislature can authorize a municipality to make an improvement, appoint commissioners to ascertain and distribute its cost among those which, in their judgment, should bear it, and in such proportion as they think proper, why can it not, instead of delegating such power to others, act directly, and determine that a certain improvement shall be made, establish a board to direct and control its execution, apportion its cost as it thinks proper, and provide for its payment? Is there any greater exercise of power in one case than in the other? If power to do an act can be legally conferred, the body which can make the grant can exercise the right itself.

In People vs. Mayor of Brooklyn (4 N. Y., 420), by virtue of the power conferred in the charter of the city, Flushing avenue had been improved, and the cost of the improvement assessed in part upon certain parties supposed to be especially benefited, it was held this was a proper exercise of the taxing power. Will it be argued that if an act of the Legislature had directly ordered the same improvement, had created a board to plan and execute the work, and had declared in the law itself what proportion of the costs the whole city should pay, and what part specific corporations and individuals should bear, that such act would not be equally valid with the one it did pass?

In Town of Guilford vs. The Supervisors of Chenango County (13 N. Y., 143), it was held that a law of the State appointing commissioners to ascertain the amount due from the town to certain parties, and directing the assessment of the amount awarded by the Board of Supervisors of the county upon the town, was a valid and constitutional enactment. That case, which, like the one we are considering, provided for the assessment of a tax, the amount of which was to be ascertained by the means specified therein, was certainly unconstitutional if the act of 1872 is, for the reason we are discussing.

Whatever plausibility the objection may have from the words of the section and article of the constitution upon which the same is predicated, and whatever apparent contradiction there may be between it and the cases we have cited, are explained by the remarks of Denio, Ch. J., in Darlington vs. Mayor, etc., of New York (31 N. Y., 164; see pages 182-183), who, in commenting upon the same article of the constitution to which the learned counsel of the Mayor has referred, says: "The article of which the section is a part, relates to the State finances, and taken together, it constitutes the financial system of the State, so far as concerns constitutional restraints. The affairs of cities and counties, so far as they are regulated by the constitution, are treated of in other provisions." And precisely this explanation disposes of People vs. Board of Supervisors of Kings County (52 N. Y., 556), in its applicability to the case before us. The Court had then before it a law imposing a State tax for State purposes, and that law was of course amenable to the article of the constitution regulating that species of legislation. Its soundness is not questioned, but it does not sustain the point urged now.

Fourth.—The objection that the creation of the Board of Engineers, to superintend this work, is a violation of Article ten, Section two of the Con-

sitution, in relation to the appointment of certain officers, cannot prevail. If the point be well taken, then the Town of Guilford vs. The Board of Supervisors of Chenango County (13 N. Y., 143), before cited, was wrongly determined. In that case the Court of Appeals had before it the constitutionality of a law appointing commissioners to determine the amount of a tax to be levied. So, also, if the position be sound, Litchfield vs. Vernon (41 N. Y., 123), and People vs. Lawrence (41 N. Y., 137), were wrongly decided. In these cases the constitutionality of an act, creating a special board of commissioners to do certain things relating to the closing of the Atlantic street tunnel, in the City of Brooklyn, and to assess the cost thereof, was affirmed.

It would not be difficult to answer the objection, were it an original question, but such a discussion is neither profitable or necessary in view of adjudged cases, which this Court has no power to reverse.

Fifth—Neither is the law obnoxious to the first article of the Constitution, section nine, which provides: "The assent of two-thirds of the members elected to each branch of the Legislature shall be required to every bill appropriating the public moneys or property for local or private purposes." No "public moneys," in the sense which the word *public* is used in that part of the organic law are appropriated, so as to make a two-third vote of the Legislature necessary. The use of the words *public* and *local* in the same section forbids the thought that they are synonymous expressions, and the structure of the whole sentence is in opposition to the construction, which attaches to each a similar meaning. It was very easy to say if that was the thought intended, that "no tax should be imposed for a local or private purpose upon the State or a locality, except by the vote of two-thirds of the members elected to each branch of the Legislature." Instead of that the expression indicates, as well as the good sense of the requirement, that the assent of two-thirds of the members was necessary when money belonging to the whole State was to be appropriated for the benefit of a part. This construction makes the provision reasonable and proper, and demonstrates that the "public moneys" referred to in the section are those belonging to the State, and that the clause of the constitution cited is no limitation on the power of the Legislature to assess or tax the cost of a local improvement upon a locality. Neither by the law is any "private property" taken for any public use," so as to make article one, section six of the Constitution applicable. Taxation upon a locality for an improvement therein is the exercise of a different power, whilst the constitutional provision just cited refers to the taking of property by the right of eminent domain. This distinction, ever since the able and exhaustive opinion of Ruggles, J., in People vs. Mayor of Brooklyn (4 N. Y., 419), wherein it is most clearly stated and explained, has been well recognized in this State, and repeatedly followed.

Sixth—The last objection urged is, that "chapter 702 of the Laws of 1872 is also unconstitutional and void in so far as it imposes the payment of this money upon the City of New York for the benefit of the Harlem Railroad Company, as the compelling of such payment is beyond the scope and purview of the legislative power."

Assuming the truth of the statement contained in the point urged—that the tax is for "the benefit of the Harlem Railroad Company"—the objection is still without force. There is no such limitation on the taxing power of the Legislature. In Town of Guilford against the Supervisors of Chenango County (13 N. Y., 143), before cited, in answer to an objection that the law imposing the tax was a mere gift to the parties in whose favor it was imposed, Judge Denio said: "The Legislature is not confined in its appropriation of the public money, or of the sums to be raised by taxation in favor of individuals, to cases in which a legal demand exists against the State. It may thus recognize claims founded in equity and justice in the largest sense of these terms, or in gratitude or charity." In Litchfield vs. Vernon (41 N. Y., 123), also before quoted, Judge Grover (page 134), speaking of the previously cited case, says: "In that case it was held that the Legislature had the power to impose a tax upon the inhabitants to pay a claim that had no legal validity, and that could in no way be enforced against the town. In other words, that it was in the power of the Legislature to impose a tax upon a locality for any purpose deemed proper, and that its power in this respect is not restricted by the constitution of the State." The opinion of Mason, J., in The People vs. Lawrence (41 N. Y., 137, see pages 140, 141, 142) is to the same effect. The case of People vs. Batcheller (53 N. Y., 128) does not conflict with these views. It simply decides that a law requiring a town, without the consent of its inhabitants, to become a stockholder in a railroad company is unconstitutional. But the objection assumes a fact which is not true. The provisions are not for the benefit of the relator exclusively. This we have

heretofore endeavored to show in this opinion. The proper improvement and use of the avenue by both the city and the railroad, and to make the one consistent with the other were the results to be obtained. What part of the work justly belonged to the city and what to the relator, it was difficult to define with accuracy, and the work to be done by each was so interlaced, that it was deemed wise to direct its construction under a single plan. Perhaps from parts of this work the railroad receives the larger benefit and from others the city. The Legislature in its wisdom has assessed the one-half part upon each. This power is nothing different from what is exercised in behalf of municipal corporations every day. A street is opened, and graded through agricultural lands. In such a case the amount to be paid by the city or village as a whole is always considerable, and yet the objection was never made, or if made, has never prevailed that it was unconstitutional to tax the entire municipality for work, a part of which, at least, benefited individuals only. Such owners are presumed to pay for that part which specially benefits them in the assessments which they pay for such benefits over and above their share of the general tax, to which they also contribute. So in this case the Legislature has determined that one-half of the cost of the improvement over and above its proportion of the tax levied upon the city, should be paid by the relator as its share of the peculiar benefits resulting therefrom. It is not for this Court to say that this apportionment is unjust. To that body, as the supreme arbiter under our Constitution, has the right to decide been committed, and with its decision this Court has neither the power or inclination to interfere. Doubtless, in the exercise of their great powers, they will often err, as any tribunal which is but human will, but no system of government has ever yet been devised, and none ever will be established, which shall in any department always do exact justice, and whose lawful powers if stretched to their fullest extent, might not work injustice in particular cases. In the grant of power much must be conceded to the discretion, good sense and integrity of the individual or body to whom it is granted; but the concession of that which is fairly given should never be withheld, because extreme cases can be supposed in which it might be exercised with danger to the public. Practically it will generally be found that the danger is largely imaginative, and the injury claimed to be done scarcely perceptible.

