

THE CITY RECORD.

Vol. XXXV.

NEW YORK, FRIDAY, AUGUST 23, 1907.

NUMBER 10429.

THE CITY RECORD.

OFFICIAL JOURNAL OF THE CITY OF NEW YORK.

Published Under Authority of Section 1526, Greater New York Charter, by the

BOARD OF CITY RECORD.

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Published daily, except legal holidays.

Subscription, \$9.30 per year, exclusive of supplements. Three cents a copy.

SUPPLEMENTS: Civil List (containing names, salaries, etc., of the city employees), 25 cents; Official Canvass of Votes, 10 cents; Registry and Enrollment Lists, 5 cents each assembly district; Law Department and Finance Department supplements, 10 cents each; Annual Assessed Valuation of Real Estate, 25 cents each section.

Published at Room 2, City Hall (north side), New York City.

Entered as Second-class Matter, Post Office at New York City.

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DEPARTMENT OF TAXES AND ASSESSMENTS.

REPORT FOR THE QUARTER ENDING JUNE 30, 1907.

Hall of Records,
New York, July 1, 1907. }

Hon. GEORGE B. McCLELLAN, Mayor of The City of New York:

Sir—In accordance with the requirement of section 1544 of the Greater New York Charter, we make the following report for the Department of Taxes and Assessments for the three months ending June 30, 1907. Though nominally this is a report for the last three months, it is actually a statement of all the principal transactions of the Department, including a summary of its work, for the official year. The statistics which summarize the operations of the Department are fully set forth in an appendix to the report, the remedial legislation enacted is described in detail, also the more important decisions of the courts bearing on the work of this department rendered since the last annual report.

The law for the assessment of real estate in The City of New York is attracting attention in other cities, and the City of Wilmington, Delaware, recently voted by over ten to one to instruct the Mayor and Council to memorialize the Legislature to enact for Wilmington the New York law. More important than the law is the departmental system. A good system can only be evolved by years of conscientious work by permanent public servants. The methods of the Department are too little known in our own City, and they are described in some detail in the appendix to this report, for the information both of our own citizens and of officials of other cities, in the interchange of experience which makes for progress.

Comparison with Other Cities.

To compare the cost of the New York Department with that of similar departments in other cities, statistics of population, assessed values and departmental cost for ten of the largest cities of the country are printed in the appendix. From these statistics it appears that the cost of the New York Department is considerably less than that of any of the largest cities, whether the comparison is based upon area or assessed value. In some cities real estate is assessed only once in three or four years, and of necessity the work must be done by inexperienced men temporarily employed. In The City of New York it would be utterly impossible to keep pace with the rapid changes of value, and the deputies would be far less efficient than when they assess the same district for a series of years and become fully acquainted with its character.

Real Estate Assessment.

In presenting the comparative assessments of real estate for 1906 and 1907, three classes are distinguished—ordinary real estate, real estate of corporations and special franchises.

The term "real estate of corporations" is inadequate, but no better descriptive title can readily be found. Prior to the passage of the Franchise Tax Law of 1899, real estate of corporations practically included all the tangible property of public service corporations in streets, public places and on private rights of way, together with power houses and the like, used in connection with the operation of the public service. By the Franchise Tax Act, the duty was devolved upon the State Board of Tax Commissioners of assessing tangible property of public service corporations, situated in streets and public places, together with the value of the privilege of maintaining and operating it there. As now assessed by this Department, real estate of corporations is almost

exclusively private rights of way of public service corporations and the improvements thereon. It is assessed under a separate heading because such rights of way frequently traverse the districts assigned to several Deputies.

It is often difficult to decide whether some particular property is to be assessed by the State Board or by this Department, and in a number of cases double assessments have been made, which must be retained until the question of jurisdiction is determined. The question of jurisdiction cannot always be settled by agreement with the State Board, because both jurisdictions are sometimes disputed by the owner of the property in separate proceedings. By chapter 720 of the Laws of 1907 the jurisdiction of the State Board is extended to cover highway crossings in the cities and incorporated villages. So far as The City of New York is concerned, this amendment repeals subdivision 4 of section 2 of the Tax Law, which was added in 1901. The law in The City of New York will, therefore, be the same as it was in the year 1900, when the first assessment under the special franchise tax law was made by the State Board. We shall submit to the State Board a statement of all property thus transferred to their jurisdiction, and endeavor to effect an agreement with the State Board by which a plain line of division shall be made between their jurisdiction and ours.

