

# THE CITY RECORD.

## OFFICIAL JOURNAL.

VOL. II.

NEW YORK, THURSDAY, DECEMBER 17, 1874.

NUMBER 456.



### LAW DEPARTMENT.

#### OPINIONS OF THE COUNSEL TO THE CORPORATION.

The Aldermen of the City acting as Supervisors have no jurisdiction to audit claims against the County of New York, whether incurred before or after the passage of the "Consolidation Act."

Such claims can now be maintained against the City of New York without audit by the Aldermen acting as Supervisors.

The case of the People *ex rel.* Ryan, in the Court of Appeals, commented upon.

LAW DEPARTMENT—OFFICE OF THE COUNSEL TO THE CORPORATION, NEW YORK, Nov. 17, 1874.

GENERAL JOSEPH C. PINCKNEY,  
*Clerk of the Board of Supervisors:*

SIR—I have received the following resolution: "Whereas, In a recent decision made by the Court of Appeals, it was held that no claim was a legal charge against the County, unless the same should have been properly audited and allowed by the Board of Supervisors; there being now a large number of claims for labor, materials, etc., supplied to the County prior to the passage of the "Consolidation Act" remaining unpaid, it is necessary that some action should be taken in order that the said claims should be properly settled; therefore be it "Resolved, That the legal adviser of the Board of Supervisors be and he is hereby requested to furnish, at his earliest convenience, an opinion as to the powers and duties of the Board in auditing claims against the County, incurred prior or subsequent to the passage of the act consolidating the City and County of New York."

I presume the decision referred to in the above resolution was in the case of The People on the relation of James Ryan *vs.* Andrew H. Green, Comptroller of the City of New York. The Honorable the Board of Supervisors is, however, mistaken as to the tenor of that decision.

Mr. Ryan commenced proceedings in the Court of Common Pleas in August, 1873, against the Comptroller, to compel payment of salary claimed by him as Deputy Clerk of the Court of Special Sessions, for the period from February 1, 1873, to May 31, 1873. In December, 1873, the Special Term of the Common Pleas issued a writ of peremptory mandamus, requiring the Comptroller to pay the claim. An appeal was taken by me to the General Term of the Common Pleas, and the appeal was argued in March, 1874. On the 4th of May, 1874, the General Term affirmed the decision of the Special Term. An appeal was therupon taken by me to the Court of Appeals, which last appeal was argued on the 10th day of June, 1874. The act to consolidate the government of the City and County of New York was passed April 30, 1874; but, although the argument in the Court of Appeals was some time subsequent, the effect of this statute upon the payment of county claims was not discussed by counsel upon the argument, nor considered by the Court. The principal questions in the case were, whether Mr. Ryan could hold the offices of Deputy Clerk of the Court of Special Sessions and of Member of the Assembly at the same time; and whether the Court of Common Pleas had jurisdiction over mandamus proceedings. The point was also raised, on behalf of the Comptroller, that the Court of Common Pleas had erred in granting the writ, because Mr. Ryan's claim had not been audited by the Board of Supervisors, nor had the voucher for the claim been audited by the Auditor in the Finance Department. The only question, however, before the Court, was as to how the law stood at the time of the decision by the Special Term of the Court of Common Pleas in December, 1873. The point was not whether a county claim could be paid in June, 1874, without an audit of the Board of Supervisors, but whether in December, 1873, the Court

could order such a claim to be paid without an audit of the Board of Supervisors.

On this question there was hardly any room for discussion. It had been well-settled law for many years that the Comptroller could not be compelled by the courts to pay a county claim until such claim had been audited by the Board of Supervisors. The Court of Appeals, in the Outwater case, argued in the early part of this year, had decided that, in addition to the audit of the Board of Supervisors, there must also be an audit of the voucher for the claim by the Auditor in the Finance Department. The counsel for Mr. Ryan did endeavor to establish the doctrine that the salaries of county officers fixed by law, could be paid without an audit by the Board of Supervisors, but this doctrine was not sustained by the Court of Appeals. In the decision of the Court of Appeals the effect of the "Consolidation Act" upon the payment of county claims is not discussed. The only allusion to the act is in a single sentence in which the Court say, *prior* to the passage of the "Consolidation Act" the Court could not compel the Comptroller to pay a county claim until the same had been audited by a Board of Supervisors; thus intimating, so far as any indication of the opinion of the Court was given, that since the passage of the "Consolidation Act" no such audit was necessary.

In this relation, I would respectfully refer the Honorable the Board of Supervisors to an opinion given at the request of the Board, in May last, by the Honorable John K. Porter and John H. Strahan, Esq., published in the CITY RECORD of May 26th. It will be seen by an examination of that opinion that the ground was distinctly taken by Judge Porter and Mr. Strahan that after the passage of the "Consolidation Act" the Board of Supervisors had no jurisdiction to audit claims against the County, whether the same were incurred before or after the enactment of that law. To that opinion I gave my written concurrence, which was also published in the CITY RECORD of the date above mentioned.

There is nothing whatever in the decision in the Ryan case which creates any doubt in my mind as to the correctness of the views expressed by Judge Porter and Mr. Strahan, and concurred in by me, nor do I see any reason to doubt that such views were entirely correct.

I must, therefore, advise the Honorable the Board of Supervisors that, in my opinion, the Board has now no jurisdiction to audit claims against the County, whether incurred before or after the passage of the "Consolidation Act," and that actions to recover such claims can now be maintained against the City of New York without such audit.

I am, sir,  
Yours respectfully,  
E. DELAFIELD SMITH,  
Counsel to the Corporation, and Legal Adviser to the Board of Supervisors.

A Department or Board, having custody of lots owned by the City upon which "squatters" have intruded with huts or other structures, may cause proceedings to be taken under chapter 336 of the Laws of 1857.

LAW DEPARTMENT—OFFICE OF THE COUNSEL TO THE CORPORATION, NEW YORK, November 18, 1874.