Before closing this opinion, it may be well to advert to another view applicable as much to each of the objections urged as to the particular one in connection with which it has been hereinbefore stated. Statute and constitutional rights existing in favor of a party natural or artificial may be waived. May not the act of 1872, be regarded as the embodiment of an agreement between the parties to which all have assented—upon which all have acted—and the withdrawal of either from which cannot be permitted, because by its conduct it has induced the other to incur responsibilities which, it may fairly be assumed, would not have been incurred, if the other had not assented. The relator accepted the law by making the contract for the work which the act required it to make. The city *through its officers* accepted it by no protest against its provisions; by allowing the Chief Engineer of its Board of Public Works to become a member of the board of construction which directed the work and controlled the expenditure; by using its machinery for the collection of taxes to assess, levy, collect and receive into the city treasury its one-half of the cost; by drawing warrants and paying over a million dollars thereon; and *through its citizens* by the payment of the tax levied for the city's share of the cost. Thus all parties have agreed—the city through every officer and every tax-payer. No rule of law and no rule of honesty should permit objections to prevail which have been so fully and explicitly waived.

As against the respondent however, the strength of the point founded upon the acquiescence of the city in the law of 1872, has not yet been stated. Every tax-payer in the municipality has not only assented to the act, but actually executed it. As a law imposing a tax, if it may be so regarded, it has already spent its force by the assessment and collection thereof, and the obtainment of the money for this purpose only. Every tax-payer has actually paid his, her, and its proportion of the amount which the city was to pay of the cost of this great improvement into the city treasury; and all except that part which has been paid over in execution of the law still remains therein pledged to this object. It can not be used for any other purpose without a fraud upon the parties from whom it was collected, and who paid it that this work should not fail. When the Mayor refuses to countersign this warrant as the law commands, he refuses, not in order to protect his constituency from money oppressively to be taken against their will, but to defeat their wishes and to appropriate their means to some use other than that to which they have pledged and dedicated it. His action in so doing is not only contrary to the desire of the relator, but to that of the body

of the people, whom he professes to represent, and whose voice he should obey. The citizens of New York have a right to insist that their means shall be used for the very purpose to which they have applied them, and none of their officers should be allowed to refuse to execute the trust which taxpayers under the law have committed to their official hands, in the belief that the provisions of such trust would be faithfully executed.

The result of my examination is, that the peremptory mandamus asked for should issue.

DEPARTMENT OF PUBLIC WORKS.

NEW YORK, August 29, 1874.

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

Public Moneys received and deposited with the City Chamberlain.

For Croton water rent.....	\$8,991 09
Penalties on Croton water rent.....	220 90
Tapping Croton pipes.....	76 00
Vault permits.....	125 86
Sewer permits.....	250 00
Sewer pipe sold to contractors.....	240 25

Total \$9,904 10

Contracts entered into.

Paving Third street, from Goerck street to East river. Contractor—Owen Gearty, of 249 East Forty-third street; sureties, Thomas Gearty, of 811 Lexington avenue, and James Gearty, of 668 Second avenue.

Paving One Hundred and Thirty-eighth street, from Boulevard to Hudson river. Contractor—Wm. A. Cumming, of No. 11 Dey street; sureties, Robert Cunningham and James Cunningham, of 746 Lexington avenue.

Sewer in Lewis street, between Houston and Sixth streets. Contractor—E. C. Sheehy, of 1505 Third avenue; sureties, Charles Jones, of 343 East Eighty-fifth street, and Patrick Sheehy, of 1601 Second avenue.

Regulating, grading, etc., Fourth avenue, between One Hundred and Sixteenth and One Hundred and Twenty-fourth streets. Contractor—H. H. Brown; sureties, Simon Herman, of 40 West Fifty-second street, and James Fay, of 560 Greenwich street.

Regulating, grading, etc., Ninety-sixth street, from Eighth avenue to Boulevard. Contractor—John T. Doyle, of Broadway and One Hundred and Twenty-ninth street; sureties, Henry Tone and Thomas Tone, of One Hundred and Twenty-third street and Seventh avenue.

Regulating, grading, etc., Forty-third street, from Second to Third avenue. Contractor—Owen Gearty, of 249 East Forty-third street; sureties, John G. Carey, of 141 West Forty-sixth street, and Thomas Gearty, of 811 Lexington avenue.

Regulating, grading, etc., Thirteenth avenue, from Eleventh to Sixteenth streets. Contractor—Patrick Farley, of 146 East Sixty-third street; sureties, Terence Farley, of 723 Lexington avenue, and Michael Ryan, of 224 East Sixtieth street.

Flagging sidewalks on Fifty-sixth street, between Ninth and Tenth avenues. Contractor—Michael Cronin, of 226 East Fifty-ninth street; sureties, Michael Roche, of 147 East One Hundred and Sixteenth street, and Thomas Kine, of 226 East Fifty-ninth street.

Curb, gutter, and flagging Third avenue, from Sixty-sixth to Sixty-ninth street. Contractor—Michael Cronin, of 226 East Fifty-ninth street; sureties, Michael Roche, of 147 East One Hundred and Sixteenth street, and Thomas Kine, of 226 East Fifty-ninth street.

Contracts Completed.

Regulating, grading, etc., Madison avenue, between One Hundred and Fifth and One Hundred and Twentieth streets.

Regulating, grading, etc., Seventy-seventh street, between Ninth avenue and Boulevard.

Contract Temporarily Suspended.

Regulating, paving, etc., Worth street, etc., to allow the Second Avenue Railroad Company to lay their tracks.

Laying Croton-pipes.

Laying 48-inch pipe in Forty-second street, between Seventh and Tenth avenues.

Laying 12-inch pipe in Second avenue, at Harlem river.

Laying 12-inch pipe on Third avenue, in Morrisania.

Laying 10-inch pipe across Harlem river, at Second avenue.

Repairing 48-inch pipe in Central Park.

Repairing Stone Pavements.

In Sixty-first street, Third to Lexington avenue.

In Twenty-third street, Broadway to Eighth avenue.

In Canal street, Broadway to West street.

In Grand street, Bowery to East river.

At Broadway and Chambers street.

In Seventeenth street, near East river.

In First avenue, Fifth to Seventh street, and Twenty-fourth to Twenty-sixth street.

In Twenty-ninth street, Ninth to Eleventh avenue.

In Division street, Bowery to Grand street.

Repairing Crosswalks.

In Sixth avenue, Thirty-fourth to Thirty-ninth street.

In Fifth avenue, from Fifty-fifth to Fifty-ninth street.

Repairing Wooden Pavements.

In Forty-third street, Third to Lexington avenue.

In Thirty-ninth street, Third to Lexington avenue.

In Twenty-fifth street, Third to Lexington avenue.

In Twenty-ninth street, Eighth to Ninth avenue.

Permits Issued.

6 permits to flag sidewalks and set curb and gutter stones.

2 " to construct vaults under sidewalks.

12 " to make sewer connections.

17 " to repair sewer connections.

21 " to place building material on streets.

Sewer Cleaning.

417 receiving-basins have been cleaned.

Appointments.

John A. Van Saun, Malcolm Forbes, R. R. Horton, John Fullerton, and Theodore A. Kuse—Inspectors on Regulating and Grading.

John C. Lamb, Charles P. Edwards, and George Graham—Inspectors of Sewers.

Michael McCann and Michael Sullivan—Inspectors of Paving.

Suspended on Completion of Work.

John A. Van Saun and Joseph Gillen—Inspectors of Regulating and Grading.

Free Floating Baths.

The total number of bathers at the two public baths during the week was as follows:

	Males.	Females.
At Bath foot of East 5th street.	22,014	5,283
" West 11th "	17,640	6,100
Total.	39,654	11,383

STATEMENT of Laboring Force employed in the Department of Public Works during the week ending August 29, 1874:

NATURE OF WORK.	Mechanics	Labourers	Teams	Carts.
Alterations of Aqueduct on Tenth avenue.	25	151	5	11
Maintenance of Aqueduct and Reservoirs.	7	82	5	1
In Pipe-yard, Twenty-fourth street and East river.	2	23	4	1
On construction of roads and avenues.	66	1,403	151	120
Laying Croton pipes.	393	16		
Repairs of stone pavements.	152	40		
" wooden "	36	15		
Maintenance and sprinkling roads and avenues.	9	6	4	
Repairs of pipes and fire hydrants.	47		
Total.	100	2,296	171	208
Increase over previous week...	1	1		
Decrease from previous week...	3	2		

Requisitions drawn on the Finance Department.