Further legislation may be desirable when experience has demonstrated the proper form that it should take. The experience so far gained indicates the wisdom of the principle applied in some other States, that the property of public service corporations, used in the operation of the service, should be assessed as a unit by a mathematical rule which will eliminate the necessity for judgment on the part of assessors.

The increase in the assessed value of all real estate is \$501,993,357, of which \$105,375,700 is on special franchises, assessed by the State Board, \$19,011,115 on the real estate of corporations, and \$377,596,542 on ordinary real estate. The largest proportionate increase was in the Borough of Queens, where values have been rising very rapidly, the increase being 36.5 per cent. The assessment districts in this Borough are much too large, and the Deputy in charge is assessing one district himself. For the assessment of 1908 we plan to divide one of the districts and relieve the Chief Deputy of all assessment work. His time should be entirely free for his executive duties. In spite of this increase of two Deputies, the districts will still be too large, and it is evident that, with the rapid increase of population of the Borough, and the division of farms into building lots, additional deputies must be added each year. Some deputies in Brooklyn are assessing over twenty thousand parcels, too large a number to receive proper attention, and in 1909 additional deputies will be needed for that Borough. If the present development of Richmond continues, the force in that Borough must be increased. In the more thinly settled portions of The Bronx the assessment districts are very large, and with increasing population these districts must be divided.

While a deputy can cover a larger territory in a thinly settled country than where population is dense, the difficulties of accurate assessment are, in certain respects, greater. Assessment must always follow the evidence of value, it cannot precede it, and when values are doubling every few years it requires the utmost vigilance to keep assessments in proportion to value. The recent history of a small tract of less than five acres in the Borough of Queens illustrates the problem. This tract of land was bought in 1900 for \$13,500. The assessment was increased from time to time, until in 1907 the property was assessed for \$25,000. There had been no sales to indicate clearly a greater value, but this spring that same tract was sold for \$100,000 without any improvement having been made upon it.

While the Department is endeavoring to comply with the law and assess all real property at the sum for which it will sell under ordinary circumstances, such a tremendous increase as that of this year cannot be expected to continue indefinitely; and when, through speculation, values are inflated without substantial foundation, prudence is demanded on the part of the assessors.

The value of land to-day in The City of New York is so enormous that it is hard to realize its amount without some comparisons. The assessed value of land alone exclusive of improvements in The City of New York is greater than the assessed value of all the real estate, improvements included, in the State of Pennsylvania, and nearly twice as great as the value of all the real estate, including improvements, in the State of New York outside the City. The assessed value of the land of six square miles of Manhattan in the neighborhood of Central Park is greater than the assessed value of all the real estate of the State of Missouri.

Land and Improvement Values Compared.—The assessment of 1907 is the fourth since the law required the separate statement of the value of land in the assessment of real estate, and we print this year a table showing the value placed on land and improvements in each section and ward of the City in 1906 and 1907 with the percentage of increase for the year on both classes. This table will be of value to the Deputies who made the assessments as it will enable them to study the results of the assessment work in all Boroughs and in every section of each Borough.

For those outside of the department to comprehend the meaning of the figures some knowledge of the conditions existing in the different sections of the city is necessary, as also a knowledge of the principles underlying the relation of the value of land to the improvements on it. In a newly-settled country improvement value must precede land value, and this condition can still be observed at a distance from railroad communication even in some parts of the State of New York. As population increases the value of land increases more rapidly than the value of improvements, until a condition is reached, like that of the financial section of the Borough of Manhattan, where it is almost impossible to erect a building equal in value to the land on which it stands. Some land near Wall street is assessed as high as \$300 a foot, though an office building twenty-five stories high rarely costs more per square foot of lot area than \$200, and generally considerably less.

