

THE CITY RECORD.

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NUMBER 2,487.



LAW DEPARTMENT.

LAW DEPARTMENT,
OFFICE OF THE COUNSEL TO THE CORPORATION,
NEW YORK, August 3, 1881.

H. M. WHITNEY, Esq.,

Secretary pro tem. of the Dock Department :

SIR—I duly received your letter of the 29th of June last, in which you state as follows :

Three estimates for building Pier, new 57, North river, were received, and opened on that day, namely :

No. 1—By Joseph Walsh, for \$59,000.

No. 2—By John Gillies, for \$52,000.

No. 3—By Ross & Sanford, for \$53,000.

Estimate No. 1 was accompanied by a certified check on a national bank in this city.

Estimate No. 2 was not accompanied by either a check or money.

Estimate No. 3 was accompanied by a certified check upon the Bank of North America of this city, which is not a National bank, but the parties making the bid subsequently tendered the required amount of security in legal tenders, as a substitute for the check, and the money was taken and receipted for by the Treasurer, the check also being held.

You also state that the work to be done for which these bids were made is part of the construction under the new plan adopted for the permanent improvement of the water-front of the city, as provided for by section 6 of chapter 574 of the Laws of 1871.

You request my advice as to the duty of the Board in making the award of the contract.

The difference between the bid of Mr. Gillies, which was not accompanied by either a check or money, and that of Mr. Walsh, which was accompanied by a check on a national bank, was \$7,000. In the case referred to in your other letter to me of June 29th, which was also duly received, the difference between the bid of Ross & Sanford, whose bid was accompanied by a check on a state bank, and that of Walsh, whose bid was accompanied by a check on a national bank, was \$7,500 ; so that to award the contracts to the highest bidders who have complied with the statute, instead of the lowest bidders, who have not complied with it, would involve a loss to the city of \$14,500.

Similar questions have arisen in other departments, and are now waiting my decision, and the loss to the city, if the contracts in each case are to be awarded to the bidders who have deposited checks on national banks, would be very large. This fact, and the desire on my part to give such advice as would prevent the recurrence of the difficulties which have arisen in these cases, have made it necessary for me to give this matter very full and careful consideration, and my formal answer to your letter has therefore been delayed. As the Board is doubtless aware, the conclusion reached by me was communicated in a note sent last week, with my approval, by my assistant, Mr. Andrews, to Commissioner Laimbeer, but I now send this communication in order to explain more fully to the Department the grounds upon which such conclusion was based.

A question might be raised as to whether the provisions of chapter 147 of the Laws of 1881, requiring the deposit of "a certified check on a national bank or money," apply to the letting of contracts for work done by the Dock Department under the new plans. In view of the differences of opinion which have heretofore existed as to the effect of the charter of 1873 upon the special provisions of the Law creating the Dock Department, and also in view of some quite recent decisions of the Court of Appeals, holding that the provisions of the Charter of 1873 in regard to the public letting of contracts superseded special laws authorizing other departments to do work without contract, I do not feel at liberty, in the absence of a judicial decision, to hold that the provisions of chapter 147 do not apply to the letting of contracts for new work ; and I shall dispose of the question submitted upon the assumption that those provisions do not apply to that work, as well as the letting of contracts for work not covered by the new plans.

Section 1 of said chapter 147 is as follows : "Whenever proposals for furnishing supplies or doing work are invited by advertisement by any of the departments of the city government in pursuance of section 91 of the city charter (chapter 335, Laws of 1873), such department or officer is authorized and directed to require as a condition precedent to the reception or consideration of any proposal, the deposit with such department or officer of a certified check upon one of the national banks of the said city of New York, drawn to the order of the Comptroller, or of money (such checks or money to accompany the proposal), to an amount not less than three or more than five per cent. of the amount of the bond required by the department or officer for the faithful performance of the work proposed to be done or supplies to be furnished."

It appears from your letter and the papers accompanying it, and from the advertisement in the CITY RECORD, and from inquiries which I have made, that the course taken by the department in regard to the letting of the contract in question, so far as is material to the present inquiry, was as follows : The advertisement and the notice to contractors prefixed to the contract stated that no estimate would be considered unless accompanied by either a certified check on one of the national banks of this city, drawn to the order of the Comptroller, or money, to the amount of five per centum of the amount of the security required for the faithful performance of the contract. In accordance with the practice which has long prevailed in the Dock Department and other departments of the City Government, what is called an "Estimate Box" was placed in a position where it was accessible to the bidders, and an opportunity was thus afforded to any one desiring to bid for this contract to drop a sealed envelope, containing his bid, into this box. When the box was opened it contained the three bids described in your letter, and when the envelopes were opened, in the presence of the Comptroller, it was found, as stated in your letter, that the envelope containing the highest bid also contained a certified check on a national bank ; the envelope containing the next highest bid also contained a certified check on a state bank, and the envelope containing the lowest bid did not contain any check nor money.

In my opinion, the department has acted in this matter under a misapprehension of the true meaning of the section above quoted of said chapter 147. It appears to have been supposed that the department was performing its whole duty under this act when it caused the notice above referred to to be inserted in the advertisement and notice to contractors. After a very careful consideration of the statute, I am satisfied that this view is unwarranted. The law is mandatory, and directs heads of departments to require the deposit of a check or money as a condition precedent to the reception or consideration of the bid. It was not sufficient, therefore, in my opinion, for the Department to give notice that no bid would be considered unless accompanied by a certified check on a National Bank, or the money. In addition to this, it was the duty of the department to see to it that such a check or the money was actually deposited with the department before the physical reception of the bid into the custody of the department. The words, "condition precedent," used in the statute are frequently employed in agreements, conveyances, wills and other instruments in writing, and have a well-defined meaning, which is that something must be done or performed before the estate, right, or interest, to which the condition is annexed can vest or take effect. As used in this statute, they

emphasize and make entirely certain its mandatory character, and make it indispensable that the department should require the actual deposit of a certified check on a National Bank, or the money, before taking the bid into its custody.

As above stated, the advertisement and notice to contractors provide that no estimate will be considered unless accompanied by a certified check or the money. This part of the advertisement and notice was not drawn in accordance with the terms of the statute, which provide that the deposit of the check or money shall be a condition precedent to the reception as well as the consideration of the bid. The word "reception" as well as "consideration" appears to have been inserted advisedly in the statute, and for an important purpose. Under the mode of procedure usually adopted by the departments of the city government in reference to the public letting of contracts, the reception and consideration of bids are two entirely distinct acts. This fact was doubtless well known to the framers of this law. The "reception" of the bid is the furnishing of a box, which is under lock and key, by the department, and permitting the bidder to place his sealed bid therein, and the retaining such box in the care and custody of the department until it is opened. The "consideration" of the bid, of course, is the examination of the same after the envelopes containing the bids are opened, the making of the necessary computations, if any are required, and the determination of whether the bids are in due form, and the decision as to who is the lowest bidder, and the announcement of that decision.

The use of the word "reception" in the statute, whether considered with reference to the mode of procedure which heretofore prevailed or to the literal significance of the word itself, means that before the department accepts or permits the bidder to leave his sealed bid in its custody it must require the deposit of a certified check or the money.

The next question is, what must the department do in order to fully perform the duty imposed by the statute, when it provides that the head of the department shall "require" the deposit of the check or money ?

I do not think the department can be considered as having performed its full duty in this respect by informing contractors, through the advertisement and notice, that no estimate will be considered unless accompanied by such a check or the money. To require a certain thing to be done means something more than to request or ask that it be done. It means that the party making the requirement acts with authority, and exacts or demands that the particular thing be done, and sees to it that it is done. In this particular case it means that the department, before the reception of the bid, must not only request contractors to deposit the check or money, but must see that this request is complied with, in accordance with the statute, and that the certified check on a national bank or money has been actually delivered to and left with the department before the bid is received into its custody.

The method of procedure which was followed in the case under consideration, should therefore be changed. The use of what is called "the estimate box" is regulated by ordinance of the Common Council. Section 2 of article 1 chapter 7 of the Revised Ordinances, provides as follows :

"The several departments and officers empowered by law to make contracts on the part of the corporation shall issue proposals for estimates therefor, and advertise the same as provided by law. There shall be kept by each of said departments an appropriate box; to be designated "Estimate Box," with a proper opening in the top thereof, to receive estimates for which proposals have been issued. Such box shall be kept locked, except at such times as it may be necessary to open the same to examine and decide upon said estimate, and the key thereof shall be retained by the head of the department. It shall be the duty of the head of the department to deposit in said box all estimates duly presented to him for work to be done under the direction of the department immediately on the receipt thereof by him."

It will be seen that under this ordinance the bidder himself has no absolute right to deposit his bid in the box, and I presume that the practice of allowing bidders to do so has been adopted for convenience sake only. The ordinance contemplates that the bid shall be delivered to the head of the department, who is required to deposit the same in the box immediately after its receipt.

In order to carry out the provisions of said chapter 147, the practice that has heretofore prevailed, and which was followed in the present instance, of allowing every bidder to deposit his envelope in the box, should be changed, and the box should be placed in such a position as not to be accessible to the bidders. Some sign or notice should be placed at some particular desk in the office of the department, to indicate that bids will be there received. Every person desiring to bid for a particular contract should be compelled to submit, for the inspection of some officer or clerk in charge of such desk, a certified check on a national bank, or the money. The check or money should be examined, and if found to be correct, should be retained by such officer or clerk, and then, and not until then, should the bid be received by the officer or clerk, who should immediately, in the presence of the bidder, deposit the same in the box, or, if convenient, the box might be placed in such a position that after the check or money had been examined by the officer receiving it the bidder himself could be allowed to drop his sealed bid into the box.