The total amount of requisitions drawn by the Department upon the Finance Department during the week is \$143,937.66.

GEO. M. VAN NORT,
Commissioner of Public Works.

POLICE DEPARTMENT.

The Board of Police met on the 8th day of September, 1874. Present—Messrs. Matsell, Durfee, Disbecker, and Voorhis, Commissioners.

Parades Allowed.

Gardes Lafayette, September 7. Parade.
Seamen's Association, September 10. Parade.
Association Mexican Veterans, September 14. Parade.

John H. Murray's Circus, September 26. Parade.
Adolph von Trichler Lodge, S. of H., September 7. Funeral.

Columbian Lodge 484, F. & A. M. Funeral.
Transfiguration Society, September 8. Funeral.
Rifle Company, September 8. Target Excursion.

Leave of Absence Granted.

Precinct.	Days.	Without pay.
Sergeant Augustus S. Miller.	22	1/2
R'ndsm'n G. Barrington	16	1/2
Patrolman Rufus C. Briggs.	1	20
" David Kelly.	13	1
" Wm. Z. Ripley.	28	1
" Louis Reichert.	28	1
" John T. Palmer.	19	1
" Samuel Davidson, San. Co.	1	
" Jacob Caprano.	17 Prec.	1
" Fred. Courtlander.	4	1
" Philip E. Revell.	13	1/2
" Peter Harding.	18	1/2
" Thomas Murphy.	6	1/2
" Peter Richardson.	31	1/2
" John Gallagher.	18	1/2
" Bernard J. Devlin.	10	1/2
" Barth. Kelly.	14	1/2
" Nathaniel Gibson.	7	1/2
" Geo. A. Townsend.	14	1/2
" Hugh F. Gorman.	17	1/2
" J. B. McLaughlin.	18	1/2
" Lloyd Van Alstine, San. Co.	1	
" Daniel S. Arnold.	1 Prec.	5
" Nicholas Rooney.	31	6 hrs.

Communication from Peter McLarney, Fifteenth Precinct, tendering his resignation as Patrolman, was laid over.

An application of Roundsman Edward Hayes Twenty-eighth Precinct, for promotion, was ordered on file.

An application of Roundsman W. H. Hasson, Twenty-seventh Precinct, for promotion, was ordered on file.

An application of Roundsman David R. Bolster, Third Precinct, for promotion, was ordered on file.

Report was received from the Fifteenth Precinct, relative to closing the following place, and arrest made, which was ordered on file:

Albert Miller, policy-shop, No. 153 Bleecker street.

On motion of Commissioner Voorhis, it was

Resolved, That Charles O. Dooly, Thirty-third Precinct; George Mayforth, Fourteenth Precinct; George Weiss, Seventh Precinct; and Joseph Wilson, Twenty-seventh Precinct—be appointed Patrolmen, and assigned to duty in the Precincts named.

On motion of Commissioner Voorhis, it was

Resolved, That Adam Corell, Fifth Precinct; Floyd Gill, Second Precinct; Theodore Diebold, Twenty-seventh Precinct; John A. O'Shea, Eighth Precinct; Christopher Belton, Sixth Precinct—be appointed Patrolmen, and assigned to duty in the Precincts named.

Communication from Heber Smith, Surgeon Marine Hospital, in relation to telegraphic connection with stable where ambulance is kept, was referred to the Committee on Rules and Discipline.

Resolved, That the following transfers be approved:

Precinct.	To
Patrolman Louis De Gau, from San. Co.	15
" Hugh Kiernan.	7
" Charles H. Reinisch.	31
" Philip H. Smith.	15
" William Strauss.	13
" James Sheridan.	27
" Augustus Willow, from 16th	33

Resolved, That in the opinion of this Board, the interests of the Police Department of the City of New York will be benefited by the dismissal from office of Patrolman Edward J. Ryder, Detective Squad; and it is therefore further

Resolved, That the said Edward J. Ryder be and he is hereby dismissed from the office of Patrolman in the Police force of the Police Department of the City of New York, and placed on the Pension Roll of the Police Life Insurance Fund, at an annual retiring pension of three hundred dollars.—All the Commissioners voting aye.

An application of Henry Kevel, a pensioner, for reinstatement as Patrolman, was ordered on file.

An application of Doorman John Gillen, Thirty-third Precinct, for transfer to the Twentieth Precinct, was denied.

Street lamps reports for the week ending September 6, were ordered to be transmitted to the Department of Public Works.

On hearing report of the Committee on Rules and Discipline, it was

Resolved, That honorable mention be made of Patrolman Daniel Frazier, Twenty-second Pre-

cinct, for his fearless and officer-like conduct in arresting John Branstein, on August 14, last; and that the thanks of this Board be tendered to Mr. Albert Kohl for the assistance rendered to officer Frazier on that occasion.

Communication from Wm. L. Tidball, Secretary Association Veterans of Mexican War, asking that all members of the force who are members of that Association, be granted leave of absence on Monday, September 14, to celebrate the anniversary of the capture of the City of Mexico, was referred to the President.

On hearing report of the Finance Committee, it was

Resolved, That the following bills be ordered paid:

American Clock Co.	\$15 00
Arnold, Constable & Co.	5 75
Ackerman & Geer.	10 45
J. P. Babcock.	67 75
Bussell & Co.	29 37
Banks Bros.	6 50
Baxter & Son.	15 75
do.	10 72
R. C. Brown.	3 66
do.	32 15
John Doran.	5 95
Day & Nichols.	4 50
Duke & Moore.	366 15
do.	5 59
do.	655 00
do.	739 00
Devoe & Co.	2 75
do.	37 04
do.	10 85
do.	29 55
do.	14 00
do.	6 00
Suburban Gas-light Co.	13 20
Westchester County Gas-light Co.	18 90
Elizabeth Cronin.	723 90
Eugene French.	191 70
Heatherton & Co.	4 93
do.	34 21
Howe Bros.	28 50
do.	22 50
Kingsland & Co.	14 50
do.	31 20
do.	6 35
Samuel Loudon.	870 71
John Nicholson.	260 00
do.	9 85
do.	20 92
A. S. & E. Odell.	5 00
R. Paton.	110 00
Thomas Russell.	42 50
Daniel Strauss.	5 92
A. Stewart.	3 27
Slate & James.	13 50
Scheiflin & Co.	58 60
James C. Talcott.	88 97
White & Co.	44 17
Sigler Bros.	III 55

On motion of Commissioner Durfee, it was Resolved, That the following named applicants for appointment, be notified to appear before the Board:

RESIDENCE OF SIGNERS.	NAMES OF SIGNERS.	RESIDENCE OF SIGNERS.	NAMES OF SIGNERS.
215 E. 36th street.	Patrick Boylan.	251 E. 32d street.	Tim G. Scollay.
251 E. 50th street.	François Bannon.	393 E. 31st street.	John Mullane.
393 E. 31st street.	Bernard McCabe.	534 2d avenue.	L. D. Stewart.
534 2d avenue.	John McGinn.	529 1st avenue.	John Branigan.
529 1st avenue.	William Boyle.	107 W. 32d street.	James McNamee.
107 W. 32d street.	John McGinn.	237 E. 21st street.	John Reilly.
237 E. 21st street.	John Mullane.	228 E. 21st street.	Jacob A. Gross.
228 E. 21st street.	L. D. Stewart.	237 E. 22d street.	Bernard Reilly.
237 E. 22d street.	John Branigan.	212 E. 23d street.	John Honey.
212 E. 23d street.	James McNamee.	314 E. 14th street.	Patrick Brady.
314 E. 14th street.	John Reilly.	51 E. 7th street.	John Reilly.
51 E. 7th street.	Jacob A. Gross.	320 E. 13th street.	John Honey.
320 E. 13th street.	Bernard Reilly.	42 E. 13th street.	Patrick Brady.
42 E. 13th street.	John Honey.	167 1st avenue.	</td

Patrolman John Hennessey.....	14
" Frank Aigletinger.....	27
" James McElroy.....	27

Fines Imposed.