In the first section of Manhattan it will be observed that the value of the land is 70 per cent. of the total assessed value of the real estate. Starting at the point where land has the least value and is only a small percentage of the total of real estate, it constantly increases in proportion as population is more dense, and the productive power of the people on a given area increases. This statement, however, must not be applied to small areas. Cities must be taken as a whole, because in suburban sections of large cities the curve of relative value changes, as we see it in the eighth section of Manhattan and the Twenty-fourth Ward of The Bronx. In those sections there are great acres of land too valuable under existing conditions to be used profitably for farming, which are not yet in demand at prevailing prices for residence or business purposes. Under these conditions the value of land reaches the highest percentage of total value. When such suburban sections are fully improved the ratio of land value to improvement value will fall until it may be only about 40 per cent. of the total value, because such land is improved with residences or tenements costing from two to five times as much as the land on which they stand.

The relation of the value of land to the value of improvements is shown by the percentage figures opposite every section and ward. In sections improved with small and inexpensive dwellings, as in parts of Brooklyn, the value of land is a small percentage of total value. In most outlying sections land has been advancing rapidly in value and the table shows how the assessments are correspondingly increased. In the Borough of The Bronx the increase in 1906 was so very great that in several sections the increase for 1907 is slight.

To do justice to those whose property is stationary or receding in value the utmost vigilance is demanded in increasing assessments where values are rising. The percentage of increase in Queens and Richmond and in suburban sections generally shows that the deputies are responsive to the demands upon them.

Exempt Real Estate.

Under the provisions of section 15 of the Tax Law, for the last seven years, a detailed statement of all exempt real estate has been furnished to the City Clerk for the State Board of Tax Commissioners. For the first time we present this year an analysis of exempt real estate showing the total value of the property owned by the United States, the State of New York and by The City of New York. In the case of City property the analysis shows the use to which such property is put. The analysis also exhibits real property exempt from taxation because it is used for

various religious, educational and charitable purposes. The following table shows the total assessed value of real estate owned by the United States, the State of New York, The City of New York and property owned by private corporations and others, in whose hands it is exempt from taxation:

Exempt Property in New York.	
United States	\$50,313,300 00
State of New York	2,181,620 00
City of New York	814,833,200 00
Property of religious, charitable and benevolent corporations and others	279,018,683 00
Total	\$1,156,346,803 00

The Assessment of Personal Property.

The total assessment of personal property shows a reduction of \$22,445,627 from the assessment for last year. This reduction is due to the cancellation of assessments aggregating \$20,000,000 upon satisfactory evidence that no tax could be collected from the persons assessed. A system of co-operation is planned with the Attorney for the Collection of Arrears of Personal Taxes and the Finance Department by which it is hoped that worthless assessments may promptly be cancelled. Without such co-operation it is impossible for this department to cancel the assessment of persons who do not personally apply for reduction or cancellation of such assessments.

In making any comparison between this city and other cities in the State it must be borne in mind that the larger the city the more difficult is the assessment of personal property, and that in The City of New York the personal property assessed forms a much larger proportion of the total assessment than in the other large cities of the State. Whereas in New York personal property is 8.2 per cent. of the whole, in Buffalo it is only 2.1 per cent., in Rochester 5.22 per cent. and in Syracuse 5.22 per cent.

In comparing The City of New York with the cities of other States, allowance must be made for the fact that in New York the personal property of banks and trust companies is not included in the ordinary personal property assessment and that mortgages are now exempt, when a recording or registration tax is paid. Mortgages yield in The City of New York about \$3,000,000 annually, which is equivalent to a personal assessment of \$200,000,000. If this sum is added to the aggregate of the bank and trust company assessments the total exceeds the entire assessment of personal property, being \$698,734,997 as compared with the total assessment of personal property, which is \$554,861,313.

While the attempt to apply the general property tax is universally condemned, and it cannot be made fully effective, and therefore cannot be equitable, some improvement of administration can be effected. The blank forms upon which corporations are required to apply for the reduction of their assessments were devised years ago when the law was materially different. The coming year new forms will be adopted, which will be easier to understand. They will be so arranged as to show the various classes of assets, the aggregate assets, the various classes of deductions, the aggregate of deductions and the taxable balance. On the forms now in use, there is no question, the answer to which shows the amount taxable. Persons filing such statements are therefore in doubt as to the conclusions of the Department. On the new forms, corporations will be required to show the taxable amount, and if that amount is not acceptable to the Department, an explanation will be sought from the corporation affected. An attempt will also be made more nearly to conform the tentative assessments to the actual facts, thus materially reducing the number of applications for reduction upon which the Department must act, and more time will be afforded for careful consideration of the applications actually filed.