In my opinion, it is only by following this course that the provisions of said chapter 147 can be carried out according to their true intent and meaning, and difficulties similar to those which have arisen be avoided in the future.

I am also of the opinion that in consequence of the failure to comply with the provisions of said statute, the proceedings thus far had in relation to the letting of the contract referred to in your letter are irregular, and that the irregularity is of such a character as to make it necessary to reject all the bids which have been received, and to readvertise for new bids for doing the work in question. As the matter stands, the lowest bid is not accompanied by any check, or by the money. Section 91 of the charter provides that all contracts when given shall be given to the lowest bidder, and section 6 of chapter 574 of the Laws of 1871, provides that all contracts for work under the new plans shall be given to the lowest responsible bidder. But under the provisions of said chapter 147, the department not only had no right to receive this bid without the proper check or the money, but it is absolutely forbidden now to consider it. It is evident that, under the circumstances, it has become impossible for the department to comply with the provisions of both statutes, and that the only way in which all the provisions of law relating to the matter can be carried out is to reject all the bids, and readvertise the work.

The contract, as I understand, is claimed by the next lowest bidder whose bid was accompanied by a check on a state bank, followed by the deposit of money after the bids were opened, and also by the highest bidder, whose bid was accompanied by a proper check on a national bank, but I do not think either of these claims is well founded. The statute requires a certified check on a national bank, or the money, which must accompany the bid. There are many cases that have been decided by the courts in which it has been held that the provisions of statutes governing the action of public officials were directory only, and that the total failure to follow them did not render the action of such official void. There are also cases in which it has been held that a substantial compliance by public officers with the provisions of statutes regulating their action might be accepted in lieu of a literal compliance. I do not think that cases of either of these descriptions are analogous to the one under consideration, or that such decisions have any application to the question submitted to me. Said chapter 147 is clearly mandatory in its provisions, and nothing can be regarded as a substantial compliance with its provisions except a deposit before the reception of the bid of a certified check on a national bank in this city, or of the money. A deposit of a bond secured by mortgage on real estate, properly assigned, or of a state or government bond, might be as good security as a certified check on a national bank, or the money, but it would not be a compliance with the statute. The Legislature has seen fit to declare, in effect, that no bid shall be received or considered without a preliminary deposit of such a check or the money, and, in my opinion, the department cannot accept any other form of security as a substitute.

The deposit of the money after the bids were opened did not help the matter, because the statute requires that the check or money shall accompany the bid when it is delivered to the department. To accept the money after the bids were opened is to wholly disregard the provisions of the law, and would open the door to favoritism, and practically work great mischief, by permitting persons to bid for work, and, after ascertaining what bids had been presented by other parties, decide whether they would perfect their own bids by putting in the proper security.

Nor has the highest bidder, whose bid was accompanied by a proper check, any legal claim to the contract. If the department had enforced the statute, it is possible and probable that the lowest and next lowest bidders would have deposited proper checks, and the highest bidder cannot found any legal claim to the contract based upon the omission of the department to enforce the law, when such omission has brought about the present situation, in which the law requiring the award of the contract to the lowest or lowest responsible bidder cannot be carried out.

I respectfully advise that all the bids should be rejected, and that the department should advertise for new proposals.

I am, sir,

Yours respectfully,

WILLIAM C. WHITNEY, Counsel to the Corporation.

FIRE DEPARTMENT.

HEADQUARTERS FIRE DEPARTMENT, CITY OF NEW YORK, }
July 23, 1881. }

Present—President Cornelius Van Cott, and Commissioner John J. Gorman.
Chairman Committee on Repairs and Supplies reported that lot 34 and 50, adjoining rear of quarters of Hook and Ladder Co. No. 18, is offered by W. H. Payne to the Department for the sum of \$750, and recommended acceptance of offer and that the Attorney be directed to examine title. Approved.

Communications.

From—
Chairman Committee on Repairs and Supplies, returning offer of William Braun to sell to the Department the property on One Hundred and Forty-third street, occupied as quarters of Hook and Ladder Co. No. 17, with recommendation that arrangements be made to purchase. Referred to the Attorney with directions to examine title, and following preambles and resolutions adopted:

Whereas, It is the intention of this Board to consolidate Hook and Ladder Co. No. 17 with Engine Co. No. 41 and to locate the consolidated company in the building now in part occupied by Hook and Ladder Co. No. 17, being the premises, 25 x 100, situated on the north side of One Hundred and Forty-third street, 106 feet 6 inches east of Third avenue, now leased to the Department for \$700 per annum; and

Whereas, The whole of said premises are required for this purpose; therefore, be it Resolved, That, as provided in section 13, chapter 742, Laws of 1871, the Comptroller be notified that the Department requires premises for quarters of the consolidated company, and that his Honor the Mayor be requested to arrange for a meeting of the officials designated in the provision of law above referred to, for the purpose of obtaining suitable premises in the manner therein prescribed; and, be it further

Resolved, That the President of this Department submit the offer received for the sale of the premises referred to to the Commission so to be organized in accordance with the provision of law above referred to.

John A. Hadden, offering to sell the premises No. 20 Lafayette place, 28 x 145, and extending through to alley opening on the Bowery. Filed, with direction to make offer for the said premises, subject to ratification by the Commission designated by law, and following preambles and resolution adopted:

Whereas, The present quarters of Engine Co. No. 33, at No. 253 Mercer street, leased at an annual rental of \$2,000, are entirely unfit and inadequate for the purpose; and

Whereas, The lease of the said premises is terminable at the close of the present year upon notice from this Department to that effect; therefore be it

Resolved, That, as provided by section 13, chapter 742, Laws of 1871, the Comptroller be notified that the Department requires premises for quarters of Engine Co. No. 33, and that his Honor the Mayor be requested to arrange for a meeting of the officials designated in the provision of law above referred to, for the purpose of obtaining suitable premises in the manner therein prescribed; and be it further

Resolved, That the President of this Department submit for the consideration of the Commission to be organized in accordance with the provision of law above referred to, the offers received and made for the premises No. 20 Lafayette place, being 28 x 145 feet, and extending through to an alley opening into the Bowery.

Health Department—Report relative to premises 304 Washington street, occupied as temporary quarters of Engine Co. No. 27. Filed, with directions to reply that arrangements have been made to cart away manure daily.

On motion, adjourned.

CARL JUSSEN, Secretary.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION.

MEETINGS, JULY 25 TO 30, 1881.

Communications Received.

From Penitentiary—

List of prisoners received during week ending July 23, 1881: Males, 27; females, 3. On file.

List of 40 prisoners to be discharged from August 1 to 6, 1881. Transmitted to Prison Association.

From Lunatic Asylum, Blackwell's Island—History of 15 patients received during week ending July 23, 1881. On file.

From N. Y. City Asylum for Insane, Ward's Island—History of 1 patient received during week ending July 23, 1881. On file.

From City Prison—Amount of fines received during week ending July 23, 1881, \$281. On file.

From the Comptroller—Returning proposals of Barrett & Jones, for plumbing work at Bellevue Hospital. Not approved on account of informality. To be readvertised.

Proposals.

Resolved, That the proposals of E. F. Gibson to furnish and deliver twenty-one bales of bandage muslin, at 548-100 cents per yard;

Charles S. Woodworth & Co., 1,000 barrels potatoes at \$1.75 per bbl. be accepted and the award made to them, the sureties having been approved by the Comptroller. Adopted.

Resolved, That the proposals of J. S. Barron & Co. to furnish and deliver twenty-four dozen hair brushes at \$3.49 per dozen;

W. H. Burr & Co., 20,000 fresh eggs at 16 15-100 cents per dozen;

G. W. Martin & Bros., 6,000 lbs. butter at 15 50-100 cents per lb.;

R. M. Masterton, 5,000 lbs. crushed sugar at 10 30-100 cents per lb.; 1,000 gallons syrup at 28 44-100 cents per gallon;

Kemp, Day & Co., six dozen chow-chow (pints) at \$1.40 per dozen;

H. K. & F. B. Thurber & Co., six dozen Worcestershire sauce at \$4.35 per dozen; six dozen currant jelly at \$1.69 per dozen; six dozen canned lobsters at \$1.60 per dozen; twenty barrels fine flour at \$6.65 per barrel.

S. T. Willets & Co., 500 pounds cocoa, at 13 73-100 cents per pound.

DeGrann & Aymar, 15 coils Manila rope (15 thread), at 12 50-100 cents per pound; 1 coil (2 inch) Manila rope, at 12 50-100 cents per pound.

Knickerbocker Ice Co., 500 tons ice, at \$1.95 per ton.

Be accepted, and the awards made to them, they being the lowest bidders. Adopted.

Appointments.

July 25. John Connolly, Attendant New York City Asylum for Insane.

27. William I. Rourke, Coxswain Work-house Boat.

29. Madalina Del Balzo, Attendant Lunatic Asylum.

Resignations.

July 26. James St. John, Attendant New York City Asylum for Insane; Thomas Grattan, Attendant New York City Asylum for Insane; Daniel Doran, Attendant New York City Asylum for Insane.

July 27. Patrick McGrath, Night Watchman Bellevue Hospital.

29. George W. Pierce, Night Watchman Randall's Island Hospital.

Dismissals.

July 30. Edward Carberry, Attendant New York City Asylum for Insane; E. J. Maguire, Attendant New York City Asylum for Insane.

G. F. BRITTON, Secretary.

APPROVED PAPERS.

Resolved, That gas-mains be laid, lamp-posts erected, and street-lamps lighted in George street, from the Boston road to Union avenue.