MR. D. J. STAGG,  
*Superintendent of School Buildings:*  
DEAR SIR—Your letter of the 15th ultimo states that the Board of Education has four lots of ground situated on the north side of Sixty-first street, between the Boulevard and Ninth avenue, the title of which is vested in the City. These lots are at present not in use for school purposes, but are in possession of persons named in your letter, who, it is said, own very ordinary frame buildings, some of which are occupied as dwellings and others as carriage-houses and stables. Adjoining said lots, fine brown-stone houses have been erected, the owners of which complain that the uses made of the lots first named are detrimental to their interests and a positive hindrance to the proper letting of said houses. You also state that this matter was referred by the Board of Education to the Committee on Buildings, who, at a regular meeting of the Board, held July 1, 1874, reported the following resolution: "Resolved, That the Superintendent of School Buildings be directed to have all buildings and materials removed from the four lots owned by this Board in Sixty-first street, between Broadway and Ninth avenue, and that the owner or owners of adjoining lots be permitted to enclose said property with a suitable fence at their own expense, said fence to remain during the pleasure of the Board."

You also state that on the 30th day of July, a notice was served upon each of the occupants of said premises, requiring them forthwith to remove all the buildings, building materials, and other effects owned by them respectively from said lots; that more than two months have elapsed since the service of such notices, but that said occupants have not removed from said premises, and you submit the matter to me with a request that I will give such instructions as will enable you to accomplish the result indicated by the resolution above referred to.

Your letter does not state whether the persons upon whom the notices in question were served have any right, or color of right, to occupy the lots in question; but I infer from all the statements made by you that such persons have no such right, or color of right, but are what are commonly known as "squatters." If I am correct in this, I think the removal of the buildings in question can be obtained under chapter 396 of the Laws of 1857. That law provides that any person who shall "intrude" or "squat" upon any land within the bounds of any incorporated city or village, or put any hut, house, shanty, hovel, or other structure thereon, without license or authority from the owner, or in the streets thereof, shall be guilty of a misdemeanor, and the owner may give him ten days' notice to quit his land on a day specified, by leaving the same on the premises. If the squatter or his successor do not remove he is guilty of a misdemeanor, and the owner may remove any hut, hovel, shanty, or other structure thereon, and cause the squatter to be removed.

It seems to me, therefore, that if the occupants of the lots in question are squatters, complaint should be made to a police magistrate, charging them with a misdemeanor, either for building the hovels in question, or for neglecting to remove the same after the service of the notices referred to by you. I should suppose that the owners of the houses adjoining the lots mentioned would be glad to take charge of this matter, and prosecute the persons in question.

I am, sir,  
Yours respectfully,  
E. DELAFIELD SMITH,  
Counsel to the Corporation.

Where work required in a contract with a Department has been performed satisfactorily and in good faith, the contractor may properly be given the usual certificate without determining the sufficiency of a protest from owners of property to be assessed for the cost of the improvement asserting illegality in the contract itself. That question can be raised when the assessments come up for confirmation; and the owners may also, by petition or otherwise, resort to the courts before paying the sums assessed.

LAW DEPARTMENT—OFFICE OF THE COUNSEL TO THE CORPORATION, NEW YORK, November 18, 1874.

HON. HENRY G. STEBBINS, *President of the Department of Public Parks:*

SIR—From your letter to me of the 7th instant I learn that the late Board of Trustees of the town of Morrisania authorized the grading and regulating of Denman, Gouverneur, and Elton streets, now in the Twenty-third Ward, and executed a contract therefor. The contractor has finished the work satisfactorily, and the engineer appointed by your Department has given his official certificate of the completion of both Denman and Elton streets. The Commissioners were about issuing a certificate for the amount due, in pursuance of section 7 of chapter 329 of the Laws of 1874, to the contractor, when the protest and letter accompanying your letter were served upon them. You request to be advised whether the Commissioners are authorized to withhold the certificate of the contractor, or whether the proper remedy of the protestants is to oppose the confirmation of the assessment, rather than the issuing of the certificates for the amount due on the work done.

The statute referred to in your letter authorizes the Commissioners of the Department of Public Parks to appoint a suitable engineer, whose duty it shall be to examine and inspect the work done upon any improvement in the territory formerly constituting the town of Morrisania, and in pursuance of any proceeding authorized by the Board of Trustees of that town prior to January 1, 1874. Such engineer is required to certify, in writing, to the Commissioners of the Department of Public Parks the amount of work completed on the respective improvements in said territory and the several amounts due thereon, according to his measurements, and according to the terms of the contracts heretofore made between the said Board

of Trustees and the contractors for making said improvements. The Commissioners are required to examine, audit, and, if they approve the work and amount certified to by said engineer, to deliver to the said contractors certificates, in which they shall state the amounts due respectively to the said contractors upon the improvements under their charge, according to the terms of their several contracts, as shown by the certificates of the engineer appointed by said Commissioners. In all cases where proceedings have, in pursuance of law, been authorized by the Board of Trustees of the town of Morrisania prior to January 1, 1874, for any legal or public improvement, and where contracts in good faith have been awarded for the same, and assessments shall have been levied and confirmed for said improvements, the Comptroller of the City of New York is authorized to issue assessment bonds in anticipation of the collection of assessments for such improvements, and negotiate such bonds, and apply the proceeds thereof to the purposes of said improvements.

Under the circumstances stated by you, I think the Commissioners of the Department of Public Parks should issue their certificate to the contractor. The Comptroller is not required to issue assessment bonds until after an assessment for the work has been levied and confirmed. If the facts stated in the protest and letter accompanying your communication to me are true, the property-owners interested can appear and oppose the confirmation of any assessment, so that neither they nor the City can suffer in the matter. The statement of facts and the references to law in the papers accompanying your letter are not sufficient to enable me to form an opinion as to whether the contract for doing the work in question was valid, nor whether an assessment for the expenses thereof can be lawfully laid. I do not wish to be understood as expressing any opinion on these points, nor is it necessary to decide those questions now. In a case in which a person had made a contract with the Commissioner of Public Works to furnish a large quantity of water-meters, the law provided that the Commissioner of Public Works, after the delivery of the meters, should draw his requisition upon the Comptroller for the amount due. The Commissioner of Public Works refused to make such requisition, and application was made for a mandamus to compel him to comply with the law. The application was opposed upon various grounds, and, among others, that the contract was illegal. The Special Term of the Supreme Court denied the application, but, upon appeal, this decision was reversed by the General Term, which held that, under the law, it was the duty of the Commissioner to draw his requisition, leaving the City, however, at full liberty to resist the claim if it could. That case seems to me to be analogous to the present, and I think, as above stated, the Commissioners should deliver their certificate to the contractor, leaving the validity of the contract to be determined hereafter.