Precinct.	Days' Pay
Patrolman Enos V. Wood.....	2
" James Kearney.....	5
" Mich. Crowley (No. 2).....	3
" Fred. J. Courtlander.....	4
" Selden A. Woodruff.....	5
" Patrick Meehan.....	6
" Cornelius O'Brien.....	7
" Patrick Brennan.....	10
" William H. Taylor.....	11
" Moses Kahneman.....	11
" Lawrence Clarke.....	15
" Peter McDermott.....	15
" Patrick McGeraty.....	15
" M. C. Cunningham.....	18
" James Brennan.....	18
" James Gallagher.....	20
" Philip Fitzpatrick.....	20
" Thomas Clarkin.....	22
" Michael Murphy.....	27
" Frederick Petrie.....	33
" George W. Bentley.....	1
" George D. Shaw.....	3
" Augustus Starbora.....	4
" William Looney.....	7
" Dennis A. Janvrin.....	13
" Robert D. Gath.....	19
" John Buckley.....	20
" Patrick Carolan.....	20
" Thomas Maher.....	22
" Louis Hirsch.....	27
" Edmund Malone.....	27
" H. H. Freese.....	27
" John G. Burke.....	28
" H. A. Kennedy.....	29
" J. J. Kavanagh.....	29

Reprimand.

Precinct.	
Patrolman Charles Hughes.....	8

Complaints Dismissed.

Precinct.	
Patrolman Wm. Barry.....	6

" James Clinton, Jr.....	6
" John Cook.....	7
" Peter M. Carns.....	7
" Charles Wandling.....	10
" John Banker.....	16
" Charles L. Schanwecker.....	17
" Thomas Mulvey.....	18
" James K. Phillips.....	19
" Thomas Clarkin.....	22

Doorman Frederick W. Loss.....	13
Sergeant John T. Wright.....	21

Street Cleaning.

Daily reports (3) of the Superintendent of Boats were referred to the Committee on Street Cleaning.

Weekly report of the Superintendent of Stables, was referred to the Committee on Street Cleaning.

Reports of arrest for violation of Health ordinances, were ordered on file, as follows: Sixth Precinct, Rolin Rosenstein, discharged, with reprimand. Twenty-first Precinct, Ann Conroy, fined \$1.

On hearing report of the Committee on Street Cleaning, on motion of Commissioner Disbecker, it was

Resolved, That P. McDevitt be appointed Foreman of Street Cleaning, and assigned to the Twenty-first ward. All voting aye.

An affidavit of Daniel Britton against Foreman John Hurley, Third Ward, was referred to the Committee on Street Cleaning.

On hearing report of the Finance Committee, it was

Resolved, That the following bills be ordered paid:

R. C. Brown.....	\$2,000 00
J. G. Dimond.....	339 14
Fairbanks & Co.....	30 00
Hotchkiss, Field & Co.....	291 94
"	93 29
"	72 33
"	19 16
Phinney & Co.....	153 21
H. Richmond.....	22 00
H. Schmelke.....	98 25
"	97 80

Bureau of Elections.

The Liberal Republican Association, Nineteenth Assembly District, submitted a list of names for Inspectors, which was referred to the Chief of the Bureau of Elections.

Adjourned.

S. C. HAWLEY,
Chief Clerk.

HEALTH DEPARTMENT.

HEALTH DEPARTMENT,
NEW YORK, Sept. 9, 1874.

The Board of Health met this day.

Orders.

231 orders for the abatement of nuisances.

Suits for Penalties.

The Attorney was directed to commence suits for penalties for non-compliance with the orders of the Board in 56 cases.

Reports received.

From the Sanitary Superintendent—
Weekly report on operations of the Sanitary Bureau.

Weekly report on slaughter-houses.
Weekly report on contagious diseases.
Weekly report on operations at receiving-dock.
Weekly report on disinfection of street-gutters, etc.

Monthly report on orders modified.

BUREAU OF VITAL STATISTICS.

CONDENSED STATEMENT OF MORTALITY.

REPORTED MORTALITY (week ending Sept. 5, 1874), AND THE ACTUAL MORTALITY (each day in the week, ending at noon, August 29, 1874), WITH AN ENUMERATION OF THE CHIEF CAUSES OF DEATH.

E. HARRIS, M. D., Registrar.

Actual number of Deaths each day.	Deaths reported during the week ending September 5, 1874						
	August 29.....	August 28.....	August 27.....	August 26.....	August 25.....	August 24.....	August 23.....
Total Actual Mortality during the week ending August 29, 1874.....	518	78	83	72	66	80	83
Average Deaths in corresponding week for the past 5 years.....	229	34	34	36	17	26	34
Deaths in corresponding week, 1873.....	593.8	254.8	229	117	19	20	11
Annual Death rate per 1,000,000, week ending August 29, 1874.....	27.40	611	593.8	518	78	83	86
Total Deaths from all Causes.	604						
Total Zymotic Diseases.	267						
Total Constitutional Diseases.	115						
Total Local Diseases.	165						
Total Developmental Diseases.	37						
Deaths by Violence.	20						
Small-pox.	10						
Measles.	9						
Scarlatina.	13						
Diphtheria.	23						
Membranous Croup.	5						
Whooping Cough.	12						
Typhus Fever.	1						
Typhoid Fever.	7						
Puerperal Diseases.	5						
Under 5 years.	138						
All ages.	151						
Alcoholism.	5						
Cancer.	5						
Phthisis Pulmonalis.	84						
Bronchitis.	13						
Pneumonia.	34						
Heart Diseases.	22						
Marasmus—Tabes Mesenterica and Scrofula.	16						
Hydrocephalus and Tubercular Meningitis.	7						
Meningitis and Encephalitis.	11						
Convulsions.	10						
Direct Effect of Solar Heat.	—						
All Diseases of the Brain and Nervous System.	37						
Bright's Disease and Nephritis.	20						
Deaths by Suicide.	3						
Deaths by Drowning.	3						
Deaths in Institutions.	104						
All Deaths of Persons 70 years old or more.	32						
Under 1 year.	205						
Total Deaths.	289						
Under 2 years.	332						
Under 5 years.	332						

Report on Small-pox Hospital.	New York Gas-light Co.	8 80
Report on collection and removal of manure.	Francis Swift, removing offal, etc.	
Report on collection of ashes and garbage.	Twenty-third and Twenty-fourth Wards.	96 00
Report on rendering establishment at foot of West Thirty-ninth street and Hudson river.	J. Oesterreicher.	410 80
Report on applications for permits.	Laborers' pay-roll.	282 00
Report on street pavements, etc.		
Report on grading Lexington avenue.		
Report on rescinding of certain orders.		
Report on application for relief.		
From the Register of Records—		
Weekly mortuary report.		
Weekly letter, etc.		
From the Attorney and Counsel—		
Monthly report.		
Adverse report on application to change name of Ann Dooley on Death Record.		
Communications from City Departments.		
From the Police Department—		
Weekly report of the Sanitary Co. of Police.		
From the Comptroller—		
Weekly statement, etc.		
From the Department of Public Parks—		
Acknowledging receipt of resolution in respect to certain streets in the Twenty-third and Twenty-fourth Wards.		
From Commissioners of Emigration—		
In respect to cemetery on Ward's Island.		

under 5. In the last four weeks of August there were 2,699 deaths in the city, and in the previous four weeks there were 3,158 deaths, and of the latter there were 2,015 of children under 5 years of age. The number of children dying under 5 during the last four weeks of August was 1,644, which is 61 per cent. of the total, while in the previous four weeks the percentage for that age was 63.51 of the total. Though the equivalent for the death-rate in August was equal to 35.9 in the 1,000 inhabitants yearly, the rate in that portion of the population which is 5 years old and upwards to the most aged, was only 14.84 in the 1,000 annually. Diphtheria killed 95 persons in the four weeks, and 23 last week. Diarrhoeal maladies were changed with 914 deaths in the four weeks, and 87.63 per cent. of the number was infantile.

The temperature in the four weeks had a mean of 71.8 degrees Fahr., and the average humidity of the atmosphere was equal to three-fifths of total saturation. Last week the mean temperature was at 70 degrees, and in the previous week it was 64.8. In this most favorable summer, as well as in others, temperature and humidity have ruled the death-rate.