Adopted by the Board of Aldermen, July 12, 1881.

Approved by the Mayor, July 26, 1881.

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

Adopted by the Board of Aldermen, July 26, 1881.

Approved by the Mayor, July 28, 1881.

LEGISLATIVE DEPARTMENT.

OFFICE OF THE BOARD OF ALDERMEN, }
No. 8 CITY HALL, }
NEW YORK, August 5, 1881. }

Resignation.

Charles J. McGee, Third Assistant Clerk, August 1, 1881.

Death.

Mathew McSherry, Assistant Engrossing Clerk, August 1, 1881.

F. J. TWOMEY,
Clerk Common Council.

OFFICIAL DIRECTORY

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

EXECUTIVE DEPARTMENT.

Mayor's Office.

No. 6 City Hall, 10 A. M. to 3 P. M.
WILLIAM R. GRACE, Mayor; JOHN TRACEY, Chief Clerk; WILLIAM M. IVINS, Secretary.

Mayor's Marshal's Office.

No. 1 City Hall, 10 A. M. to 3 P. M.
CHARLES REILLY, First Marshal.

Permit Bureau Office.

No. 13½ City Hall, 10 A. M. to 3 P. M.
HENRY WOLTMAN, Registrar.

Sealers and Inspectors of Weights and Measures.

No. 7 City Hall, 10 A. M. to 3 P. M.
WILLIAM EYERS, Sealer First District; THOMAS BRADY, Sealer Second District; JOHN MURRAY, Inspector First District; JOSEPH SHANNON, Inspector Second District.

COMMISSIONER OF ACCOUNTS.

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

LEGISLATIVE DEPARTMENT.

Office of Clerk of Common Council.

No. 8 City Hall, 10 A. M. to 4 P. M.
PATRICK KEENAN, President Board of Aldermen.
FRANCIS J. TWOMEY, Clerk Common Council.

City Library.

No. 12 City Hall, 10 A. M. to 4 P. M.
LUKE C. GRIMES, Librarian.

DEPARTMENT OF PUBLIC WORKS.

Commissioner's Office.

No. 31 Chambers street, 9 A. M. to 4 P. M.
HUBERT O. THOMPSON, Commissioner; FREDERICK H. HAMLIN, Deputy Commissioner.

Bureau of Water Register.

No. 31 Chambers street, 9 A. M. to 4 P. M.
JOHN H. CHAMBERS, Register.

Bureau of Incumbrances.

No. 31 Chambers street, 9 A. M. to 4 P. M.
JOSEPH BLUMENTHAL, Superintendent.

Bureau of Lamps and Gas.

No. 31 Chambers street, 9 A. M. to 4 P. M.
STEPHEN MCCORMICK, Superintendent.

Bureau of Streets.

No. 31 Chambers street, 9 A. M. to 4 P. M.
JAMES J. MOONEY, Superintendent.

Bureau of Sewers.

No. 31 Chambers street, 9 A. M. to 4 P. M.
STEVENSON TOWLE, Engineer-in-Charge.

Bureau of Chief Engineer.

No. 31 Chambers street, 9 A. M. to 4 P. M.
ISAAC NEWTON, Chief Engineer.

Bureau of Street Improvements.

No. 31 Chambers street, 9 A. M. to 4 P. M.
GEORGE A. JEREMIAH, Superintendent.

Bureau of Repairs and Supplies.

No. 31 Chambers street, 9 A. M. to 4 P. M.
THOMAS H. McAVOY, Superintendent.

Bureau of Water Purveyor.

No. 31 Chambers street, 9 A. M. to 4 P. M.
DANIEL O'REILLY, Water Purveyor.

Keeper of Buildings in City Hall Park.

JOHN F. SLOPER, City Hall.

FINANCE DEPARTMENT.

Comptroller's Office.

Nos. 19 and 20 New County Court-house, 9 A. M. to 4 P. M.
ALLAN CAMPBELL, Comptroller; RICHARD A. STORRS, Deputy Comptroller.

Auditing Bureau.

No. 19 New County Court-house, 9 A. M. to 4 P. M.
DANIEL JACKSON, Auditor of Accounts.

Bureau for the Collection of Assessments and of Arrears of Taxes and Assessments and of Water Rents.

No. 5 New County Court-house, 9 A. M. to 4 P. M.
ARTEMAS CADDY, Collector of Assessments and Clerk of Arrears.

Bureau for the Collection of City Revenues and of Markets

No. 6 New County Court-house, 9 A. M. to 4 P. M.
THOMAS F. DEVOR, Collector of City Revenue and Superintendent of Markets.

Bureau for the Collection of Taxes.

First floor Brown-stone Building, City Hall Park.
MARTIN T. McMARON, Receiver of Taxes; ALFRED VREDENBURG, Deputy Receiver of Taxes.

Bureau of the City Chamberlain.

No. 18 New County Court-house, 9 A. M. to 4 P. M.
I. NELSON TAPPAN, City Chamberlain.

Office of the City Paymaster.

Room 1, New County Court-house, 9 A. M. to 4 P. M.
MOOR FALLS, City Paymaster.

LAW DEPARTMENT

Office of the Counsel to the Corporation.

Staats Zeitung Building, third floor, 9 A. M. to 5 P. M.
Saturday, 9 A. M. to 4 P. M.
WILLIAM C. WHITNEY, Counsel to the Corporation.
ANDREW T. CAMPBELL, Chief Clerk.

Office of the Public Administrator.

No. 49 Beekman street, 9 A. M. to 4 P. M.
ALGERNON S. SULLIVAN, Public Administrator.

Office of the Corporation Attorney.

No. 49 Beekman street, 9 A. M. to 4 P. M.
WILLIAM A. BOYD, Corporation Attorney.

POLICE DEPARTMENT.

Central Office.

No. 300 Mulberry street, 9 A. M. to 4 P. M.
STEPHEN B. FRENCH, President; SETH C. HAWLEY, Chief Clerk.

DEPARTMENT OF CHARITIES AND CORRECTION.

Central Office.

No. 66 Third avenue, corner Eleventh street, 8:30 A. M. to 5:30 P. M.
JACOB HESS, President; GEORGE F. BRITTON, Secretary.

FIRE DEPARTMENT.

Headquarters.

Nos. 155 and 157 Mercer street.
CORNELIUS VAN COTT, President; CARL JUSSEN, Secretary.

Bureau of Chief of Department.

ELI BATES, Chief of Department.

Bureau of Inspector of Combustibles.

PETER SEERY, Inspector of Combustibles.

Bureau of Fire Marshal.

GEORGE H. SHELTON, Fire Marshal.

Bureau of Inspection of Buildings.

WM. P. ESTERBROOK, Inspector of Buildings.
Office hours, Headquarters and Bureaus, from 9 A. M. to 4 P. M. (Saturdays to 3 P. M.)

Attorney to Department.

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

Fire Alarm Telegraph.

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

Repair Shops.

Nos. 128 and 130 West Third street.
JOHN MCCABE, Captain-in-Charge, 8 A. M. to 5 P. M.

Hospital Stables.

No. 199 Christie street.
DEDERICK G. GALE, Superintendent of Horses.

HEALTH DEPARTMENT.

No. 301 Mott street, 9 A. M. to 4 P. M.
CHARLES F. CHANDLER, President; EMMONS CLARK, Secretary.

DEPARTMENT OF PUBLIC PARKS.

No. 36 Union square, 9 A. M. to 4 P. M.
EDWARD P. BARKER, Secretary.

Civil and Topographical Office.

Arsenal, 64th street a d 5th avenue, 9 A. M. to 5 P. M.
Office of Superintendent of 23d and 24th Wards.
Fordham 9 A. M. to 5 P. M.

DEPARTMENT OF DOCKS.

Nos. 11 and 119 Duane street, 9 A. M. to 4 P. M.
EUGENE T. LYNCH, Secretary.

DEPARTMENT OF TAXES AND ASSESSMENTS

Brown-stone Building, City Hall Park, 9 A. M. to 4 P. M.
THOMAS B. ASTEN, President; ALBERT STORRS, Secretary.

DEPARTMENT OF STREET CLEANING.

51 Chambers Street, Rooms 10, 11 & 12, 9 A. M. to 4 P. M.
JAMES S. COLEMAN, Commissioner.

BOARD OF ASSESSORS.

Office, City Hall, Room No. 11½, 9 A. M. to 4 P. M.
JOHN R. LYDECKER, Chairman; WM. H. JASPER, Secretary.

BOARD OF EXCISE.

Corner Bond street and Bowery, 9 A. M. to 4 P. M.
WILLIAM P. MITCHELL, President; ANTHONY HARTMAN, Chief Clerk.

SHERIFF'S OFFICE.

Nos. 3 and 4 New County Court-house 9 A. M. to 4 P. M.
PETER BOWE, Sheriff; JOEL O. STEVENS, Under Sheriff.

REGISTER'S OFFICE.

East side City Hall Park, 9 A. M. to 4 P. M.
AUGUSTUS T. DOCHARTY, Register; J. FAIRFAX McLAUGHLIN, Deputy Register.

COMMISSIONER OF JURORS.

No. 17 New County Court-house, 9 A. M. to 4 P. M.
THOMAS DUNLAP, Commissioner; ALFRED J. KEEGAN, Deputy Commissioner.

COUNTY CLERK'S OFFICE

Nos. 7 and 8 New County Court-house, 9 A. M. to 4 P. M.
WILLIAM A. BUTLER, County Clerk; J. HENRY FORT, Deputy County Clerk.

DISTRICT ATTORNEY'S OFFICE.