I am, sir,  
Yours respectfully,  
E. DELAFIELD SMITH,  
Counsel to the Corporation.

A safe rule in examining offers for contracts, is to reject all bids where the sureties have wholly failed to justify. This course is authorized by the Revised Statutes of the City.

LAW DEPARTMENT—OFFICE OF THE COUNSEL TO THE CORPORATION, NEW YORK, November 20, 1874.

*The Honorable, the Commissioners of the Department of Docks:*

GENTLEMEN—The letter of your Secretary, dated the 17th instant, encloses the proposals of Edwin Devery, James Sequine, and John Murray for furnishing sand to the Department of Docks. The sureties upon these bids wholly failed to justify, and you desire my opinion whether such informality is of such a character as will permit the award being made under either of said bids, or whether the law requires that they should be rejected.

The ordinances of the Common Council require that all bids of this character should be accompanied by the consent in writing of two householders or freeholders in the City of New York, to the effect that, if the contract be awarded to the person making the bid, they will upon its being so awarded become bound as his surety for its faithful performance. Such consent must also be accompanied by the oath or affirmation in writing of each of the persons signing the same, to be taken before any judge of any court of record in this county, that he is such householder or freeholder, and is worth the amount of the

security required for the completion of the contract, over and above all his debts; and that he has offered himself as surety in good faith, and with an intention to execute the bond required by the ordinances if the contract should be awarded to the person or persons for whom he consents to become surety. I have had occasion frequently to consider these provisions of the ordinances in reference to the letting of contracts, and have advised the Commissioners of the Department of Docks, as well as the heads of other departments of the City Government, that, where an oath to the effect required by the ordinances had been taken by the sureties upon a contract before a notary public, instead of a judge of a court of record, the irregularity was of a character which might be waived if the interests of the City required such waiver. The failure, however, of the sureties to justify at all seems to me an irregularity of substance, and not of form. It is of the highest importance to the City that contracts made with the different departments should be faithfully performed, and one of the most efficacious means of securing such performance is to require and obtain responsible sureties for the execution thereof. Irresponsible and speculative bidders for contracts cannot usually furnish responsible sureties, as men of substance will not generally become sureties upon a contract, unless they are satisfied that the bidder has the intention and ability to faithfully perform it. The effect of allowing the proposed sureties upon a contract to dispense with the oath required by the ordinances would be, that bids might be offered with sureties of no pecuniary responsibility whatever. In such case, if the contract proved to be a good one, it would be carried out; if, however, the contract proved disadvantageous to the contractor, it would probably never be performed. I do not know whether the omission to justify in this case was accidental or intentional, but I am satisfied that, whatever may have been the cause of the omission, or whatever effect may result from the rejection of the bids in this particular case, the only safe rule to be adopted is, to reject all bids where the sureties altogether fail to justify. Such course is warranted by the Revised Ordinances, which declare that all bids not furnished in conformity therewith shall be rejected. (Revised Ordinances of 1866, chapter 7, article 2, section 22.)

The bids in question are herewith returned.

I am, sir,  
Yours, respectfully,  
E. DELAFIELD SMITH,  
Counsel to the Corporation.

The term of office of the Justice of the District Court for the Second Judicial District in the City of New York, elected in November, 1874, to fill a vacancy, commences January 1, 1875, and ends January 1, 1876.

LAW DEPARTMENT—OFFICE OF THE  
COUNSEL TO THE CORPORATION,  
NEW YORK, NOV. 21, 1874.

Hon. WILLIAM WALSH, County Clerk:

DEAR SIR—Your letter to me of the 11th instant requests my opinion as to the term of office for which Mr. Charles M. Clancy was elected as Justice of the District Court in and for the Second Judicial District in this city.

In my judgment Judge Clancy's term of office is for one year, commencing on the first day of January next and expiring on the 31st day of December, 1875.

Prior to the recent election my assistant, Mr. Andrews, carefully examined this question, at the request of Judge Field, and came to the conclusion above stated, in which conclusion I concur. I enclose herewith a copy of Mr. Andrews' letter to Judge Field, in which full reference is made to the various statutes relating to the matter. (See CITY RECORD, Vol. II., No. 455, issue of December 16, 1874, where the opinion of the Assistant Corporation Counsel is printed.)

Yours, very truly,  
E. DELAFIELD SMITH,  
Counsel to the Corporation.

The Clerks and Assistant Clerks of the District Courts in the City of New York cannot be removed by the Judges of those Courts.

A Clerk of a District Court in New York holds office under the City Government within the meaning of the provisions of the Charter forfeiting the office of any City official upon his acceptance of a seat in the Legislature.

LAW DEPARTMENT—OFFICE OF THE  
COUNSEL TO THE CORPORATION,  
NEW YORK, NOV. 24, 1874.

Hon. ANDREW H. GREEN, Comptroller:

SIR—Your letter of the 13th instant requests my opinion relative to claim of James A. Monaghan for services as Assistant Clerk of the Second District Court.

It appears from your letter that the late Judge Kivlin appointed Mr. Francis Murray Assistant Clerk of that Court, and that Mr. Murray served in that capacity, and was paid up to January, 1874. Upon the death of Judge Kivlin Maunsell B. Field was appointed in his place, and when Judge Field entered upon the office he removed Mr. Murray and appointed Mr. Monaghan in his place. On the 31st of January, 1874, Murray filed a protest in the Department of Finance against the payment of the salary of the office to Mr. Monaghan, on the ground that Judge Field could not lawfully remove him. Mr. Murray, while Clerk, was elected to the Legislature, and served during the session of 1874. You request my advice in the matter.

Upon the statement of facts contained in your letter, two questions arise, namely: *First*.—Had Judge Field the power to remove Mr. Murray from the office of Assistant Clerk? *Secondly*.—Did the election to and acceptance of the office of Member of Assembly vacate Mr. Murray's office of Assistant Clerk?