Domestic corporations are taxed under section 12 of the Tax Law. It is a difficult and complicated law to apply, and can be much simplified by omitting a few words. The omission of the words "exceeding ten per centum of its capital" would abolish the illogical exemption of so much of the surplus, if any, as does not exceed ten per cent. of the capital stock. The omission of the word "assessed" would prevent the possibility of the double taxation of real estate. These changes are very desirable.

Remedial Legislation.

The Apportionment of Taxes and Assessments on Divided Parcels of Real Estate.—In the thinly settled part of the City, parcels assessed in large plots are being rapidly divided, some 25,000 apportionments being made annually. Under the law, as it was prior to this year, taxes were apportioned by the Finance Department. The request for such apportionments all come at the time taxes are payable and it was sometimes five or six months or more, before a taxpayer could get his bill and pay his tax. With the co-operation of the Finance Department section 920 of the Charter, providing for the apportionment of taxes, has been amended so as to impose upon the Tax Department the duty of apportioning the assessments. Such apportionments could not be made after the opening of the books on the second Monday of January. A new section, 892-a, has been added to the Charter giving the Tax Department power to apportion assessments between the second Monday of January and the first day of June upon notice to persons interested. By this legislation, the Tax Department will be enabled, if given a sufficient force for the purpose, to carry on the work of apportioning assessments throughout the year. There will be no necessity for the apportionment of taxes on any property upon which the assessment is divided prior to June 1. The assessment on property divided after June 1 will be apportioned, and the apportionment certified to the Comptroller as soon as taxes are payable. Full relief cannot be obtained the first year but it is hoped that the system will be working smoothly by October, 1908. (The text of the Acts, and a more detailed explanation is printed in the Appendix.)

Local Assessment of Trust Companies.—In 1901 the capital of trust companies was made taxable for State purposes, and exempted from local taxation. By the peculiar phraseology of the statute it was found necessary to impose local assessments which were cancelled upon proper affidavits. The power of the State to collect the state tax is ample. The local assessment was a nuisance to the trust company and to the Department. It has been abolished by an amendment to section 202 of the Tax Law. (See appendix for text of the Act, and fuller explanation.)

Exemption of Certain Shares of Banks Repealed.—The legislation of 1901 in relation to the taxation of banks and trust companies was designed to produce absolute equality as between these financial institutions, engaged in a competitive business. They are both assessed on the book value of their capital, surplus and undivided profits, without any deduction by reason of their ownership of real estate or any other property. Because of a Federal statute, in relation to the taxation of national banks, the form of the tax on banks was different from that on trust companies; in the case of banks the shares being nominally the subject of taxation. As bank shares are legally personal property, and the personal property of trust companies is locally exempt from taxation, a trust company secured a decision from the Court of Appeals to the effect that the shares of banks held by a trust company are exempt from taxation locally. This decision favored trust companies at the expense of banks, as trust company shares are not exempt when held by banks. A trust company could buy bank stock on the basis of about a four per cent. return and, with this exemption, obtain a five per cent. investment. The operations of the Finance Department were disturbed by the fact that a trust company could, at any time, require a refund of taxes theretofore paid by a bank on shares of that bank held by the trust company. So long as taxes are imposed upon the banking business, whether it is carried on by a bank or a trust company, there should be no discrimination between the two. By appropriate amendments to sections 24 and 202 of the Tax Law, this discrimination has been abolished. (The text of the amendments is printed in the Appendix.)

Respectfully submitted,

LAWSON PURDY, President;
FRANK RAYMOND,
NICHOLAS MULLER,
JAMES H. TULLY,
CHARLES PUTZEL,
THOS. L. HAMILTON,

APPENDIX.

Comparison with Other Cities.

The following tables have been compiled from statistics furnished by the respective tax departments of the several cities at the request of this Department. The figures given for the City of New York are for the year 1907. Those for Pittsburg, Detroit and New Orleans are also for the year 1907, and those for Boston, Newark, Philadelphia, St. Louis, Chicago, Baltimore and Milwaukee are for the year 1906.

In Pittsburg the land value is assessed once every three years, and the improvement value assessment is corrected each year. In Chicago the land value and improvement value are not separated, and the assessment is made once in four years. In Baltimore the assessment is made once in five years.