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

DANIEL G. ROLLINS, District Attorney; B. B. FOSTER, Chief Clerk.

THE CITY RECORD OFFICE,

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

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

CORONERS' OFFICE.

Nos. 13 and 15 Chatham street.

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

RAPID TRANSIT COMMISSIONERS.

RICHARD M. HOE, 504 Grand street.

JOHN J. CRANE, 138th street, Morrisania.

GUSTAV SCHWAB, 2 Bowling Green.

CHARLES L. PERKINS, 23 Nassau street.

WILLIAM M. OLLIFFE, 6 Bowery.

SUPREME COURT.

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

General Term, Room No. 9.

Special Term, Room No. 10.

Chambers, Room No. 11.

Circuit, Part I., Room No. 12.

Circuit, Part II., Room No. 13.

Circuit, Part III., Room No. 14.

Judges' Private Chambers, Room No. 15.

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

SUPERIOR COURT.

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

General Term, Room No. 29.

Special Term, Room No. 33.

Chambers, Room No. 33.

Part I., Room No. 34.

Part II., Room No. 35.

Part III., Room No. 36.

Judges' Private Chambers, Room No. 30.

Naturalization Bureau, Room No. 32.

Clerk's Office, 9 A. M. to 4 P. M., Room No. 31.

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

JURORS.

NOTICE

IN RELATION TO JURORS FOR STATE COURTS

OFFICE OF THE COMMISSIONER OF JURORS,
NEW COUNTY COURT-HOUSE,
NEW YORK, July 1, 1880.

APPLICATIONS FOR EXEMPTIONS WILL BE heard here, from 9 to 4 daily, from all persons hitherto liable or recently serving who have become exempt, and all needed information will be given.

Those who have not answered as to their liability, or proved permanent exemption, will receive a "jury enrollment notice," requiring them to appear before me this year. Whether liable or not, such notices must be answered (in person, if possible, and at this office only) under severe penalties. If exempt, the party must bring proof of exemption; if liable, he must also answer in person, giving full and correct name, residence, etc., etc. No attention paid to letters.

Persons "enrolled" as liable must serve when called or pay their fines. No mere excuse will be allowed or interference permitted. The fines, received from those who, for business or other reasons, are unable to serve at the time selected, pay the expenses of this office, and if unpaid will be entered as judgments upon the property of the delinquents.

All good citizens will aid the course of justice, and secure reliable and respectable juries, and equalize their duty by serving promptly when summoned, allowing their clerks or subordinates to serve, reporting to me any attempt at bribery or evasion, and suggesting names for enrollment. Persons between sixty and seventy years of age, summer absentees, persons temporarily ill, and United States and District Court jurors are not exempt.

Every man must attend to his own notice. It is a misdemeanor to give any jury paper to another to answer. It is also punishable by fine or imprisonment to give or receive any present or bribe, directly or indirectly, in relation to a jury service, or to withhold any paper or make any false statement, and every case will be fully prosecuted.

THOMAS DUNLAP, Commissioner,
County Court-house (Chambers street entrance).

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION,
No. 66 THIRD AVENUE,
NEW YORK, July 30, 1881.

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 Homeopathic Hospital, Ward's Island—Ann Martin; age 55 years; 5 feet 2 inches high; blue eyes; brown hair. Had on when admitted, brown skirt, gray waist, water-proof cloak, black velvet hat, gaiters. Nothing known of her friends or relatives.

At Branch Lunatic Asylum, Hart's Island—Maggie Lee; age 28 years; 5 feet 5½ inches high; brown eyes; black hair. Nothing known of her friends or relatives.

By order, G. F. BRITTON,
Secretary.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION,
No. 66 THIRD AVENUE,
NEW YORK, July 29, 1881.

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:

Unknown man from off Ellis' Island; age about 30 years; 5 feet 8 inches high; dark brown hair; had on blue check shirt, dark ribbed pants.

At Work-house, Blackwell's Island—William Johnson, colored; committed June 29; age 22 years. Nothing known of his friends or relatives.

At Lunatic Asylum, Blackwell's Island—Jane Curtin; age 48 years; 5 feet 4½ inches high; brown eyes and hair; had on when admitted, brown shawl, gray plaid shawl, striped skirt, calico sacque, corporation petticoat, woolen hood. Nothing known of her friends or relatives.

At Hart's Island Hospital—Eva Ellingworth; age 30 years; 5 feet high; blue eyes, brown hair; had on when admitted, black cashmere suit, black cloth sack, black straw hat, white stockings, Congress gaiters. Nothing known of her friends or relatives.

By order, G. F. BRITTON,
Secretary.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION,
No. 66 THIRD AVENUE,
NEW YORK, July 26, 1881.

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

At Morgue, Bellevue Hospital, from foot of One Hundred and Twenty-fifth street, North river—Unknown man; age about 50 years; 5 feet 7 inches high; gray hair, moustache, and imperial. Had on blue flannel coat, dark plaid pants, calico shirt, white knit undershirt, boots.

Unknown woman from No. 25 Orchard street; age about 25 years; 5 feet 2 inches high; auburn hair, hazel eyes. Had on light flowered calico wrapper, dark calico jacket, black alpaca skirt, barred stockings, black prunella gaiters.

Unknown man from One Hundred and Seventeenth street and Harlem river; age about 40 years; 5 feet 6 inches high; light hair, whiskers, and moustache. Had on black diagonal frock coat and vest, black and gray corded pants, white shirt, gaiters.

Unknown woman from New York Hospital; (nicknamed "Kitty the Cook") body so disfigured unable to give her description.

Unknown woman from 506 East Seventeenth street; age about 30 years; 5 feet 2 inches high; brown hair and eyes. Had on white chemise.

Unknown man from New York Hospital; age about 35 years; 5 feet 2 inches high; brown hair and moustache. No clothing.

At Homeopathic Hospital, Ward's Island—Joseph Wueh; age 56 years; 5 feet 7 inches high; blue eyes; auburn hair. Had on when admitted dark suit of clothes. Nothing known of his friends or relatives.

By order, G. F. BRITTON,
Secretary.

POLICE DEPARTMENT.

POLICE DEPARTMENT OF THE CITY OF NEW YORK,
No. 300 MULBERRY STREET,
NEW YORK, August 4, 1881.

PUBLIC NOTICE IS HEREBY GIVEN THAT one Bay Mare, the property of this Department, will be sold at public auction, on Tuesday, August 16, 1881, at 10 o'clock, A. M., at the stables, No. 110 East Thirtieth street, by Van Tassel & Kearney, Auctioneers.

By order of the Board, S. C. HAWLEY,
Chief Clerk.

POLICE DEPARTMENT OF THE CITY OF NEW YORK,
PROPERTY CLERK'S OFFICE,
No. 300 MULBERRY STREET (Room No. 39),
NEW YORK, July 1, 1881.

OWNERS WANTED BY THE PROPERTY Clerk of the Police Department of the City of New York, 300 Mulberry street, Room 39, for the following property now in his custody without claimants: Revolvers, male and female clothing, trunk and contents, bags and contents, blankets, boots, shoes, hat, carpet, boats, stockings, gold and silver watches, pails, cochineal bale, and small amount money, found and taken from prisoners by Patrolmen of this Department.

C. A. ST. JOHN,
Property Clerk.

DEPARTMENT OF PUBLIC WORKS.

DEPARTMENT OF PUBLIC WORKS,
BUREAU OF WATER REGISTER,
31 CHAMBERS STREET, ROOM 2,
NEW YORK, July, 1881.

CROTON WATER RATES.

NOTICE IS HEREBY GIVEN THAT ACCORDING to law, five per cent. will be added on the 1st of August next, on all unpaid Croton water rates.

HUBERT O. THOMPSON,
Commissioner of Public Works.

DEPARTMENT OF PUBLIC WORKS,
BUREAU OF WATER REGISTER,
31 CHAMBERS STREET, ROOM 2,
NEW YORK, May, 1881.

CROTON WATER RATES.

NOTICE IS HEREBY GIVEN THAT THE ANNUAL water rates for 1881 are now due and payable at this office.

Permits for the use of Croton water for washing sidewalks, stoops, areas, etc., etc., must be renewed immediately.

HUBERT O. THOMPSON,
Commissioner of Public Works.

FIRE DEPARTMENT.

HEADQUARTERS
FIRE DEPARTMENT CITY OF NEW YORK,
155 AND 157 MERCER STREET,
NEW YORK, July 28, 1881.

TO CONTRACTORS.

SEALED PROPOSALS FOR FURNISHING AND constructing a Floating Engine and Fire Pumps for the same, will be received by the Board of Commissioners at the head of the Fire Department, at the office of said Department, Nos. 155 and 157 Mercer street, in the City of New York, until 10 o'clock A. M., Wednesday, August 10, 1881, at which time and place they will be publicly opened by the head of said Department and read.

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

Any person making an estimate for the work shall present the same in a sealed envelope, to said Board, at said office, on or before the day and hour above named, which envelope shall be indorsed with the name or names of the person or persons presenting the same, the date of its presentation, and a statement of the work to which it relates.

Separate estimates must be made for constructing and furnishing the Floating Engine complete, without the Fire Pumps, and for the Fire Pumps alone.

Bidders are requested to state, additionally, for what amount per frame they will increase or decrease length of hull and deck house from dead flat forward, in case increased or decreased length should be required.

The Floating Engine and Fire Pumps are to be completed and delivered in two hundred and ten (210) days after the date of the contract.

For information as to the amount and kind of work to be done, bidders are referred to the specifications and drawings, which form part of these proposals.