Respectfully submitted.

ELISHA HARRIS, M. D.,
Registrar of Vital Statistics.

FIRE DEPARTMENT.

HEADQUARTERS FIRE DEPARTMENT,
CITY OF NEW YORK,
Wednesday, September 2, 1874.

The Board of Commissioners met as above.

Present—President Joseph L. Perley in the chair, and Commissioners Roswell D. Hatch and Cornelius Van Cott.

The minutes of the last meeting were read, and, on motion, approved.

Communications

were received, and, on motion, disposed of as follows:

From—
The Chief of Department—Report of operations for the month of August, 1874.

Filed.

The Fire Marshal—Report for the month of August, 1874.

Filed.

The Inspector of Combustibles—Reports for the two weeks ending respectively on August 22 and 29, 1874.

Filed.

The same—Returning communication of the Foreman of Engine Company No. 38, relative to sewer connections with the quarters of his company, with the report of cost.

Filed.

The Superintendent of Supplies—Returning communication of the Chief of Battalion in charge of the Repair Shops, relative to "Chase Pipe-cutting and Threading Machine," with report of cost.

Referred back, with directions to purchase.

The same—Inclosing maps of Twenty-third and Twenty-fourth Wards.

Laid over.

The Superintendent of Telegraph—Returning request of Western Union Telegraph Company to place wires on poles of the Department on Broadway, with report that it is impracticable to grant the same.

Referred back for further information.

The Chief of Battalion in charge of the Repair Shops—Relative to repairs to Chemical Engine.

Laid over.

Fireman Robert Olmstead, Engine Co. No. 26—Applying for promotion.

Referred to Examining Board.

The Comptroller—Statements of condition of appropriation for the weeks ending August 22 and 29.

Filed.

The same—Stating that Messrs. Wood, Dialogue & Co., Thomas Duffy, F. W. Powers, and Samuel G. French are not in arrears to the Corporation.

Filed.

The same—Returning proposals of Thomas Duffy for building engine-house, and Samuel G. French for furnishing fuel, with approval of sureties.

Filed.

The same—Requesting transmission of contract with John R. M. Schiel, for carpenter work.

Filed, with directions to comply.

The American Fire Hose Manufacturing Company—Calling attention to "Double Rubber-lined Linen Hose."

Referred to the Chief of Battalion in charge of Repair Shops, for investigation and report.

The Chairman of the Fire and Police Committee, American Institute, requesting detail of firemen for duty during the fair. Referred to the Chief of Department, with power.

F. A. Magowan, of Whitehead Brothers, Trenton N. J.—Affidavit relative to their proposal for hose. Filed.

Geo. M. Miller, relative to his letter of 25th ultimo, concerning engine-house No. 606 East Eleventh street. Referred to the Inspector of Combustibles, with directions.

T. Bailey Meyers, recommending Jeremiah D. Tanean for appointment. Filed.

Report of the Examining Board was received and disposed of as follows:

On the application for promotion of Fireman Andrew C. McKelvey, Engine Co. No. 3. Filed.

Taken from File.

Communication of Patrick F. Ryan, ex-Assistant Engineer of Steamer, applying for reappointment. Appointment ordered.

Resolutions

were adopted as follows:

On motion of Commissioner Hatch—

Resolved, That the houses of Engine Companies, Nos. 23 and 36, be painted, and all necessary repairs thereto be made, under the direction of the Inspector of Combustibles.

On motion of the President—

Resolved, That the Secretary be and he is hereby directed to readvertise for proposals to furnish this Department with forage, and that the last advertisement published in the CITY RECORD inviting proposals for that purpose be and is hereby adopted as the one hereby ordered.

On motion of the President—

Resolved, That such horses as the Superintendent of Horses may deem unfit for service be sold, and that the Secretary be and he is hereby directed to prepare the necessary advertisement for insertion in the CITY RECORD.

On motion of Commissioner Van Cott—

Resolved, That J. Elliott Smith, Telegraph Operator, be and he is hereby promoted to be Chief Operator, at a salary of sixteen hundred and eighty dollars per annum, to take effect from the 7th instant.

On motion of Commissioner Hatch—

That the contract for the erection of an engine-house in East Sixty-seventh street, for this Department, be and the same is hereby awarded to Thomas Duffy.

On motion of Commissioner Van Cott—

Resolved, That the contract for furnishing fuel to this Department be and the same is hereby awarded to Samuel G. French.

On motion of the President—

Resolved, That the house of Engine Company No. 38 be properly connected with the sewer in Tenth avenue, under the direction of the Inspector of Combustibles, and at a cost not to exceed three hundred and seventy-five dollars.

On motion of Commissioner Van Cott—

Resolved, That the salary of Thomas Leavey, Janitor, be and the same is hereby fixed at the rate of one thousand dollars per annum, to take effect from the 1st instant.

Fined.

Fireman George W. Town, Hook and Ladder 6, five days' pay.

To be Reprimanded in Orders.

Assistant Engineer of steamer James Delaney, Engine 27.

Resigned.

Assistant Engineer of steamer John C. Iles, Engine 33, 2d inst.

Promoted.

Hoseman Jacob Mang, Engine 42, to fireman, and assigned to Hook and Ladder 4, 9th inst.

Appointed.

To take effect on the 1st inst.: John Sweeney, as laborer, at a salary of \$2.50 per day.

John C. Bates, as laborer, at a salary of \$2.50 per day.

James Daly, as laborer, at a salary of \$2.50 per day.

To take effect on the 3d inst.: Frederick C. Fortmeyer, as clerk, at a salary of \$1,500 per annum.

To take effect on the 6th inst.: Joseph Saxe, as hoseman; assigned to Chemical Engine 1.

John L. Hughes, as fireman, assigned to Engine 2.

To take effect on the 7th inst.: James F. Nevin, as machinist, at a salary of \$3.50 per day.

John McNamara (relieved from duty as bell-ringer), as machinist, at a salary of \$3.50 per day.

Wm. J. Quigg, as laborer, at a salary of \$3.00 per day.

James Claffy, as bell-ringer, at a salary of \$1,000 per annum.

Patrick F. Ryan, as Assistant Engineer of steamer; assigned to Engine 20.

William R. Ferris, as fireman; assigned to Engine 27.

Benj. F. McCord, as fireman; assigned to Hook and Ladder 1.

John A. McBride, as fireman; assigned to Engine 11.

John F. Williams, as fireman; assigned to Engine 23.

Daniel Cronin, as fireman; assigned to Engine 17.

Franklin B. Kasmire, as fireman; assigned to Engine 30.

Michael Salmon, as fireman; assigned to Hook and Ladder 2.

William Jackson, as fireman; assigned to Hook and Ladder 4.

John C. Frohese, as fireman; assigned to Hook and Ladder 6.

John Reiley, as fireman; assigned to Engine 24.

Patrick Riley, as fireman; assigned to Engine 32.

To take effect on the 9th inst.: Henry T. McBride, as fireman; assigned to Engine 23.

Thomas F. Farron, as fireman; assigned to Engine 32.

William Farrell, as fireman; assigned to Hook and Ladder 4.

Patrick McLiney, as fireman; assigned to Engine 10.

Edward J. Cooney, as fireman; assigned to Engine 25.

John King, as fireman; assigned to Engine 1.

Henry McAdams, as fireman; assigned to Engine 7.

John Adamson, Jr., as hoseman; assigned to Chemical Engine 2.

Transfers.

To take effect on the 7th instant:

Foreman John McCabe, Engine 19, to Engine 14.

Foreman Charles Chambers, Engine 14, to Engine 19.

Assistant Foreman Robert R. Farrell, Engine 18, to Engine 24.

Assistant Foreman William W. Brown, Engine 24, to Engine 18.

Assistant Foreman Rodger B. Hamblett, Chemical Engine 4, to Chemical Engine 3.

Assistant Foreman Egbert A. Hallock, Chemical Engine 3, to Chemical Engine 4.

Assistant Foreman John W. Van Orden, Engine 34, to Engine 40.

Engineer of Steamer John N. Johnson, Engine 13, to Engine 24.

Engineer of Steamer Robert A. Reynolds, Engine 24, to Engine 13.