	Population.	Population, per Square Mile.	Population, per Acre.	Area, Square Miles.
New York—				
Borough of Manhattan.....	2,293,787	100,492	157	21.93
Borough of The Bronx.....	367,048	9,029	14	40.65
Borough of Brooklyn.....	1,426,166	18,374	29	77.62
Borough of Queens.....	215,289	1,662	3	129.50
Borough of Richmond.....	79,801	1,385	2	57.19
Total, City	4,292,091	13,130	20	326.89
Boston	595,380	13,956	22	42.66
St. Louis	800,000	13,044	20	61.33
Detroit	375,000	10,417	16	36.00
Baltimore	553,669	18,424	29	30.05
Milwaukee	335,000	14,888	23	22.50
Philadelphia	1,500,000	11,576	18	129.58
Newark	300,000	9,677	15	31.00
Pittsburg	380,000	12,666	20	30.00
New Orleans	340,000	1,732	3	196.25

	Land Value.	Improvement Value.	Total Value, Real Estate.	Per Cent. Land Value.	Per Cent. Improvement Value.
New York—					
Borough of Manhattan.....	\$2,712,261,571 00	\$1,322,989,730 00	\$4,035,251,301 00	67.2	32.8
Borough of The Bronx.....	216,060,946 00	133,671,059 00	349,732,005 00	61.8	38.2
Borough of Brooklyn.....	480,211,365 00	591,815,020 00	1,072,026,385 00	44.8	55.2
Borough of Queens.....	123,585,700 00	74,354,150 00	197,939,850 00	62.4	37.6
Borough of Richmond.....	25,471,922 00	23,588,189 00	49,060,111 00	51.9	48.1
Total, City.....	\$3,557,591,504 00	\$2,146,418,148 00	\$5,704,009,652 00	62.3	37.7
Boston	635,449,200 00	412,000,300 00	1,047,499,500 00	60.7	39.3
St. Louis	198,357,550 00	189,006,200 00	387,363,750 00	51.2	48.8
Detroit	124,989,520 00	107,026,880 00	232,016,400 00	53.9	46.1
Baltimore	128,645,236 00	164,010,016 00	292,010,016 00	44.0	56.0
Milwaukee	87,443,375 00	70,168,185 00	157,611,560 00	55.5	44.5
Philadelphia .....	.....	.....	1,248,894,400 00	.....	.....
Newark .....	.....	.....	289,801,926 00	.....	.....
Pittsburg .....	.....	.....	584,409,037 00	.....	.....
New Orleans .....	.....	.....	145,166,296 00	.....	.....

	Land Value, Per Square Mile.	Improvement Value, Per Square Mile.	Land Value, Per Acre.	Improvement Value, Per Acre.
New York—				
Borough of Manhattan.....	\$123,678,138 00	\$60,327,849 00	\$193,247 00	\$94,262 00
Borough of The Bronx.....	5,315,152 00	3,288,340 00	8,304 00	5,138 00
Borough of Brooklyn.....	6,186,696 00	7,624,001 00	9,514 00	11,912 00
Borough of Queens.....	954,329 00	574,163 00	1,491 00	897 00
Borough of Richmond.....	445,391 00	412,453 00	696 00	644 00
Total, City.....	\$10,883,145 00	\$6,566,178 00	\$17,005 00	\$10,260 00
Boston	14,895,539 00	9,658,938 00	23,274 00	15,092 00
St. Louis	3,218,124 00	3,081,793 00	5,028 00	4,815 00
Detroit	3,471,931 00	2,972,969 00	5,425 00	4,645 00
Baltimore	4,281,039 00	5,457,790 00	6,689 00	8,528 00
Milwaukee	3,893,484 00	3,118,584 00	6,083 00	4,873 00

In computing land value per mile and per acre, the entire area is used without any allowance for streets, parks, public waters and other exempt real estate.