The damages to be paid by the contractor for each day that the contract may be unfulfilled after the time specified for the completion thereof shall have expired, are, by a clause in the contract, fixed and liquidated at twenty-five (25) dollars per day.

Should the person or persons to whom the contract is awarded neglect or refuse to accept the contract for forty-eight (48) hours after written notice that the same has been awarded to him or their bid or estimate, or if, after acceptance, he or they should refuse or neglect to execute the contract and give proper security within five days after notice that the contract is ready for execution, he or they will be considered as having abandoned it and as in default to the Corporation, and the contract will be re-advertised and relet, and so on until it be accepted and executed.

The Fire Department reserves the right to decline any and all bids or estimates if deemed to be for the public interest. No bid or estimate 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 surety or otherwise, upon any obligation to the Corporation.

Each bid or estimate shall contain and state the name and place of residence of each of the persons making the same; the names of all persons interested with him or them therein; and if no other person be so interested, it shall distinctly state that fact; that it is made without any connection with any other person making an estimate for the same purpose, and is in all respects fair and without collusion or fraud; and that no member of the Common Council, head of a Department, Chief of a Bureau, Deputy thereof or Clerk therein, or other officer of the Corporation, is directly or indirectly interested therein, or in the supplies or work to which it relates, or in any portion of the profits thereof. The bid or estimate must be verified by the oath, in writing, of the party or parties making the estimate, that the several matters stated therein are in all respects true. Where more than one person is interested, it is requisite that the verification be made and subscribed by all the parties interested.

Each bid or estimate shall be accompanied by the consent, in writing, of two householders or freeholders in the City of New York, with their respective places of business or residence, to the effect that if the contract be awarded to the person making the estimate, they will, on its being so awarded, become bound as his sureties for its faithful performance in a sum not less than one-half the amount of the estimate; and that if he shall omit or refuse to execute the same, they will pay to the Corporation any difference between the sum to which he would be entitled on its completion and that which the Corporation may be obliged to pay to the person or persons to whom the contract may be awarded at any subsequent letting; the amount in each case to be calculated upon the estimated amount of the work by which the bids are tested. The consent above mentioned shall be accompanied by the oath or affirmation, in writing, of each of the persons signing the same, that he is a householder or freeholder in the City of New York, and is worth the amount of the security required for the completion of this contract, over and above all his debts of every nature, and over and above his liabilities, as bail, surety, or otherwise; and that he has offered himself as a surety in good faith and with the intention to execute the bond required by law. The adequacy and sufficiency of the security offered is to be approved by the Comptroller of the City of New York before the award is made, and prior to the signing of the contract.

No estimate will be received or considered after the hour named.

No estimate will be considered unless accompanied by either a certified check upon one of the National Banks of the City of New York, drawn to the order of the Comptroller, or money to the amount of two and one-half per centum of the amount of the estimate. All such deposits, except that of the successful bidder, will be returned to the persons making the same

within three days after the contract is awarded. If the successful bidder shall refuse or neglect, within five days after notice that the contract has been awarded to him, to execute the same, the amount of the deposit made by him shall be forfeited to and retained by the City of New York as liquidated damages for such neglect or refusal; but if he shall execute the contract within the time aforesaid, the amount of his deposit will be returned to him.

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

The form of the agreement, including drawings and specifications, and showing the manner of payment for the work, may be seen at the office of the Department.

CORNELIUS VAN COTT,
VINCENT C. KING,
JOHN J. GORMAN,
Commissioners.

HEADQUARTERS
FIRE DEPARTMENT, CITY OF NEW YORK,
155 AND 157 MERCER STREET,
NEW YORK, November 7, 1878.

NOTICE IS HEREBY GIVEN THAT THE Board of Commissioners of this Department will meet daily at 10 o'clock A. M., for the transaction of business.

By order of the Board.

VINCENT C. KING, President
JOHN J. GORMAN, Treasurer,
CORNELIUS VAN COTT,
Commissioners

CARL JUSSEN,
Secretary

DEPARTMENT OF TAXES AND ASSESSMENTS.

DEPARTMENT OF TAXES AND ASSESSMENTS,
COMMISSIONERS' OFFICE,
NEW YORK, July 5, 1881.

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:

THOMAS B. ASTEN,
JOHN N. HAYWARD,
GEORGE B. VANDERPOEL,
Commissioners of Taxes and Assessments.

CORPORATION NOTICE.

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. Regulating, grading, setting curb and gutter stones, and flagging four feet wide in Tenth avenue, from Ninety-fifth to One Hundred and Tenth streets.

No. 2. Regulating, grading, setting curb and gutter stones, and flagging Fourth avenue, from One Hundred and Second to One Hundred and Tenth streets.

No. 3. Regulating, grading, setting curb and gutter stones, and flagging Elm street, between Pearl and Worth streets.

No. 4. Regulating, grading, resetting curb and gutter stones in One Hundred and Twenty-ninth street, from Seventh to Eighth avenue.

No. 5. Flagging sidewalks full width, on west side of Fourth avenue, between Sixty-first and Sixty-fifth streets.

No. 6. Setting curb and gutter stones, and flagging four feet wide Sixty-sixth street, between Fourth and Madison avenues.

No. 7. Sewers in Avenue B, between Eighty-fourth and Eighty-sixth streets, and in Eighty-fifth street, between Avenues A and B.

No. 8. Paving Forty-third street, commencing 100 feet east of First avenue to the East river, with trap-block pavement.

No. 9. Paving Sixty-fifth street, from Eighth to Ninth avenue, with trap-block pavement.

No. 10. Flagging sidewalks on both sides of Sixty-third street, between Ninth and Tenth avenues.

No. 11. Regulating, setting curb, flagging and paving with trap-block pavement, Fourth avenue, from Sixty-seventh to Seventy-second streets.

No. 12. Paving Seventy-sixth street, from Fourth to Madison avenue, with granite-block pavement.

No. 13. Sewer in Water street, between Roosevelt street and James slip.

No. 14. Paving Sixty-fourth street, from the Boulevard to Tenth avenue, with granite-block pavement.

No. 15. Paving One Hundred and Fourth street, from Fourth to Fifth avenue, with trap-block pavement.

No. 16. Fencing vacant lots on Second avenue, between Eighty-fourth and Eighty-fifth streets, and extending 150 feet from the corner of Second avenue, on Eighty-fourth and Eighty-fifth streets westerly.

No. 17. Fencing vacant lots on the south side of Seventy-sixth street, between Third and Lexington avenues.

No. 18. Sewer in Forty-third street, between Second and Third avenues.

No. 19. Sewer in One Hundred and Thirtieth street, between Seventh avenue and summit east of Seventh avenue.

No. 20. Fencing vacant lots on west side of Boulevard, from Eighty-third to Eighty-sixth streets.

No. 21. Regulating, grading, and setting curb stones, and flagging sidewalks four feet wide, Seventy-sixth street, from the east curb of Fourth avenue to the west curb of Third avenue.

No. 22. Sewers in One Hundred and Fifth street between Fourth and Fifth avenues, and in One Hundred and Sixth street between Madison and Fifth avenues.

No. 23. Paving One Hundred and Twenty-eighth street from Second to Sixth avenue with trap-block pavement.

No. 24. Sewer in One Hundred and Seventh street between Lexington and Fourth avenues.

No. 25. Sewers in Sixty-eighth, Sixty-ninth, and Seventieth streets, between Avenue A and First avenue.

No. 26. Basin on the southeast corner of One Hundred and Forty-fifth street and Eighth avenue.

No. 27. Sewer in Sixty-seventh street between Eighth and Ninth avenues.

No. 28. Regulating, grading, setting curb, flagging and paving Sixty-second street from the east curb line of Avenue A to a line of 123 feet east of and parallel thereto.

No. 29. Fencing vacant lots on west side of First avenue between Seventy-third and Seventy-fourth streets, and in Seventy-third street 100 feet west of First avenue.

No. 30. Sewer in One Hundred and Fifth street, between Tenth avenue and the Boulevard.

No. 31. Regulating, grading, setting curb and gutter stones, and flagging One Hundred and Fourteenth street between Tenth avenue and Morningside avenue.

No. 32. Fencing vacant lots south side of Eighty-third street between Eighth and Ninth avenues, and on east side of Ninth avenue between Eighty-second and Eighty-third streets.

No. 33. Fencing vacant lots on northeast corner of Madison avenue and One Hundred and Twenty-third street.

No. 34. Sewer in One Hundred and Twenty-eighth street, between Seventh and Eighth avenues.

No. 35. Fencing vacant lots south side of One Hundred and Fourteenth street, between First and Second avenues.

No. 36. Fencing vacant lots on east side of Fifth avenue, from Sixty-fifth to Sixty-sixth street; on north side

of Sixty-fifth street, and on south side of Sixty-sixth street east of Fifth avenue, and on northeast corner of Sixty-sixth street and Fifth avenue.

No. 37. Regulating, grading, setting curb stones, and flagging sidewalks four feet wide, in Sixty-first street, from the west curb of Tenth avenue to the east curb of Eleventh avenue.

No. 38. Sewer in Suffolk street, between Delancey and Rivington streets.

No. 39. Sewer in Prince street, between Broadway and Crosby street.

No. 40. Sewer in West Fourth street, between West Tenth and Charles streets.

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

No. 1. Both sides of Tenth avenue, from Ninety-fifth to One Hundred and Tenth street, and to the extent of half of the block at the intersecting streets.

No. 2. Both sides of Fourth avenue, between One Hundred and Second and One Hundred and Tenth streets, and to the extent of half of the block at the intersecting streets.

No. 3. Both sides of Elm street, between Pearl and Worth streets.