As I had occasion to advise you in my letter of the 5th of June last, in reference to the claim of Mr. Peter Masterson, the courts have hitherto held, so far as the question has been considered by them, that the Clerks and Assistant Clerks of the District Courts in this city cannot be removed by the Judges of those Courts.

With regard to the other point, the 114th section of the Charter of 1873 provides that any person holding office, whether by election or appointment, who shall, during his term of office, accept a seat in the Legislature, shall be deemed thereby to have vacated every office held by him under the City Government. I am of the opinion that the office of the Assistant Clerk of one of the District Courts of this city is an office held under the City Government, within the meaning of the above-cited provision of the Charter, and that Mr. Murray, by accepting a seat in the Legislature, vacated his office of Assistant Clerk. It may be claimed that the office of Assistant Clerk of a District Court is not to be regarded as an office under the City Government, because it is not an office created by or provided for by the Charter. In my opinion, however, this provision of the Charter was intended to cover the cases of all persons paid out of the City treasury. I understand that Mr. Murray has not performed nor offered to perform any services as Assistant Clerk during the present year, but that the duties of the office have been performed by Mr. Monaghan.

Under all the circumstances of the case, I think Mr. Monaghan is entitled to the salary attached to the office of Assistant Clerk of the Second District Court.

I am, sir,  
Yours, respectfully,  
E. DELAFIELD SMITH,  
Counsel to the Corporation.

Where contracts for grading streets contained a provision that "The slopes in excavations of earth will be required to have one of base to one of height," held, that the Commissioner of Public Works was not authorized to allow for slopes in rock excavations.

LAW DEPARTMENT—OFFICE OF THE  
COUNSEL TO THE CORPORATION,  
NEW YORK, November 25, 1874.

Hon. GEORGE M. VAN NORT,  
Commissioner of Public Works:

SIR—Your letter to me of the 20th instant states that in some of the contracts made by your Department for regulating and grading streets there occurs the following provision, namely: "The slopes in excavations of earth will be required to have one of base to one of height." You state that this specification clearly describes the slopes that are to be allowed in earth excavations, but does not specially provide for any slopes in rock; and you request my opinion as to whether you are authorized to allow for slopes in rock excavations done under this specification.

You enclose a copy of the contract in which this specification occurs. I have carefully examined the contract, and I do not think that the provision above quoted, nor any other provision of this contract, authorizes you to allow for slopes in rock excavations; nor do I know of any act of the Legislature of the State or ordinance of the Common Council which would justify such allowance.

I am, sir,  
Yours, respectfully,  
E. DELAFIELD SMITH,  
Counsel to the Corporation.

The Department of Public Parks has authority to pave Third avenue in that part of the territory annexed to the City of New York, from the County of Westchester, now called the Twenty-third Ward, provided the Comptroller has in his hands money, received from the Commissioners appointed under the Act of 1872, applicable to the payment of the expense.

Work contracted for and in progress at the time of the annexation must first be paid for.

The Comptroller is not authorized to issue bonds payable from taxation, for the purpose of paying for any portion of the pavement referred to.

An ordinance of the Common Council would be required in order to do the work by assessments on the property to be benefited.

LAW DEPARTMENT—OFFICE OF THE  
COUNSEL TO THE CORPORATION,  
NEW YORK, November 25, 1874.

Hon. HENRY G. STEBBINS,  
President of the Department of Public Parks:

SIR—Your letter to me of the 16th ultimo stated that it was desirable that Third avenue, in

the Twenty-third Ward, should be paved in some places, and in others that the pavement should be relaid; and you requested my opinion upon the following points: *First*.—Whether the Department of Public Parks has the authority to do the work. *Secondly*.—Whether an ordinance of the Common Council is necessary to enable the work to be proceeded with. *Thirdly*.—In what manner is the money to pay for the work to be raised.

You call my attention to the provisions of the following laws: Chapter 545 of the Laws of 1872, sections 1 and 18; chapter 613 of the Laws of 1873, section 14; chapter 329 of the Laws of 1874, sections 9 and 14; and to my communications to the Department of Parks of December 30, 1873, and January 22, 1874.

The act, chapter 545 of the Laws of 1872, was "An act to open, widen, straighten, work, and grade Third avenue, in the town of Morrisania." This law provided for the widening of this street, and for the improvement of the same as so widened. It contains elaborate provisions as to the proceedings to be taken to acquire title to the land necessary for the widening of the street and further provisions as to the improvement of the avenue after the land has been acquired. The expense of obtaining the land required for the widening of the avenue was to be assessed upon the property benefited by the improvement. The expense of improving the avenue was to be provided for, in the first instance, by issuing bonds of the town of Morrisania, and was ultimately to be collected by taxation from the tax-payers at large of that town.

I understand that all the necessary proceedings required by law were taken to acquire the land necessary to widen the avenue, and that the expense thereof has been duly assessed upon the property benefited. I am also informed that prior to the passage of the Annexation Act contracts for regulating and grading the avenue were made, as provided for in the act of 1872, which contracts were in process of execution at the time of the annexation of Morrisania to the City of New York. The Amended Annexation Act, being chapter 329 of the Laws of 1874, transferred the supervision of the works then in progress to the Department of Public Parks. The Department was authorized to appoint an engineer to superintend the improvements under the direction of the Commissioners governing the Department. The Commissioners of the Department of Parks were authorized and directed to demand and receive all records, plans, maps, documents, and papers pertaining to said improvements from the hands of the Commissioners appointed under the act of 1872, which said Commissioners were required, within ten days after the passage of said act, to make a report of their proceedings to the Commissioners of the Park Department; and were also required to pay over to the Comptroller of the City of New York all moneys remaining in their hands. And the Comptroller is required to apply such money to the payment of awards to the owner or owners to whom said awards are due and unpaid, and for the purpose of completing said improvement. I understand that the awards referred to in the act have been paid, but that there now is in the hands of the Comptroller a sum of money received by him under this law, and which he is required to pay for the purpose of completing said improvement.