	Land Value, Per Capita.	Improvement Value, Per Capita.	Total Real Estate Value, Per Capita.
New York—			
Borough of Manhattan.....	\$1,230 72	\$600 23	\$1,831 05
Borough of The Bronx.....	568 64	364 16	932 80
Borough of Brooklyn.....	336 71	414 97	751 68

	Land Value, Per Capita.	Improvement Value, Per Capita.	Total Real Estate Value, Per Capita.		Number Separate Parcels Assessed.	Expenses of Department.	Cost Per Square Mile.	Cost Per Million of Assessed Value.
New York—				New York	463,610	\$407,595 00	\$1,246 88	\$71 45
Borough of Queens.....	574 04	345 37	919 41	Boston	92,168	186,987 00	4,383 19	175 82
Borough of Richmond.....	319 20	295 58	614 78	St. Louis	160,000	73,072 00	1,191 67	188 63
Total, City.....	\$828 86	\$500 09	\$1,328 95	Detroit	125,000	42,000 00	1,166 66	181 02
Boston	1,067 30	692 07	1,759 37	Baltimore	120,000	33,800 00	1,124 75	115 42
St. Louis	247 94	236 25	484 19	Milwaukee	80,000	25,000 00	1,111 11	158 61
Detroit	333 30	285 67	618 97	Philadelphia	350,000	186,895 00	1,442 28	149 64
Baltimore	232 35	296 22	528 57	Newark	46,351	50,973 00	1,644 29	175 88
Milwaukee	261 02	209 45	470 47	Pittsburg	45,000	39,000 00	1,300 00	66 73
				New Orleans .....	.....	42,000 00	214 01	289 32

COMPARATIVE STATEMENT OF LAND AND IMPROVEMENT VALUES, ASSESSMENTS OF 1906 AND 1907.
Ordinary Real Estate, Exclusive of "Special Franchises" and "Real Estate of Corporations," All Boroughs.

	Assessed Value, 1906.	Per Cent. Land Value of Total Value, 1906.	Assessed Value, 1907.	Per Cent. Land Value of Total Value, 1907.	Increase, 1906 to 1907.	Per Cent. of Increase, 1906-1907.
Manhattan—						
Taxable land.....	\$2,600,140,211	68.0	\$2,712,261,571	67.2	\$112,121,360	4.3
Improvements.....	1,222,244,370	....	1,322,989,730	....	100,745,360	8.2
	\$3,822,384,581		\$4,035,251,301		\$212,866,720	
The Bronx—						
Taxable land.....	\$208,970,612	64.9	\$216,060,946	61.8	\$7,090,334	3.3
Improvements.....	113,438,965	....	133,671,059	....	20,238,094	18.0
	322,409,577		349,732,005		27,322,428	
Brooklyn—						
Taxable land.....	\$456,313,602	46.0	\$480,211,365	44.8	\$23,897,763	5.2
Improvements.....	536,463,595	....	591,815,020	....	55,351,425	10.3
	992,777,197		1,072,026,385		79,249,188	
Queens—						
Taxable land.....	\$81,270,450	55.5	\$123,585,700	62.4	\$42,315,250	52.0
Improvements.....	65,144,845	....	74,354,150	....	9,209,305	14.1
	146,415,295		197,939,850		51,524,555	
Richmond—						
Taxable land.....	\$20,538,871	48.4	\$25,471,922	51.9	\$4,933,051	24.0
Improvements.....	21,887,589	....	23,588,189	....	1,700,600	8.0
	42,426,460		49,060,111		6,633,651	
All Boroughs—						
Taxable land.....	\$3,367,233,746	63.2	\$3,557,591,504	62.3	\$190,357,758	5.6
Improvements.....	1,959,179,364	....	2,146,418,148	....	187,238,784	9.5
	\$5,326,413,110		\$5,704,009,652		\$377,596,542	

Ordinary Real Estate, Exclusive of "Special Franchise" and "Real Estate of Corporations," Borough of Manhattan.