No. 4. Both sides of One Hundred and Twenty-ninth street, between Seventh and Eighth avenues.

No. 5. West side of Fourth avenue, between Sixty-first and Sixty-second streets.

No. 6. Both sides of Seventy-sixth street, between Fourth and Madison avenues.

No. 7. Blocks bounded by Eighty-third and Eighty-sixth streets, Avenues A and B; also Public Park on east side of Avenue B.

No. 8. Both sides of Forty-third street, commencing 100 feet east of First avenue to East river.

No. 9. Both sides of Sixty-fifth street, between Eighth and Ninth avenues, and to the extent of half of the block at the intersecting avenues.

No. 10. Both sides of Sixty-third street, between Ninth and Tenth avenues.

No. 11. Both sides of Fourth avenue, between Sixty-seventh and Seventy-second streets, and to the extent of half of the block at the intersecting streets.

No. 12. Both sides of Seventy-sixth street, between Fourth and Madison avenues, and to the extent of half of the block at the intersecting avenues.

No. 13. Both sides of Water street, between Roosevelt street and James slip.

No. 14. Both sides of Sixty-fourth street, between the Boulevard and Tenth avenue, and to the extent of half of the block at the intersecting avenues.

No. 15. Both sides of One Hundred and Fourth street, between Fourth and Fifth avenues, and to the extent of half of the block at the intersecting avenues.

No. 16. West side of Second avenue, between Eighty-fourth and Eighty-fifth streets, and extending westerly 110 feet on Eighty-fourth and Eighty-fifth streets.

No. 17. South side of Seventy-sixth street, between Third and Lexington avenues.

No. 18. South side of Forty-third street, between Second and Third avenues, and block bounded by Forty-third and Forty-fourth streets, Second and Third avenues.

No. 19. Both sides of One Hundred and Thirtieth street, between Sixth and Seventh avenues.

No. 20. West side of the Boulevard, between Eighty-third and Eighty-sixth streets.

No. 21. Both sides of Seventy-sixth street, between Third and Fourth avenues, and to the extent of half of the block at the intersecting avenues.

No. 22. Blocks bounded by One Hundred and Fourth and One Hundred and Sixth streets, Fourth and Fifth avenues; also north side of One Hundred and Sixth street, between Madison and Fifth avenues.

No. 23. Both sides of One Hundred and Twenty-eighth street, between Second and Sixth avenues, and to the extent of half of the block at the intersecting avenues.

No. 24. Both sides of One Hundred and Seventh street, between Lexington and Fourth avenues.

No. 25. Both sides of Sixty-eighth, Sixty-ninth, and Seventieth streets, between Avenue A and First avenue.

No. 26. Block bounded by One Hundred and Forty-fourth and One Hundred and Forty-fifth streets, Seventh and Eighth avenues.

No. 27. Both sides of Sixty-seventh street, between Eighth and Ninth avenues.

No. 28. Both sides of Sixty-second street, between Avenue A and East river, and to the extent of half of the block at the intersection of Avenue A.

No. 29. West side of First avenue, between Seventy-third and Seventy-fourth streets, and north side of Seventy-third street, commencing one hundred feet west of First avenue and extending westerly seventy-five feet.

No. 30. Both sides of One Hundred and Fifth street, between the Boulevard and Tenth avenue.

No. 31. Both sides of One Hundred and Fourteenth street, between Tenth avenue and Morningside avenue.

No. 32. South side of Eighty-third street, between Eighth and Ninth avenues, and east side of Ninth avenue, between Eighty-second and Eighty-third streets.

No. 33. East side of Madison avenue, between One Hundred and Twenty-third and One Hundred and Twenty-fourth streets, and north side of One Hundred and Twenty-third street, extending one hundred and fifty-two feet eleven inches easterly from Madison avenue.

No. 34. Both sides of One Hundred and Twenty-eighth street, between Seventh and Eighth avenues.

No. 35. South side of One Hundred and Fourteenth street, between First and Second avenues.

No. 36. East side of Fifth avenue, between Sixty-fifth and Sixty-sixth streets, and north side of Sixty-fifth street, extending easterly one hundred feet from Fifth avenue.

No. 37. Both sides of Sixty-first street, between Tenth and Eleventh avenues.

No. 38. Both sides of Suffolk street, between Delancey and Rivington streets.

No. 39. Both sides of Prince street, between Broadway and Crosby street.

No. 40. Both sides of West Fourth street, between West Tenth and Charles streets.

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 the Board of Assessors, at their office, No. 11½ City Hall, within thirty days from the date of this notice.

The above-described lists will be transmitted as provided by law to the Board of Revision and Correction of Assessments for confirmation, on the 25th August, ensuing.

JOHN R. LYDECKER,
EDWARD NATHAN,
DANIEL STANBURY,
SAMUEL CONOVER,
Board of Assessors.

OFFICE BOARD OF ASSESSORS,
No. 11½ CITY HALL,
NEW YORK, July 20, 18

DEPARTMENT OF FINANCE,
BUREAU FOR COLLECTION OF ASSESSMENTS,
AND OF ARREARS OF TAXES AND ASSES-
MENTS, AND OF WATER RENTS,
NEW COUNTY COURT-HOUSE, CITY HALL PARK,
NEW YORK, February 1, 1881.

NOTICE TO PROPERTY-HOLDERS.

PROPERTY-HOLDERS ARE HEREBY NOTI-
fied that the following assessment list was received
by the Collector of Assessments and Clerk of Arrears,
January 29, 1881, for collection:

CONFIRMED JANUARY 25, 1881, AND ENTERED JANUARY 29,
1881, NAMELY:

153d street, opening, from the easterly line of the New
Avenue lying between 8th and 9th avenues, to the Har-
lem river.

All payments made on the above assessment on or before
March 30, 1881, will be exempt (according to law) from
interest. After that date interest will be charged at the
rate of seven (7) per cent. from the date of entry.

The above assessments are payable at the "Bureau for the
Collection of Assessments, and of Arrears of Taxes and
Assessments, and of Water Rents," from 9 A. M. until
2 P. M.

A. S. CADY,
Collector of Assessments and Clerk of Arrears.

CITY OF NEW YORK,
FINANCE DEPARTMENT,
COMPTROLLER'S OFFICE,
July 21, 1881.

NOTICE TO PROPERTY-OWNERS.

IN PURSUANCE OF SECTION 4 OF CHAPTER
33 of the Laws of 1881, the Comptroller of the City of
New York hereby gives public notice to property-owners
that the following lists of assessments for local improve-
ments in said city were confirmed by the "Board of Re-
vision and Correction of Assessments" on the 10th day
of July, 1881, and, on the same date, were entered in the
Record of Titles of Assessments kept in the "Bureau for
the Collection of Assessments, and of Arrears of Taxes
and Assessments, and of Water Rents," viz.:

Eleventh avenue, regulating, grading, etc., from Fifty-
ninth to Seventy-second street.

Section 5 of the said act provides that, "If any such
assessment shall remain unpaid for the period of sixty
days after the date of entry thereof, in the said record of
titles of assessments, it shall be the duty of the officer
authorized to collect and receive the amount of such assess-
ment, to charge, collect, and receive legal interest thereon
at the rate of seven per centum per annum, to be calcu-
lated from the date of such entry to the date of pay-
ment."

The above assessments are payable to the Collector of
Assessments and Clerk of Arrears, at the "Bureau for
the Collection of Assessments, and of Arrears of Taxes
and Assessments, and of Water Rents," from 9 A. M. until
2 P. M., and all payments made thereon, on or before
September 19, 1881, will be exempt from interest as above
provided, and after that date will be subject to a charge
of interest at the rate of seven per cent. per annum from
the date of entry in the record of titles of assessments in
said bureau.

ALLAN CAMPBELL,
Comptroller.

CITY OF NEW YORK—DEPARTMENT OF FINANCE,
BUREAU FOR COLLECTION OF ASSESSMENTS,
AND OF ARREARS OF TAXES AND ASSES-
MENTS, AND OF WATER RENTS,
OFFICE OF THE COLLECTOR OF ASSESSMENTS
AND CLERK OF ARREARS, July 6, 1881.

NOTICE OF SALE OF LANDS AND TENE-
ments for unpaid taxes of 1871, 1872, 1873, 1874,
1875 and 1876, and Croton water rents of 1870, 1871, 1872,
1873, 1874 and 1875, under the direction of Allan Camp-
bell, Comptroller of the City of New York. The under-
signed hereby gives public notice, pursuant to the pro-
visions 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 lands and tenements
in the City of New York on which taxes have been laid
and confirmed, situated in the Wards Nos. 1 to 24 inclu-
sive, for the Years 1871, 1872, 1873, 1874, 1875, and 1876,
and now remaining due and unpaid; and also the respec-
tive owners of all lands and tenements in the City of
New York, situated in the Wards aforesaid, on which the
regular Croton-water rents have been laid for the years
1870, 1871, 1872, 1873, 1874, and 1875, and are now re-
maining due and unpaid, are required to pay the said
taxes and Croton-water rent so remaining due and unpaid
to the Collector of Assessments and Clerk of Arrears, at
his office in the Department of Finance, in the New
Court-house, with the interest thereon, at the rate of 7
per cent. per annum, as provided by chapter 33 of the
Laws of 1881, from the time when the same became due
to the time of payment, together 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 Monday, October 10, 1881, 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 tax or Croton-water rent, as the case may be, so due and
unpaid, and the interest thereon, as aforesaid, to the time
of sale, together with the charges of this notice and ad-
vertisement, 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 so advertised for
sale shall be sold.

For the redemption of any property so sold, interest
will be payable upon the amount of the purchase money,
at the rate of four per cent. per annum.