The fourteenth section of the Amended Annexation Act provides, that after January 1, 1874, in all cases where proceedings have been commenced for the opening of any streets, roads, or avenues, or for the construction of any street, road, avenue, or sewer, within the territory annexed, the same shall be continued and completed under the direction of the Commissioners of Public Parks, under the law as now in force in the territory hereby annexed for opening or constructing the same; but it is provided that all proceedings to be taken after the passage of the act must be under and in pursuance of the provisions of the laws in force for the construction of such works, or which may hereafter be passed for the taking and prosecuting of such works in the City of New York. Under these circumstances, I answer your enquiries as follows:

*First*.—I think that the Department of Public Parks has the authority to proceed with the paving of Third avenue, provided the Comptroller has in his hands money, received from the Commissioners appointed under the Act of 1872, which can be applied to the payment of the work. It is, however, necessary for the Comptroller, in the first place, to pay for the work contracted for and in progress at the time of the annexation must first be paid for. The Comptroller is not authorized to issue bonds payable from taxation, for the purpose of paying for any portion of the pavement referred to. An ordinance of the Common Council would be required in order to do the work by assessments on the property to be benefited.

LAW DEPARTMENT—OFFICE OF THE  
COUNSEL TO THE CORPORATION,  
NEW YORK, November 25, 1874.

Hon. HENRY G. STEBBINS,  
President of the Department of Public Parks:

SIR—Your letter to me of the 16th ultimo stated that it was desirable that Third avenue, in

the town of Morrisania, the moneys for carrying on the work being temporarily provided by issuing town bonds. So far as those bonds were issued, I think their proceeds must be applied to continue the work; but neither the Annexation Act nor any other law, so far as I am aware, requires or authorizes the Comptroller to issue the bonds of this city, payable from taxation, for the purpose of completing the entire improvements contemplated by the Act of 1872.

*Second*.—In answer to your second and third enquiries, I think if the Comptroller has not sufficient funds in his hands to pay for paving the street, the expense of doing the work will have to be provided for by assessments on the property benefited; and, in that case, I am of the opinion that an ordinance of the Common Council is necessary to enable the work to be proceeded with.

I am, sir,  
Very respectfully, yours,  
E. DELAFIELD SMITH,  
Counsel to the Corporation.

## DEPARTMENT OF PUBLIC PARKS.

*Abstract of the Proceedings of the Commissioners of the Department of Public Parks during the three weeks ending December 12, 1874.*

Jacob Wrey Mould, Architect, was directed to prepare full and complete drawings, etc., for the fountain to be placed on the south end of the Mall on Central Park.

On account of the reduced state of the appropriations, the laboring force was reduced to the extent of \$703.40 per day, from the 21st of November.

The contract for the repairing of the sea-wall at the Battery was awarded to Alexander J. Howell.

A map was adopted, making certain changes in Central avenue, to meet the north end of a tunnel from Seventh avenue to said Central avenue.

The agreement made with the North American Neuchatel Rock Paving Co., for laying the pavement on Union square, was determined.

The Department, as heretofore published in the CITY RECORD, took cognizance of the death of the late Mayor, Hon. W. F. Havemeyer.

The Counsel to the Corporation forwarded to the Department his opinion to the effect that the authority to pave Third avenue in the Twenty-third Ward is vested in this Department.

The map laying out One Hundred and Eighty-fourth street, heretofore adopted, was duly filed, in pursuance of chapter 604, Laws of 1874.

Requisition was made on the Comptroller for the issue of bonds to the amount of \$150,000, as directed by chapter 645, Laws of 1874.

Mr. Jacob W. Mould, Architect, was employed to prepare the plans, drawings, and specifications for a railing to be placed round the Lincoln Monument on Union Square.

Mr. E. C. Morrison, Civil Engineer, was appointed Engineer to superintend the improvement of Third avenue in Morrisania; also Engineer in charge of the improvements in Morrisania, as authorized by the late Board of Trustees.

The Civil and Topographical Engineer was directed to prepare a map of the extension of Delmonico place, northerly, to intersect Boston avenue.

*Bills*,  
Forwarded to the Finance Department, \$51,665 95  
*Pay-rolls*,  
Forwarded to the Finance Department, \$27,897 10  
*Moneys*,  
Deposited with the Chamberlain. .... \$1,193 75  
*Contracts Executed*.

For the repair of the sea-wall at the Battery.  
Date—December 8, 1874.  
Principal—A. J. Howell, 336 West Nineteenth street, New York.  
Sureties—

Alexander Ferguson, 336 West Nineteenth street, New York.  
Theodore F. Tone, One Hundred and Thirtieth street and North river.  
WM. IRWIN,  
Secretary D. P. P.

## HEALTH DEPARTMENT.

*Health Department,  
No. 301 Mott Street,  
New York, December 15, 1874.*

The Board of Health met this day.

Orders.  
243 Orders for the abatement of nuisances were made.

*Suits for Penalties*.

The Attorney was directed to commence suits for penalties for non-compliance with the orders of the Board in 78 cases, and for violation of the Sanitary Code in 1 case.

*Reports Received*.

From the Sanitary Superintendent—

Weekly report on operations in the Sanitary Bureau.

Weekly report on slaughter-houses.

Weekly report on contagious diseases.

Weekly report on operations at receiving-dock.

Weekly report of Disinfecting Corps.

Monthly report of work performed by the Inspectors during November.  
Report on applications for permits.  
Report on condition of street pavements, etc.  
Report on dangerous condition of building S. E. West and Perry streets.  
Report on sanitary condition of No. 155 Lewis street.  
Report on violation of sections 49 and 50 of the Sanitary Code.  
Report on application for relief.

From the Register of Records—  
Weekly mortuary report.  
Weekly letter.  
On communication of Comptroller of Woodlawn Cemetery, for permission to receive bodies without permit.  
From the President—  
Estimate of sum required for expenses of smallpox hospital, etc.

## Communications from City Departments.

From the Police Department—  
Weekly report of the Sanitary Company of Police.  
Detailing two officers to assist in investigating the adulteration of milk in this city.  
Assigning room for use of Bureau of Vaccination.

From the Board of City Record—  
In respect to printing the annual report for year ending April 30, 1874.