Assistant Engineer of Steamer James Delaney, Engine 27, to Engine 33.

Fireman Thomas J. Ahearn, Engine 11, to Engine 28.

Fireman Joseph Morse, Engine 28, to Engine 11.

Fireman Thomas Conlon, Engine 34, to Hook and Ladder 7.

Fireman Charles Merritt, Hook and Ladder 7, to Engine 34.

Bills Audited

and ordered to be sent to the Comptroller for payment:

A. K. Wood, buildings..... \$34 55

D. C. Newell & Sons, buildings..... 598 03

Cox & Boone, buildings..... 53 55

Campbell & Murphy, buildings..... 93 31

P. H. Egan, buildings..... 523 00

P. K. & J. A. Horgan, buildings..... 252 00

Thomas R. Jackson, buildings..... 616 95

Phelps, Dodge & Co., buildings \$30 00

Phelps, Dodge & Co., machine shop..... 80 83

Quackenbush, Townsend & Co., machine shop..... 110 83

537 42

Gutta Percha & Rubber Manufacturing Co., machine shop..... 22 00

M. Feigel & Bro., machine shop..... 45 60

George Hovey & Son, machine shop..... 2 50

A. P. De Vornsing, machine shop..... 22 25

Amoskeag Manufacturing Co., machine shop..... 5,513 50

Amoskeag Manufacturing Co., apparatus..... 5,000 00

James Macken, telegraph supplies..... 507 50

Michael Finn, telegraph supplies..... 20 00

L. G. Tillotson & Co., telegraph supplies..... 38 20

John H. Emrick, telegraph supplies..... 20 71

Otto Breves, horses..... 26 21

H. B. Claffin & Co., general supplies..... 190 27

The Babcock Manufacturing Co., general supplies..... 29 42

from rents and interest on bonds and mortgages, and revenue arising from the use or sale of property belonging to or managed by the city; Ground floor, west end.

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

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

4. Auditing Bureau; Main floor, west end.

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

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

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

8. Bureau for the Collection of Assessments; Rotunda.

LAW DEPARTMENT.

Counsel to the Corporation, Staats Zeitung Building, 3d floor; 9 A. M. to 5 P. M.

Public Administrator, 115 and 117 Nassau street, 10 A. M. to 4 P. M.

Corporation Attorney, 115 and 117 Nassau street, 8½ A. M. to 4½ P. M.

Attorney for the Collection of Arrears of Personal Taxes; Brown stone building, City Hall Park, 32 Chambers street, 9 A. M. to 4 P. M.

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

POLICE DEPARTMENT.

NO. 300 MULBERRY STREET, ALWAYS OPEN

Central Office.

Commissioners' Office.

Superintendent's Office.

Inspectors' Office.

Chief Clerk's Office, 8 A. M. to 5 P. M.

Property Clerk, " " "

Bureau of Street Cleaning, 8 A. M. to 5 P. M.

Bureau of Elections,

DEPARTMENT OF PUBLIC WORKS.

CITY HALL, 9 A. M. to 4 P. M.

Commissioners' Office, No. 19.

Chief Clerk's Office, No. 20.

Contract Clerk's Office, No. 21.

Engineer in charge of Sewers, No. 22.

" " " Boulevards and Avenues, No. 18½.

Bureau of Repairs and Supplies, No. 18.

" Lamps and Gas, No. 13.

" Incumbrances, No. 13.

" Street Improvements, No. 11.

" Chief Engineer Croton Aqueduct, No. 11½.

" Water Register, No. 10.

" Water Purveyor, No. 4.

" Streets and Roads, No. 13.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION.

Central Office, No. 66 Third avenue, 8 A. M. to 5 P. M.

Out Door Poor Department, No. 66 Third avenue, always open; entrance on Eleventh street.

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

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

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

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

FIRE DEPARTMENT.

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

Commissioners' Office. Chief of Department.

Inspectors of Combustibles. Fire Marshal.

HEALTH DEPARTMENT.

NO. 301 MOTT STREET.

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

Sanitary Superintendent, always open.

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

DEPARTMENT OF PUBLIC PARKS.

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

DEPARTMENT OF DOCKS.

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

DEPARTMENT OF TAXES AND ASSESSMENTS.

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

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

Board of Assessors,

DEPARTMENT OF BUILDINGS.

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

BOARD OF EXCISE.

Commissioners' Office, 299 Mulberry st., 9 A. M. to 4 P. M.

BOARD OF EDUCATION.

CORNER GRAND AND ELM STREETS.

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

Superintendent of Schools, 9 A. M. to 5 P. M.

COMMISSIONERS OF ACCOUNTS.

Office, No. 32 Chambers street (basement).

COMMISSIONERS OF EMIGRATION

CASLE GARDEN.

Commissioners' Office, 9 A. M. to 5 P. M.

Superintendent's Office, 9 A. M. to 5 P. M.

THE CITY RECORD.

Office, No. 2, City Hall, northwest corner, basement, 8 A. M. to 6 P. M.

MISCELLANEOUS OFFICES.

HOURS 9 A. M. TO 4 P. M.

Coroner's Office, 40 East Houston street.

Sheriff's Office, first floor, northeast corner of New Court-house.

County Clerk's Office, first floor, southwest corner of New Court-house.

Surrogate's Office, first floor southeast corner of New Court-house.

Register's Office, Hall of Records, City Hall Park.

District Attorney's Office, second floor, Old Court-house

32 Chambers street, 9 A. M. to 5 P. M.

COMMISSIONER OF JURORS.

Commissioner's Office, New County Court-house, 9 A. M. to 4 P. M.

COURTS

SUPREME COURT.

General Term, Special Term, Chambers, Circuit Part I, Circuit Part II, second floor, New Court-house, 10 A. M. to 3 P. M.

SUPERIOR COURT.

Part I, Part II, Third floor, New Court-house, 11 A. M.

Clerk's Office, Third floor, New Court-house, 9 A. M. to 4 P. M.

COMMON PLEAS.

Third floor, New Court-house, 9 A. M. to 4 P. M.

GENERAL SESSIONS.

No. 32 Chambers street, 10 A. M. to 4 P. M.

Clerk's Office, 32 Chambers street, room 14, 10 A. M. to 4 P. M.

OVER AND TERMINER.

General Term, Special Term, No. 32 Chambers street, room 11, 10 A. M.

MARINE COURT.

General Term, room 17; Special Term, room 15; Chambers, room 18; 10 A. M. to 3 P. M. Clerk's Office, room 19, 9 A. M. to 4 P. M. No. 32 Chambers street

SPECIAL SESSIONS.

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

JUSTICES' (OR DISTRICT) COURTS.

First District—First, Second, Third, and Fifth Wards, southwest corner of Centre and Chambers streets, 10 A. M. to 4 P. M.

Second District—Fourth, Sixth and Fourteenth Wards, No. 514 Pearl street, 9 A. M. to 4 P. M.

Third District—Eighth, Ninth and Fifteenth Wards, No. 12 Greenwich avenue, 9 A. M. to 4 P. M.

Fourth District—Tenth and Seventeenth Wards, No. 163 East Houston street, 9 A. M. to 4 P. M.

Fifth District—Seventh, Eleventh and Thirteenth Wards, No. 154 Clinton street, 9 A. M. to 4 P. M.

Sixth District—Nos. 389 and 391 Fourth avenue.

Seventh District—Nineteenth and Twenty-second Wards, Fifty-seventh street, between Third and Lexington avenues, 9 A. M. to 4 P. M.

Eighth District—Sixteenth and Twentieth Wards, southwest corner Twenty-second street and Seventh avenue, 930 A. M. to 4 P. M.

Ninth District—Twelfth Ward, One Hundred and Twenty-fifth street near Fourth avenue, 9 A. M. to 4 P. M.

Tenth District—Twenty-third and Twenty-fourth Wards, northeast corner of Third avenue and Southern Boulevard, Harlem Bridge, 9 A. M. to 4 P. M.

POLICE COURTS.

First District—Fourteenth, Twenty-fourth, Twenty-fifth, Twenty-sixth, Twenty-seventh, and portion of Sanitary Precinct, Tombs, corner Franklin and Centre streets, 7 A. M. to 3 P. M.