Notice is hereby further given that a detailed statement
of the taxes and the Croton water rents, the ownership of
the property, on which taxes and Croton water rents re-
main unpaid, is published in a pamphlet, and that copies
of the said pamphlet are deposited in the office of the
Collector of Assessments, and Clerk of Arrears, and will
be delivered to any person applying for the same.

A. S. CADY,
Collector of Assessments and Clerk of Arrears.

CITY OF NEW YORK,
FINANCE DEPARTMENT,
COMPTROLLER'S OFFICE,
June 27, 1881.

NOTICE TO PROPERTY-OWNERS.

IN PURSUANCE OF SECTION 4 OF CHAPTER
33 of the Laws of 1881, the Comptroller of the City of
New York hereby gives public notice to property-owners
that the following lists of assessments for local improve-
ments in said city were confirmed by the "Board of Re-
vision and Correction of Assessments" on the 23d day
of June, 1881, and, on the same date, were entered in the
Record of Titles of Assessments kept in the "Bureau for
the Collection of Assessments, and of Arrears of Taxes
and Assessments, and of Water Rents," viz.:

47th street Paving, from Madison avenue to Harlem
railroad.
76th street Paving, from 2d avenue to Avenue A.
94th street Paving, from Lexington to 4th avenue.
125th street Paving, from 3d to 4th avenue.
4th avenue Flagging, east side, between 62d and 65th
streets.

96th street Sewer, between 5th and Madison avenues.
128th street Sewer, between 2d and 3d avenues.
Washington street Sewer, between Gansevoort and
Little West 12th streets.

60th street, Fencing Vacant Lots, both sides, between
10th and 11th avenues.

Broadway, Fencing Vacant Lots, west side, between
5th and 6th streets.

60th street, Fencing Vacant Lots, south side, between
10th and 11th avenues.

73d street, Fencing Vacant Lots, south side, between
8th and 9th avenues.

77th street, Fencing Vacant Lots, south side, between
8th and 9th avenues.

Lexington avenue, Fencing Vacant Lots, both sides, be-
tween 75th and 76th streets.

75th street, Fencing Vacant Lots on northwest and
southwest corners of 9th avenue and on 75th street, both
sides, near 10th avenue, and on 10th avenue, east side,
between 74th and 75th streets.

Section 5 of the said act provides that, "If any such
assessment shall remain unpaid for the period of sixty
days after the date of entry thereof, in the said record of
titles of assessments, it shall be the duty of the officer
authorized to collect and receive the amount of such assess-
ment, to charge, collect, and receive legal interest thereon
at the rate of seven per centum per annum, to be calcu-
lated from the date of such entry to the date of pay-
ment."

The above assessments are payable to the Collector of
Assessments and Clerk of Arrears, at the "Bureau for
the Collection of Assessments, and of Arrears of Taxes
and Assessments, and of Water Rents," from 9 A. M. until
2 P. M., and all payments made thereon, on or before
August 26, 1881, will be exempt from interest as above
provided, and after that date will be subject to a charge
of interest at the rate of seven per cent. per annum from
the date of entry in the record of titles of assessments in
said bureau.

ALLAN CAMPBELL,
Comptroller.

CITY OF NEW YORK—FINANCE DEPARTMENT,
COMPTROLLER'S OFFICE, May 28, 1881.

NOTICE TO PROPERTY-OWNERS.

IN PURSUANCE OF SECTION 4 OF CHAPTER
33 of the Laws of 1881, the Comptroller of the City of
New York hereby gives public notice to property-owners
that the following lists of assessments for local improve-
ments in said city were confirmed by the "Board of Re-
vision and Correction of Assessments" on the 24th day
of May, 1881, and, on the same date, were entered in the
Record of Titles of Assessments kept in the "Bureau for
the Collection of Assessments, and of Arrears of Taxes
and Assessments, and of Water Rents," viz.:

Boulevard sewers, between 59th and 61st streets.

Boulevard sewers, between 61st and 77th streets.

Boulevard sewers, between 77th and 92d streets.

Boulevard sewers, between 92d and 106th streets.

Boulevard sewers, between 106th and 153d streets.

Madison Avenue sewer, between 110th and 113th streets.

Avenue A sewer, between 10th and 11th streets.

Section 5 of the said act provides that, "If any such
assessment shall remain unpaid for the period of sixty
days after the date of entry thereof in the said record of
titles of assessments, it shall be the duty of the officer
authorized to collect and receive the amount of such assess-
ment, to charge, collect, and receive legal interest thereon
at the rate of seven per centum per annum, to be calcu-
lated from the date of such entry to the date of pay-
ment."

The above assessments are payable to the Collector of
Assessments and Clerk of Arrears, at the "Bureau for
the Collection of Assessments, and of Arrears of Taxes
and Assessments, and of Water Rents," from 9 A. M. until
2 P. M., and all payments made thereon, on or before July
27, 1881, will be exempt from interest as above provided,
and after that date will be subject to a charge of interest
at the rate of seven per cent. per annum from the date of
entry in the record of titles of assessments in said Bureau.

ALLAN CAMPBELL,
Comptroller.

CITY OF NEW YORK,
FINANCE DEPARTMENT,
COMPTROLLER'S OFFICE,
May 21, 1881.

NOTICE TO PROPERTY-OWNERS.

IN PURSUANCE OF SECTION 4 OF CHAPTER
33 of the Laws of 1881, the Comptroller of the City of
New York hereby gives public notice to property-owners
that the following lists of assessments for local improve-
ments in said city were confirmed by the "Board of Re-
vision and Correction of Assessments" on the 12th day of
May, 1881, and entered on the 10th day of May, 1881, in the
Record of Titles of Assessments kept in the Bureau for
the Collection of Assessments and of Arrears of Taxes
and Assessments and of Water Rents.

Section 5 of the said act provides that, "If any such
assessment shall remain unpaid for the period of sixty
days after the date of entry thereof in the said record of
titles of assessments, it shall be the duty of the officer
authorized to collect and receive the amount of such assess-
ment, to charge, collect, and receive legal interest thereon,
at the rate of seven per centum per annum, to be calcu-
lated from the date of such entry to the date of pay-
ment."

The above assessments are payable to the Collector of
Assessments and Clerk of Arrears, at the "Bureau for
the Collection of Assessments, and of Arrears of Taxes
and Assessments, and of Water Rents," from 9 A. M. until
2 P. M., and all payments made thereon, on or before July 19,
1881, will be exempt from interest as above provided, and
after that date will be subject to a charge of interest at the
rate of seven per cent. per annum from the date of entry
in the Record of Titles and Assessments in said Bureau.

ALLAN CAMPBELL,
Comptroller.

CITY OF NEW YORK,
FINANCE DEPARTMENT,
COMPTROLLER'S OFFICE,
May 4th, 1881.

NOTICE TO PROPERTY-OWNERS.

IN PURSUANCE OF SECTION 4 OF CHAPTER
33 of the Laws of 1881, the Comptroller of the City of
New York hereby gives public notice to property-owners
that the following lists of assessments for local improve-
ments in said city were confirmed by the "Board of Re-
vision and Correction of Assessments" on the 28th day
of April, 1881, and, on the same date, were entered in the
Record of Titles of Assessments kept in the "Bureau for
the Collection of Assessments, and of Arrears of Taxes
and Assessments, and of Water Rents," viz.:

Avenue B sewer, between 79th and 82d streets.

2d Avenue sewer, between 75th and 76th streets.

Lexington Avenue sewer, between 103d and 104th
streets.

11th Avenue sewer, west side, between 59th and 60th
streets.

12th Avenue sewer, between 131st and 133d streets.

Laight street sewer, between Washington and West
streets.

MacDougal street sewer, between West 4th street and
West Washington place.

Jackson street sewer, between Grand and Madison
streets.

68th street sewer, between 4th and Madison avenues,
etc.

72d street sewer, between 1st and 2d avenues.

73d street sewer, between 8th and 10th avenues.

103d street sewer, between 3d and Lexington avenues.

104th street sewer, between 9th and 10th avenues.

104th street sewer, from 650 feet east of 10th avenue to
75 feet west of 9th avenue.

113th street sewer, between 10th avenue and summit
east of 10th avenue.

113th street sewer, between Madison and 5th avenues,
etc.

122d street sewer, between 6th avenue and summit
west of Sixth avenue.

122d street sewer, between 7th avenue and summit east
of 7th avenue.

127th street sewer, between 7th and 8th avenues.

129th street sewer, between 7th and 8th avenues.

130th street sewer, between 6th avenue and Summit
west of 6th avenue.

5th Avenue basin, west side, between 60th and 61st
streets.

11th street basin, southwest corner Dry Dock street.

60th street basin, northeast corner 5th Avenue.

93d street regulating, grading, etc., from 2d Avenue to
East river.

152d street regulating, grading, etc., from Boulevard to
Hudson river.

Broadway regulating, grading, etc., from Manhattan
street to 133d street.

130th street paving, from 9th to 10th Avenue.

4th Avenue paving, at intersection of 83d, 84th, 85th and
86th streets.

104th street paving, between 2d and 3d avenues.

13th Avenue paving, between West 11th and West 16th
streets.

79th street fencing vacant lots, south side, between 4th
and Lexington avenues.

80th and 81st streets fencing vacant lots, between Madi-
son and 5th avenues.

Madison Avenue fencing vacant lots, southeast and south-
west corners 127th street.

Section 5 of the said act provides that, "If any such
assessment shall remain unpaid for the period of sixty
days after the date of entry thereof in the said record of
titles of assessments, it shall be the duty of the officer
authorized to collect and receive the amount of such assess-
ment, to charge, collect, and receive legal interest thereon,
at the rate of seven per centum per annum, to be calcu-
lated from the date of such entry to the date of pay-
ment."