## Bills Audited.

E. De Young..... \$80 00  
New York Gas-light Company..... 10 72  
Knickerbocker Ice Company..... 57 65

## Resignation.

Dr. Robert Taylor, as Assistant Sanitary Inspector.

## Permit Denied.

To occupy basement at No. 419 West Thirty-sixth street.

## Permit Revoked.

To keep fowls at No. 155 Lewis street.

Reports referred to other Departments for the necessary action.

To the Department of Public Works—  
On street pavement in East Fifty-eighth street, between Third and Madison avenues.  
On street pavement in front of No. 415 Tenth avenue.  
On catch basin, corner Pearl street and City Hall place.

To the Department of Buildings—  
On condition of old building, southeast corner of West and Perry streets.

## Communications Received.

Application for appointment from Dr. Paul F. Ferrer.  
Application for appointment from Dr. Malcom McLean.  
Application for relief from judgment from T. O. Reilly.

## Resolutions.

That the Board of Estimate and Apportionment be and is hereby respectfully requested to transfer from the fund of this Department for the removal of night-soil, dead animals, offal, etc., to the appropriation for printing, stationery, etc., the sum of five thousand dollars (\$5,000), for the purpose of printing the annual report of this Department, for the year ending April 30, 1874.

That Charles Koeber be appointed a messenger to this Department, with salary, at the rate of \$25 per month, from the 7th inst.

That the following-named persons be appointed Assistant Sanitary Inspectors for the remainder of the present month, and assigned for duty to the Vaccinating Corps, with salary from the 14th inst., at the rate of \$25 per month:

Dr. Charles Laight.  
Dr. Dr. George M. Schweig.  
Dr. Francis M. Purroy.  
Dr. T. L. Janeway.  
Dr. George H. Fox.

That Order No. 6,863, on premises No. 8 Downing street, be suspended until April 15, 1875.

## Sanitary Bureau.

The following is a record of the work performed in the Sanitary Bureau for the week ending December 12, 1874:

The number of inspections made by the Inspectors was 1,850, as follows, viz.: 7 public buildings, 951 tenement houses, 148 private dwellings, 151 other dwellings, 11 manufactorys and workshops, 14 stores and warehouses, 63 stables, 48 slaughter houses, 3 manure dumps, 9 fat rendering establishments, 1 roadway, 2 gut cleaning establishments, 4 public sewers and drains, 3 dumping grounds, 27 vacant and sunken lots, 48 yards, courts, and areas, 50 cellars and basements, 30 waste pipes and drains, 126 privies and water closets, 25 street gutters and sidewalks, 9 dangerous stairways, 1 dangerous and smoky chimney, 1 cistern and cesspool, 16 other nuisances, together with 102 visits of the Inspectors to cases of contagious diseases.

The number of reports thereon received from the Inspectors was 518.

During the past week 61 complaints were received from citizens, and referred to the Inspectors for investigation and report.

The Disinfecting Corps have visited 89 premises where contagious diseases were found, and have disinfected and fumigated 71 houses, 71 privy sinks, together with bedding, clothing, etc.

21 cases of small-pox were removed to the hospital, and 4 dead bodies to the Morgue, by the Ambulance Corps.

44 permits were issued to the consignees of vessels

## BUREAU OF VITAL STATISTICS.

## CONDENSED STATEMENT OF MORTALITY.

REPORTED MORTALITY (week ending Dec. 12, 1874), AND THE ACTUAL MORTALITY (each day in the week, ending at noon, Dec. 5, 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 December 12, 1874.						
	November 29, 1874	December 1, 1874	December 2, 1874	December 3, 1874	December 4, 1874	December 5, 1874	November 30, 1874
26.00 53 <sup>1</sup> 486.0 <sup>2</sup> 520	82	68	60	83	88	73	66
7.95 154 121.6 159	20	29	14	28	29	22	17
5.60 114 117.8 112	12	10	12	19	24	15	20
10.25 223 193.8 205	46	26	29	27	23	29	25
1.40 25 31.8 28	2	3	4	5	8	3	3
.80 15 21.0 16	2	—	1	4	4	4	1
1.35 — 6.0 27	5	7	3	4	3	3	2
.05 3 3.8 1	—	—	—	—	1	—	—
.60 3 <sup>2</sup> 21.2 12	1	1	2	2	2	1	3
2.85 45 18.2 57	10	11	3	10	8	6	9
.65 21 17.0 13	—	2	2	3	3	1	2
.15 3 4.8 3	—	2	1	—	—	—	—
.05 — 1.6 1	—	—	—	1	—	—	—
.45 9 9.6 9	2	2	1	—	2	2	—
.30 7 7.0 6	2	—	2	1	1	—	—
.55 15 13.6 11	—	—	—	5	2	4	—
.75 20 19.2 15	—	1	—	5	4	5	—
.15 1 3.6 3	—	—	1	—	1	—	1
.45 6 8.6 9	1	1	1	1	2	1	2
4.10 87 81.2 82	9	7	9	15	16	11	15
1.50 31 23.4 30	10	—	3	3	4	2	8
2.80 57 46.4 56	10	6	10	7	7	10	6
1.05 20 15.6 21	6	4	—	1	2	4	4
.25 9 9.2 5	1	1	—	—	1	—	2
.55 8 13.0 11	—	2	1	2	3	1	2
.65 9 11.6 13	2	2	2	1	1	3	2
.50 16 15.2 10	1	4	2	—	—	3	—
— — — —	—	—	—	—	—	—	—
2.05 49 45.4 41	7	9	8	6	2	6	3
1.00 25 18.8 20	6	3	2	3	3	3	—
.10 2 2.0 2	—	—	—	—	1	1	—
— 2 1.8 —	—	—	—	—	—	—	—
4.30 86 83.8 86	16	9	8	16	16	12	9
1.65 40 25.4 33	4	5	3	5	8	5	3
5.85 113 113.8 117	20	13	13	16	20	22	13
8.20 157 151.0 164	28	20	18	25	30	25	18
11.45 229 201.2 229	34	29	24	38	40	36	28

to discharge cargoes on vouchers from the Health Officer of the port.

96 permits were granted scavengers to empty, clean, and disinfect privy sinks.