Second District—Eighth, Ninth, Fifteenth, Sixteenth, Twenty-first, Twenty-fifth, Thirty-third, Twenty-eighth, and Twenty-ninth Precincts, Greenwich avenue, corner of Tenth street, 9 A. M. to 6 P. M.

Third District—Seventh, Tenth, Eleventh, Thirteenth Seventeenth, Eighteenth, and portion of Sanitary Precinct, No. 69 Essex street, 8 A. M. to 4 P. M.

Fourth District—Nineteenth, Twenty-first, Twenty-second, Twenty-third and Nineteenth Sub-station, Fifty-seventh street, between Third and Lexington avenues, 8 A. M. to 5 P. M.

Fifth District—Twelfth Ward, One Hundred and Twenty-fifth street near Fourth avenue, 8 A. M. to 4 P. M.

DEPARTMENT OF PUBLIC WORKS.

DEPARTMENT OF PUBLIC WORKS,

Commissioners' Office, 19 City Hall

CONSUMERS OF CROTON WATER ARE hereby notified that the water rents for 1874 are now due, and are payable at the office of the Water Register, Room No. 10, City Hall, from 10 A. M. to 4 P. M. each day. A penalty will be added to all water rents remaining unpaid on the 1st of August.

GEO. M. VAN NORT

Commissioner of Public Works.

CORPORATION NOTICES.

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

No. 1. For laying Belgian pavement in Sixty-eighth street, from Fourth to Fifth avenue.

No. 2. For laying Belgian pavement in Fifty-fourth street, from Tenth to Eleventh avenue.

No. 3. For laying Belgian pavement in Second avenue, from Sixty-third to Sixty-sixth street.

No. 4. For flagging south side of Forty-ninth street, between Eighth and Ninth avenues.

No. 5. For building sewer in Madison avenue and New Avenue East, between One Hundred and Twenty-first and One Hundred and Twenty-fifth streets, with branches.

No. 6. For building sewer in One Hundred and Twenty-third street, between Sixth avenue and Mt. Morris square.

No. 7. For building basin on southwest corner of Seventy-fifth street and Lexington avenue.

No. 8. For building basin on northwest corner of Seventy-fifth street and Lexington avenue.

No. 9. For building basin on northwest corner of Seventy-sixth street and Lexington avenue.

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

No. 1. Both sides of Sixty-eighth street, between Fourth and Fifth avenues, to the extent of one-half the block at the intersections of Fifth and Madison avenues.

No. 2. Both sides of Fifty-fourth street, between Tenth and Eleventh avenues, to the extent of one-half the block at the intersecting streets.

No. 3. Both sides of Second avenue, between Sixty-third and Sixty-sixth streets, to the extent of one-half the block at the intersecting streets.

No. 4. South side of Forty-ninth street, between Eighth and Ninth avenues.

No. 5. Both sides of Madison avenue, between One Hundred and Twenty-fourth and One Hundred and Twenty-fifth streets, both sides of One Hundred and Twenty-third and One Hundred and Twenty-fourth streets, between Fourth and New Avenue East, between One Hundred and Twenty-first and One Hundred and Twenty-fourth streets.

No. 6. Both sides of One Hundred and Twenty-third street, between New Avenue West and Sixth avenue.

No. 7. South side of Seventy-fifth street, between Lexington and Fourth avenues.

No. 8. The block bounded by Seventy-fifth and Seventy-sixth streets, and Lexington and Fourth avenues.

No. 9. The block bounded by Seventy-sixth and Seventy-seventh streets, and Lexington and Fourth avenues.

No. 10. The blocks bounded by Seventy-fourth and Ninetieth streets, and Eighth and Ninth avenues, and the blocks bounded by Eighty-second and Eighty-fourth, and Eighty-fifth and Eighty-seventh streets, and Ninth and Tenth avenues.

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

THOMAS B. ASTEN,

JOHN MC HARG,

MUNSON H. TREADWELL,

VALENTINE S. WOODRUFF,

OFFICE BOARD OF ASSESSORS, Board of Assessors.

NEW YORK, AUGUST 27, 1874.

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

Persons interested are requested to call and examine the same.

No. 1. For building underground drains between Sixty-second and Sixty-ninth streets, and between Boulevard and Hudson river.

No. 2. For regulating and grading, setting curb and gutter stones, and flagging Sixty-fourth street, between Ninth and Tenth avenues.

No. 3. For regulating and grading Eighty-fifth street, from Eighth to Ninth avenue.

No. 4. For paving Eightieth street, from Madison to Fifth avenue, with trap-block pavement.

No. 5. For paving Forty-eighth street, from Tenth to Eleventh avenue.

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

No. 1. The property bounded by Broadway and Tenth avenue, from Sixty-second and Sixty-sixth streets, and the block between Tenth and Eleventh avenues, and Sixty-fourth and Sixty-fifth streets; also, blocks between Eleventh avenue and Hudson river, from Sixty-sixth to Sixty-ninth street.

No. 2. Both sides of Sixty-fourth street, between Ninth and Tenth avenues, and west side of Ninth and Eleventh avenues, between Sixty-third and Sixty-fifth streets.

No. 3. Both sides of Eighty-fifth street, from Eighth to Ninth avenue, between Sixty-third and Sixty-sixth streets.

No. 4. Both sides of Eightieth street

DEPARTMENT OF DOCKS.

DEPARTMENT OF DOCKS,
346 and 348 BROADWAY.TO CONTRACTORS.
PROPOSALS FOR FURNISHING IRON
MATERIAL FOR A PERIOD OF SIX
MONTHS.SEALED PROPOSALS FOR FURNISHING THIS
material, addressed to "Jacob A. Westervelt, President of the Department of Docks," will be received at this office until 11 o'clock A. M. of Friday, September 25, 1874, at which time the bids will be publicly opened and read.

The award of the contracts will be made as soon as practicable thereafter.

Any bidder must be well prepared for the business, and shall give security for the faithful performance of his contract, in the manner prescribed and required by ordinance.

The period of each contract will be for six months from the date of the signing thereof, and the material must be delivered as called for by the requisitions issued by the Department.

The quantities to be delivered under the contracts are estimated at about as follows :

Screw bolts.....	48,600 pounds.
Armature plates.....	28,000 "
Brace rods.....	48,000 "
Bands, rings, etc.....	24,000 "
Button-headed spikes.....	1,500 "
Mooring-posts hollow cast-iron.....	17,000 "
Strap bolts for mooring-posts.....	2,000 "
Cast-iron washers.....	4,000 "
Wrought-iron washers.....	10,000 "
Spikes, hand made.....	107,000 "
Bolts, hand made.....	162,000 "
Corner bands, hand made.....	2,600 "
Stay plates, hand made.....	4,000 "

Separate proposals will be received, and contracts awarded for the material, as numbered above.

No proposals 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 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 security required.

Bidders will state the price in their proposals for each separate item of the work to be done, by which the bids will be tested.

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

Blank forms of proposals can be obtained by application at the office of the Department, and the form of the agreement, including specifications, and showing the manner of payment for the material, is annexed thereto.

JACOB A. WESTERVELT,
WILLIAM GARDNER,
WILLIAM BUDD,
Commissioners of the Department of Docks.DEPARTMENT OF DOCKS,
346 and 348 BROADWAY.

TO CONTRACTORS.

PROPOSALS FOR FURNISHING WOOD
MATERIAL AND DOCK PILES FOR A
PERIOD OF SIX MONTHS.SEALED PROPOSALS FOR FURNISHING THIS
material, addressed to "Jacob A. Westervelt, President of the Department of Docks," will be received at this office until 11 o'clock A. M. of Tuesday, September 25, 1874, at which time the bids will be publicly opened and read.

The award of the contracts will be made as soon as practicable thereafter.

Any bidder must be well prepared for the business, and shall give security for the faithful performance of his contract, in the manner prescribed and required by ordinance.

The period of each contract will be for six months from the date of the signing thereof, and the material must be delivered as called for by the requisitions issued by the Department.