The above assessments are payable to the Collector of
Assessments and Clerk of Arrears, at the "Bureau for
the Collection of Assessments, and of Arrears of Taxes
and Assessments, and of Water Rents," from 9 A. M. until
2 P. M., and all payments made thereon, on or before July 5,
1881, will be exempt from interest as above provided, and
after that date will be subject to a charge of interest at the
rate of seven per cent. per annum from the date of entry
in the record of titles of assessments in said Bureau.

ALLAN CAMPBELL,
Comptroller.

NOTICE TO PROPERTY-HOLDERS.

PROPERTY-HOLDERS ARE HEREBY NOTI-
fied that the following assessment list was received
by the Collector of Assessments and Clerk of Arrears,
April 25, 1881, for collection:

CONFIRMED APRIL 14, 1881, AND ENTERED APRIL 25, 1881.

89th street opening, from 8th Avenue to New road, and
from 12th Avenue to the Hudson river.

All payments made on the above assessment on or
before June 24, 1881, will be exempt (according to law)
from interest. After that date interest will be charged at
the rate of seven (7) per cent. from the date of entry.

The above assessments are payable at the "Bureau for
the Collection of Assessments, and of Arrears of Taxes
and Assessments, and of Water Rents," from 9 A. M.
until 2 P. M.

A. S. CADY,
Collector of Assessments and Clerk of Arrears.

NOTICE TO TAXPAYERS.

RELATING TO THE PAYMENT OF UNPAID
TAXES, ASSESSMENTS, AND CROTON WATER
RENTS.

THE COMPTROLLER OF THE CITY OF NEW
York hereby gives notice to owners of real and per-
sonal estate in this city, that all unpaid taxes, assess-
ments, and Croton water rents may now be paid with
interest thereon at the rate of seven per cent. per annum,
as provided by chapter 33 of the Laws of 1881, which is as
follows:

CHAPTER 33.

AN ACT relative to the collection of taxes and assessments,
and of arrears of taxes and assessments, and Croton
water rents, in the City of New York.

(Passed March 16, 1881; three-fifths being present.)

The People of the State of New York, represented in
Senate and Assembly, do enact as follows:

Section 1. If any taxes of any year shall remain unpaid
on the first day of November, after the assessment-rolls
and the warrants to collect such taxes have been delivered
to the Receiver of Taxes in the City of New York, it shall
be the duty of said Receiver to give public notice, by ad-
vertisement for at least ten days in two of the daily news-
papers, and in the CITY RECORD, printed and published in
said city, respectively, that unless the same shall be paid
to him at his office on or before the first day of December
in any such year, he will immediately thereafter proceed
to collect such unpaid taxes, as provided in the following
section of this act:

Section 2. If any such tax shall remain unpaid on the
said first day of December, it shall be the duty of the said
Receiver of Taxes in said city to charge, receive, and collect
upon such tax so remaining unpaid on that day, in addi-
tion to the amount of such tax, one per centum on the
amount thereof; and to charge, receive, and collect upon
such tax so remaining unpaid on the first day of January
thereafter, interest upon the amount thereof at the rate of
seven per centum per annum, to be calculated from the
day on which said assessment-rolls and warrants shall
have been delivered to the said Receiver of Taxes to the
date of payment.

The same rate of interest shall be so charged and col-
lected upon any tax levied in the year eighteen hundred
and eighty, remaining unpaid at the date of the passage of
this act.

Section 3. All existing provisions of law which impose a
charge and require the collection of interest at the rate of
twelve per centum per annum upon arrears of taxes on
real and personal estate within the City of New York,
upon arrears of assessments for local improvements and
street openings in said city, and upon arrears of Croton
water rents in said city, are hereby repealed; and in lieu
of such charge of interest at the rate of twelve per centum
per annum, there shall be charged and collected by the
officer authorized to collect and receive any such arrears
of taxes and assessments and Croton water rents, interest
upon the amount thereof at the rate of seven per centum
per annum, to be calculated for the same period as inter-
est at the rate of twelve per centum per annum is now re-
quired by law to be calculated thereon. This provision
shall apply to taxes, assessments, or Croton water rents
remaining unpaid and due, for the non-payment of which
the lands and tenements liable therefor shall be hereafter
sold at public auction as now provided by law; provided,
however, that nothing in this act shall be construed to
affect the rights of purchasers at sales for taxes, assess-
ments, or Croton water rents, heretofore made, or to
authorize the redemption of lands and tenements from
sales heretofore made for any lesser sums than the sums
collectible for such redemption under the provisions of
existing laws.

Section 4. It shall be the duty of the Comptroller of the
City of New York to give public notice, by advertisement,
for at least ten days, in the CITY RECORD, printed and
published in said city, immediately after the confirmation
of any assessment for a local improvement or street open-
ing in said city, that the same has been confirmed,
specifying the title of such assessment and the date of its
confirmation by the Board of Revision and Correction of
Assessments in proceedings for local improvements, and

by the Supreme Court in proceedings for street openings,
and also the date of entry in the record of titles of assess-
ments kept in the Bureau for the Collection of Assessments,
and of Arrears of Taxes and Assessments, and of Croton
water rents, notifying all persons, owners of property
affected by any such assessment, that, unless the amount
assessed for benefit on any person or property shall be
paid within sixty days after the date of said entry of any
such assessment, interest shall thereafter be collected
thereon as provided in the following section of this act,
and all provisions of law or ordinance requiring any other
or different notice of assessments and interest thereon are
hereby repealed.

Section 5. If any such assessment shall remain unpaid
for the period of sixty days after the date of entry thereof
in the said record of titles of assessments, it shall be the
duty of the officer authorized to collect and receive the
amount of such assessment, to charge, collect, and receive
legal interest thereon, at the rate of seven per centum per
annum, to be calculated from the date of such entry to the
date of payment.

Section 6. This act shall take effect immediately.

ALLAN CAMPBELL,
Comptroller.

CITY OF NEW YORK—DEPARTMENT OF FINANCE,
COMPTROLLER'S OFFICE, March 18, 1881.

ORDER OF THE COMPTROLLER OF THE CITY OF NEW YORK, CONSOLIDATING CERTAIN BUREAUX IN THE FINANCE DEPART- MENT

SECTION 3 OF CHAPTER 321 OF THE LAWS
of 1880, requires that heads of departments shall
reduce the aggregate expenses of their respective
departments by a reduction of salaries, and confers upon
them authority to consolidate bureaux and offices for that
purpose, as follows, to wit:

"In making the reduction herein required, every head
of department may abolish and consolidate offices and
bureaux, and discharge subordinates in the same
department."

The Comptroller of the City of New York, in pursuance
of the duty imposed and the authority thus conferred upon
him, hereby orders and directs that the following Bureaux
in the Finance Department shall be consolidated, the
consolidation thereof to take effect on the first day of
January, 1881, viz.:

First—"The Bureau or the Collection of Assessments,
and "The Bureau for the Collection of Arrears of Taxes
and Assessments and of Water Rents," shall be consoli-
dated as one bureau, and on and after January 1, 1881,
shall be known as "The Bureau for the Collection of
Assessments and of Arrears of Taxes and Assessments and
of Water Rents," and possess all the power conferred and
perform all the duties imposed by law and ordinance upon
both of said bureaux, and the officers thereof, the chief
officer of which consolidated bureau shall be called "Col-
lector of Assessments and Clerk of Arrears."

Second—"The Bureau for the Collection of the Revenue
accruing from rents, and interest on bonds and mortgages,
revenue arising from the use or sale of property belong-
ing to or managed by the city," and "The Bureau of
Markets," shall be consolidated as one Bureau, and on
and after January 1, 1881, shall be known as "the
Bureau for the Collection of City Revenue and of
Markets," and possess all the powers conferred and per-
form all the duties imposed by law and ordinance upon
both said Bureaux, and the officers thereof; the chief
officer of which said consolidated Bureau shall be called
"Collector of City Revenue and Superintendent of
Markets."

CITY OF NEW YORK, FINANCE DEPARTMENT,
COMPTROLLER'S OFFICE, Dec. 31, 1880.

ALLAN CAMPBELL,
Comptroller.

FINANCE DEPARTMENT—COMPTROLLER'S OFFICE,
NEW YORK, January 22, 1880.

NOTICE TO OWNERS OF REAL ESTATE IN THE TWENTY-THIRD AND TWENTY-FOURTH WARDS OF THE CITY OF NEW YORK.

THE COMPTROLLER OF THE CITY OF NEW
York hereby gives notice to owners of real estate in
the Twenty-third and Twenty-fourth Wards, that pursuant
to an act of the Legislature of the State of New York,
entitled "An act to provide for the adjustment and pay-
ment of unpaid taxes due the county of Westchester by
the towns of West Farms, Morrisania, and Kingsbridge,
lately annexed to the city and county of New York,"
passed May 22, 1878, the unpaid taxes of said town have
been adjusted and the amount determined as provided in
said act, and that the accounts, including sales for taxes
levied prior to the year 1874, by the Treasurer of the
County of Westchester, and bid in on account of said
towns, and also the unpaid taxes of the year 1873, known
as Rejected Taxes, have been filed for collection in the
Bureau of Arrears in the Finance Department of the City
of New York.

Payments for the redemption of lands so sold for taxes
by the Treasurer of the County of Westchester, and bid
in on account of said towns, and payments also of said
Rejected Taxes of the year 1873, must be made hereafter
to the Clerk of Arrears of the City of New York.