The following number of cases of contagious disease were reported during the week ending December 12, 1874, viz.: Typhus fever, 3; typhoid fever, —; scarlet fever, 36; measles, 1; diphtheria, 139; small-pox, 54; and cerebro-spinal meningitis, 1.

The following amount of meat and fish was condemned by the officers as unfit for human food during the week ending December 12, 1874: Cattle, 1 carcass; calves (bob), 43 carcasses; sheep, 11; beef, 301 pounds; veal, 40 pounds; poultry, 110 pounds; hogs, 3 carcasses; and fish, 180 pounds.

272 loads of night-soil were removed by the Scavengers from the privy-vaults of the City.

## Bureau of Vital Statistics.

During the week ending December 12, 1874, there were issued from this Bureau 478 burial permits for city deaths, 20 for bodies in transitu, and 38 for the interment of still-born infants. There were recorded 478 deaths, 127 marriages, 497 births, 38 still-births, 20 applications for transit permits, and 66 returns from the Coroners. There were 39 searches of the registers of births, marriages, and deaths; and 6 transcripts of birth record, 11 of marriage, and 24 of death were issued from this Bureau. 1 case of death was referred to the Coroner.

Respectfully submitted.

ELISHA HARRIS, M.D.,

## HEALTH DEPARTMENT OF THE CITY OF NEW YORK, BUREAU OF VITAL STATISTICS, December 15, 1874.

To the Secretary of the Board of Health:  
Sir.—The total number of deaths reported in this city for the week, ending on Saturday, the 12th inst., was 478, of which 96 were in public institutions, 196 were of children under 5 years of age, and 30 were of persons 70 years old and upwards.

Bronchitis and pneumonia were charged with 88 deaths last week, and 86 in the previous week; phthisis caused 159 deaths in the two weeks; diphtheria was charged with 57, and 47 deaths in the successive weeks; small-pox with 29 and 27 successively; scarlatina with 9 and 12; membranous croup with 10 and 13 in the respective weeks.

The death-rate in the week, ending on the 5th inst., was equal to 26 per 1,000 annually, and last week was at 23.90 per 1,000.

Respectfully submitted.

ELISHA HARRIS, M.D.,

Registrar of Vital Statistics.

## EXECUTIVE DEPARTMENT.

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

## LEGISLATIVE DEPARTMENT.

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

## FINANCE DEPARTMENT.

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

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

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

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

4. Auditing Bureau; Main floor, west end.

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

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

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

Bureau for the Collection of Assessments; Rotunda.

## LAW DEPARTMENT.

Counsel to the Corporation, Staats Zeitung Building, floor: 9 A. M. to 5 P. M.

Public Administrator, 115 and 117 Nassau street, 10 A. M. to 4 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. Clerks' 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 18; 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—Seventh 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, 9:30 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, Twentieth, 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. 6 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.

## LEGISLATIVE DEPARTMENT.

OFFICE CLERK OF THE COMMON COUNCIL,  
No. 8 CITY HALL,

THE STATED SESSIONS OF THE BOARD OF Aldermen will be held in their Chamber, room No. 15, City Hall, on Thursday of each week, at 3 o'clock, P. M. JOSEPH C. PINCKNEY, Clerk.

## DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION.

PUBLIC CHARITIES AND CORRECTION, No. 66 THIRD AVENUE, NEW YORK, DEC. 16, 1874.

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

At Soldiers' Retreat, Ward's Island, December 14, 1874—John Rooney, age 64 years; 5 feet 9 inches high; gray hair; lost his right arm in the Mexican war. Had on when admitted, January 17, 1874, uniform coat, vest, and pants. Was lately in the Veteran Reserve Corps. No effects found on his person.

By order.

JOSHUA PHILLIPS,  
Secretary.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION, CORNER OF THIRD AVENUE AND ELEVENTH ST., NEW YORK, DEC. 8, 1874.

## DRY-GOODS.

PROPOSALS, SEALED AND INDORSED AS above, will be received by the Commissioners of Public Charities and Correction, at their office, until 10 o'clock, A. M., of the 21st day of December, 1874, at which time they will be publicly opened, for furnishing and delivering at the foot of East Twenty-sixth street, free of all expense:

50 10-4 White Quilts,  
5 boxes Brown Muslin,  
5 cases Blue Denims,  
5 cases Ticking,

of the quality of samples at this office.

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

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

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

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

JAMES BOWEN,  
WILLIAM LAIMBEER,  
MYER STERN,  
Commissioners.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION,  
CORNER OF THIRD AVENUE AND ELEVENTH ST.,  
NEW YORK, December 11, 1874.

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

At Morgue, Bellevue Hospital, December 9, 1874, from Sixteenth Precinct Station-house—Unknown man, age about 35 years; 5 feet, 6 inches high; dark brown hair; blue eyes; sandy moustache; and scant side whiskers. Had on olive colored overcoat, blue frock coat, black diagonal striped vest, dark pants with gray and gold stripes, white bosom shirt, pearl studs, white merino undershirt, white Canton flannel drawers, white cotton socks, elastic garters. Memorandum book and comb found on his person.

By Order.

JOSHUA PHILLIPS,  
Secretary.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION, CORNER OF THIRD AVENUE AND ELEVENTH ST., NEW YORK, December 9, 1874.

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

At New York City Asylum for Insane, Ward's Island, December 7th, 1874—August Muller, transferred from Bellevue Hospital December 5th, 1874; 5 feet, 5 inches high; gray hair; hazel eyes. Had on brown overcoat, pepper and salt walking coat, ribbed pants, black cloth vest, black felt hat. There has been no person to visit him, nor could any information be obtained of his friends or relatives. No effects found on his person.

By Order.

JOSHUA PHILLIPS,  
Secretary.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION, CORNER OF THIRD AVENUE AND ELEVENTH STREET, NEW YORK, December 7, 1874.

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

At Lunatic Asylum, Blackwell's Island—Catherine Kelly; age 28 years; 4 feet, 11 inches high; hazel eyes; brown hair. Had on plaid dress, plaid shawl, hat, petticoat, chemise, shoes and stockings; transferred from Emigrants Refuge, March 14, 1874. There has been no person to visit her, nor could any information be obtained from her of her friends or relatives. No effects found on her person.