The quantities to be delivered under the contracts are estimated at about as follows :

1. -White Pine Timber, 23,000 cubic feet.
2. -Yellow Pine Timber, 153,500 cubic feet.
3. -White Pine Planks, 40,000 feet face.
4. -Yellow Pine Plank, 270,000 feet face.
5. -Spruce Timber, 2,000 cubic feet.
6. -Spruce Plank, 43,400 feet face.
7. -Oak Fenders, 4,400 cubic feet.
White or Yellow Pine or Spruce Piles, 45 feet to 70 feet long, 12 inches to 16 inches at butt, and 6 inches at small end, 5,500 piles.
Spruce or Hemlock Dock Logs, 300 logs.

A separate proposal will be received, and a contract awarded, for each kind of material, as numbered above.

No proposals 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 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 security required.

Bidders will state the price in their proposals for each separate item of the work to be done, by which the bids will be tested.

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

Blank forms of proposals can be obtained by application at the office of the Department, and the form of the agreement, including specifications, and showing the manner of payment for the material, is annexed thereto.

JACOB A. WESTERVELT,
WILLIAM GARDNER,
WILLIAM BUDD,
Commissioners of the Department of Docks.DEPARTMENT OF DOCKS,
346 and 348 BROADWAY,
NEW YORK, Aug. 31, 1874.

NOTICE.—WILLIAM KENNELL, AUCTIONEER, will sell at public auction, at the Exchange Salesroom, No. 111 Broadway, on Tuesday, September 15, 1874, at 12 o'clock M., the right to collect and retain all Wharfage which shall accrue for the use by vessels of more than five tons burthen at the pier foot of Fortieth street, N. R., for and during the term of five years from the date of the lease to be issued by the Department of Docks.

Terms and conditions will be stated by the Auctioneer at time of sale.

JACOB A. WESTERVELT,
WM. GARDNER,
WM. BUDD,
Commissioners of Docks

DEPARTMENT PUBLIC PARKS.

DEPARTMENT OF PUBLIC PARKS,
36 UNION SQUARE, NEW YORK, September 10, 1874.}CONCRETE FLAGGING, ON FIVE POINTS
PARK, NEW YORK.PROPOSALS IN SEALED ENVELOPES, FOR
laying Concrete Flagging on Five Points Park in the
City of New York, will be received at the office of the
Department of Public Parks, as above, until Wednesday,
the 23d day of September, 1874, at the hour of 9.30 o'clock
A. M., when they will be publicly opened.

The said flagging is to be laid and completed in accordance with the specifications contained in the contract, on or before the 1st day of November, 1874.

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

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

In addition to the above-mentioned security, the party to whom the award is made will be required to furnish security, to be approved of by the Department of Public Parks, that the Mayor, Aldermen, and Commonalty of the City of New York, as well as said Department of Public Parks, will be held harmless and free from any liability on account of any patented article or process used by the contractor in the execution of said work.

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

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

Proposals must be addressed to the President of the Department of Public Parks, and indorsed "Proposals for Concrete Flagging, Five Points Park."

H. G. STEBBINS, President,
PHILIP BISSINGER,
D. B. WILLIAMSON,
THOMAS E. STEWART,
Commissioners D. P. P.W. M. IRWIN,
Secretary D. P. P.DEPARTMENT OF PUBLIC PARKS,
36 UNION SQUARE, NEW YORK, Sept. 10, 1874.MASON'S, CARPENTER'S, PAINTER'S,
AND IRON WORK OF THE "OUTSET
ARCH" AND "GAPSTOW BRIDGE,"
ON THE CENTRAL PARK, NEW YORK.

SEPARATE PROPOSALS, IN SEALED ENVELOPES, will be received at the Office of the Department of Public Parks, as above, until Wednesday, the 23d day of September, 1874, at the hour of 9.30 o'clock A. M., when they will be publicly opened, for the following works, namely:

1st. The mason's and stone-cutter's work of the "Outset Arch."

2d. The carpenter's, painter's, and iron work of the same.

3d. The mason and stone-cutter's work of the "Gapstow Bridge."

4th. The carpenter's, painter's, and iron work of the same.

All said works to be finished and completed in accordance with the plans for the same, (which can now be seen at the office of the Architect, at the above address), on or before the following dates, namely:

Mason and stone-cutter's work of the "Outside Arch," December 1, 1874.

Carpenter's, painter's, and iron work of the same, April 1, 1875.

Mason and stone-cutter's work of the "Gapstow Bridge," October 15, 1874.

Carpenter's, painter's, and iron work of the same, December 1st, 1874.

No proposal will be considered unless accompanied by the consent, in writing, of two responsible householders or freeholders of the City of New York, with their respective places of business or residence being named, to the effect that they will become bound as sureties for the faithful performance of the contract, should it be awarded upon that proposal, in the following amounts, namely:

For the mason and stone-cutter's work, "Outset Arch," \$3,000.

For the carpenter's, painter's, and iron work of the same, \$6,000.

For the mason's and stone-cutter's work, "Gapstow Bridge," \$2,000.

For the carpenter's, painter's, and iron work of the same, \$1,000.

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

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

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

Proposals must be addressed to the President of the Department of Public Parks, and indorsed "Proposals for Mason and Stone-cutter's work," or "Carpenter's, Painter's, and Iron Work, Outset Arch," or "Gapstow Bridge," as the case may be.

H. G. STEBBINS, President,
PHILIP BISSINGER,
D. B. WILLIAMSON,
THOMAS E. STEWART,
Commissioners D. P. P.W. M. IRWIN,
Secretary D. P. P.

FINANCE DEPARTMENT.

CORPORATION SALE OF FERRY LEASE.

SEALED BIDS WILL BE RECEIVED, TO BE
publicly opened at the Comptroller's office, on Saturday, September 10, 1874, at 2 o'clock P. M., for the Lease of Franchise or Right to maintain the Ferry from the foot of Grand street, New York, to Grand street, Brooklyn, for the term of five years from September 15, 1874, subject to \$15,000 per annum rent for pier and wharf property belonging to the city, which rent has been established by and will require to be paid quarterly to the Department of Docks.

The lease will be made to conform to the requirements of the laws relative to ferries, and subject to such regulations, ordinances, or by-laws as are now or hereafter may be made or passed by the Common Council, or the Legislature of the State of New York.

No bid will be accepted which is not at least two per cent of the gross receipts for ferrage that shall hereafter accrue at this ferry.

The right to reject any bid, if deemed to be to the interests of the City of New York, is reserved by the Commissioners of the Sinking Fund.

Bids to be addressed to the undersigned, endorsed "Bids for Ferry Lease."

New York, Comptroller's Office, September 9, 1874.
ANDREW H. GREEN,
Comptroller.CITY OF NEW YORK—DEPARTMENT OF FINANCE,
BUREAU OF ARREARS,
September 1, 1874.NOTICE OF SALE OF LANDS AND TENEMENTS
for Unpaid Assessments for Streets, Avenues,
and Park Openings, Widening, and Extensions.

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

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

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

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

A. S. CADY,
Clerk of Arrears.CITY OF NEW YORK—DEPARTMENT OF FINANCE,
BUREAU FOR THE COLLECTION OF TAXES,
COURTHOUSE, PARK, NO. 32 CHAMBERS STREET,
September 4, 1874.H. G. STEBBINS, President,
PHILIP BISSINGER,
D. B. WILLIAMSON,
THOMAS E. STEWART,
Commissioners D. P. P.W. M. IRWIN,
Secretary D. P. P.DEPARTMENT OF PUBLIC PARKS,
36 UNION SQUARE, NEW YORK, Sept. 10, 1874.

NOTICE TO TAXPAYERS—NOTICE IS HEREBY

given that the Assessment Rolls, or Tax Books on Real Estate, for the year 1874, will be opened for payment at this office on Thursday next, September 10, 1874.
Payment can be made between the hours of 8 A. M. and 2 P. M.

A deduction at the rate of seven per cent. per annum, calculated from the date of payment to the first day of December, will be made on all taxes paid previous to the first of November.

MARTIN T. McMAHON,
Receiver of Taxes.DEPARTMENT OF FINANCE,
BUREAU FOR THE COLLECTION OF ASSESSMENTS,
ROTUNDA, COURT-HOUSE,
NEW YORK, August 20, 1874.

NOTICE TO PROPERTY-HOLDERS.

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

CONFIRMED AUGUST 1, 1874.

Sewer in Washington street, between Christopher and West Tenth streets.

Sewer in Washington street, between West Eleventh and Bank streets.

Sewer in Greenwich street, between West Twelfth