At Morgue, Bellevue Hospital—Unknown man from Tenth Precinct Station-house; age about 35 years; 5 feet 8 inches high; dark brown hair; moustache and side whiskers; gray eyes; excision of right elbow joint. Was dressed in brown overcoat, dark coat with white stripe, pants the same, black cassimere coat with black silk collar, lappels and cuffs, brown and white mixed vest, blue flannel shirt, white knit undershirt and drawers, paper collar, gray woolen socks with red tops, gray felt hat, and boots well worn. No effects found on his person.

At Penitentiary, Blackwell's Island, December 6, 1874—Jerusha Joice Davies; age 37 years; born in England; 14 months in United States, convicted of assault at the Court of General Sessions; sentenced by Recorder Hackett, May 26, 1874, to one year's imprisonment. Height 5 feet, 6½ inches; black hair; brown eyes; scars on forehead. When received at Penitentiary had on brown cardigan jacket, dark pants and vest, linen shirt, woolen undershirt, white gaiter, pocket-book empty. He states that his wife, Mrs. Davies, resides at 101 Centre street, Lower Brighton, Manchester, England.

By Order.

JOSHUA PHILLIPS,  
Secretary.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION, CORNER OF THIRD AVENUE AND ELEVENTH ST., NEW YORK, December 15, 1874.

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

At Charity Hospital, Blackwell's Island, December 13, 1874—Dennis Hendrie, age 22 years; born in Scotland; 18 months resident in the United States; height, 5 feet, 10½ inches; weight 155 lbs.; brown hair; blue eyes; transferred from Charity Hospital, November 26, 1874. Had on diagonal coat, black cloth pants, dark vest, with green dots, black slouch hat, Congress gaiters, white linen shirt, flannel shirt and drawers. My dues of the Masonic Lodge, Glasgow No. 441, carte de visite, and an account book found on his person.

By Order.

JOSHUA PHILLIPS,  
Secretary.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION, CORNER OF THIRD AVENUE AND ELEVENTH ST., NEW YORK, December 12, 1874.

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

At Hart's Island, December 11, 1874—John Simmons, committed November 10, 1874, died of palsy. It could not be ascertained from him if he had any friends living in the city.

At New York City Asylum for Insane, Ward's Island, December 5, 1874—James Farrell, aged 48 years, height 5 feet 5 inches; brown hair; gray eyes. Admitted August 10, 1874. Had on pepper-and-salt coat, pants, and vest, black stiff crown hat, white calico shirt, and white knitted shirt. This patient was sent from City Prison, without record of friends. There has been one visitor to see him, to whom the usual death notice was sent, but he could not be found. No information in regard to his relatives could be obtained. No effects found on his person.

By Order.

JOSHUA PHILLIPS,  
Secretary.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION, NO. 66 THIRD AVENUE, NEW YORK, Dec. 10, 1874.

## SALE OF IRON, BOATS, RAGS.

THE UNDERSIGNED WILL SELL AT PUBLIC auction, for account of the Commissioners of Public Charities and Correction, at the office, No. 66 Third avenue, on Tuesday, December 22, instant, at 12 o'clock M., the following articles, which may be seen at the Storehouse, Blackwell's Island, between the hours of 11 A. M. and 3 P. M., on any business day:

Lot of old cast iron.  
Lot of old wrought iron.  
Two ships (whale boats).  
Lot of rags, assorted.

By Order.

JOHN E. FLAGLER,  
General Storekeeper.

HEADQUARTERS  
FIRE DEPARTMENT, CITY OF NEW YORK,  
127 AND 129 MERCER STREET,  
NEW YORK, December 15, 1874.

## FINANCE DEPARTMENT.

DEPARTMENT OF FINANCE,  
BUREAU FOR THE COLLECTION OF TAXES,  
December 1, 1874.

## TO TAXPAYERS.

NOTICE IS HEREBY GIVEN TO ALL PERSONS who have omitted to pay their taxes for the year 1874, to pay the same to the undersigned, at the Bureau for the Collection of Taxes, before the 1st day of January, 1875.

On all taxes remaining unpaid on the 1st day of January, 1875, interest at the rate of 12 per cent. per annum will be charged from the day on which the assessment rolls and warrants were delivered to the Receiver of Taxes to the date of payment.

No money will be received after 2 o'clock P. M.

Office hours from 8 A. M. to 2 P. M.

MARTIN T. MCMAHON,  
Receiver of Taxes.

CITY OF NEW YORK—DEPARTMENT OF FINANCE,  
BUREAU FOR THE COLLECTION OF TAXES,  
COURTHOUSE PARK, 32 CHAMBERS STREET,  
November 25, 1874.

## TO TAXPAYERS.

NOTICE IS HEREBY GIVEN, THAT ONE PER cent. will be added to all taxes unpaid on the 1st of December; also an additional one cent. on December 15. On all taxes remaining unpaid on January 1, interest at the rate of twelve per cent. per annum, calculated from the day the books were received by the Receiver of Taxes to the day of payment, will be added. No money will be received after 2 o'clock P. M. Office hours from 8 A. M. to 2 P. M.

MARTIN T. MCMAHON,  
Receiver.

DEPARTMENT OF FINANCE,  
BUREAU FOR THE COLLECTION OF ASSESSMENTS,  
ROTUNDA, COURT-HOUSE,  
NEW YORK, November 24, 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 NOVEMBER 17, 1874.

Sewer in One Hundred and Thirteenth street, between Third avenue and Harlem river.

Sewer in Eleventh avenue, between Fifty-first and Fifty-second streets, and in Fifteenth street, between Tenth and Eleventh avenues.

All payments made on the above assessments on or before January 23, 1875, will be exempt (according to law) from interest. After that date interest will be charged at the rate of seven (7) per cent. from the date of confirmation.

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

SPENCER KIRBY,  
Collector of Assessments.

DEPARTMENT OF FINANCE,  
BUREAU FOR THE COLLECTION OF ASSESSMENTS,  
ROTUNDA, COURT-HOUSE,  
NEW YORK, November 18, 1874.

## NOTICE TO PROPERTY-HOLDERS.

PROPERTY-HOLDERS ARE HEREBY NOTIFIED that the following