	Assessed Value, 1906.	Per Cent. Land Value of Total Value, 1906.	Assessed Value, 1907.	Per Cent. Land Value of Total Value, 1907.	Increase, 1906 to 1907.	Per Cent. of Increase, 1906-1907.
Section 1—						
Taxable land.....	\$480,998,360	70.0	\$507,156,350	70.0	\$26,157,990	6.0
Improvements.....	204,402,080	....	219,472,260	....	15,070,280	7.4
	\$685,400,440		\$726,628,710		\$41,228,270	
Section 2—						
Taxable land.....	\$320,587,310	66.0	\$329,357,010	64.3	\$8,769,700	2.7
Improvements.....	164,955,600	....	182,355,000	....	17,399,400	10.5
	485,542,910		511,712,010		26,169,100	
Section 3—						
Taxable land.....	\$592,353,850	73.5	\$617,508,850	73.5	\$25,155,000	4.3
Improvements.....	213,272,700	....	223,020,300	....	9,747,600	4.1
	805,626,550		840,529,150		34,902,600	
Section 4—						
Taxable land.....	\$312,864,400	63.8	\$337,324,800	64.0	\$24,460,400	8.0
Improvements.....	177,301,400	....	188,156,100	....	10,854,700	7.0
	490,165,800		525,480,900		35,315,100	
Section 5—						
Taxable land.....	\$536,613,910	71.7	\$546,063,000	70.5	\$9,449,090	1.8
Improvements.....	211,551,550	....	227,595,050	....	16,043,500	8.0
	748,165,460		773,658,050		25,492,590	
Section 6—						
Taxable land.....	\$122,694,100	54.8	\$127,896,700	53.0	\$5,202,600	4.1
Improvements.....	101,185,800	....	113,437,100	....	12,251,300	12.1
	223,879,900		241,333,800		17,453,900	
Section 7—						
Taxable land.....	\$178,509,811	56.3	\$183,859,391	53.0	\$5,349,580	3.0
Improvements.....	138,407,400	....	156,869,590	....	18,462,190	14.0
	316,917,211		340,728,981		23,811,770	
Section 8—						
Taxable land.....	\$55,518,470	83.2	\$63,095,470	83.9	\$7,577,000	13.7
Improvements.....	11,167,840	....	12,084,230	....	916,390	8.2
	66,686,310		75,179,700		8,493,390	
All Sections—						
Taxable land.....	\$2,600,140,211	68.0	\$2,712,261,571	67.2	\$112,121,360	4.3
Improvements.....	1,222,244,370	....	1,322,989,730	....	100,745,360	8.2
	\$3,822,384,581		\$4,035,251,301		\$212,866,720	

Ordinary Real Estate, Exclusive of "Special Franchises" and "Real Estate of Corporations," Borough of The Bronx.

	Assessed Value, 1906.	Per Cent. Land Value of Total Value, 1906.	Assessed Value, 1907.	Per Cent. Land Value of Total Value, 1907.	Increase, 1906 to 1907.	Per Cent. of Increase, 1906-1907.
Section 9—						
Taxable land.....	\$54,513,080	56.3	\$54,641,135	53.9	\$128,055	.24
Improvements.....	42,165,700	....	46,627,225	....	4,461,525	10.5
	\$96,678,780		\$101,268,360		\$4,589,580	
Section 10—						
Taxable land.....	\$42,548,715	60.9	\$43,689,905	56.5	\$1,141,190	2.7
Improvements.....	27,351,830	....	33,658,345	....	6,306,515	23.0
	69,900,545		77,348,250		7,447,705	
Section 11—						
Taxable land.....	\$57,077,851	67.4	\$57,972,288	63.1	\$894,437	1.6
Improvements.....	27,598,050	....	33,590,220	....	5,992,170	21.7
	84,675,901		91,562,508		6,886,607	
Section 12—						
Taxable land.....	\$12,258,746	71.8	\$14,011,706	70.8	\$1,752,960	14.3
Improvements.....	4,816,775	....	5,768,790	....	952,015	20.0
	17,075,521		19,780,496		2,704,975	
Section 13—						
Taxable land.....	\$5,364,890	76.2	\$5,579,840	75.5	\$214,950	4.0
Improvements.....	1,669,340	....	1,813,440	....	144,100	9.0
	7,034,230		7,393,280		359,050	
Ward 24 (east of the Bronx river)—						
Taxable land.....	\$37,207,330	79.0	\$40,166,072	77.1	\$2,959,742	8.0
Improvements.....	9,837,270	....	12,213,039	....	2,375,769	24.1
	47,044,600		52,379,111		5,334,511	
All Sections—						
Taxable land.....	\$208,970,612	64.9	\$216,060,946	61.8	\$7,090,334	3.3
Improvements.....	113,438,965	....	133,671,059	....	20,232,094	18.0
	\$322,409,577		\$349,732,005		\$27,322,428	

Ordinary Real Estate, Exclusive of "Special Franchises" and "Real Estate of Corporations," Borough of Brooklyn.

	Assessed Value, 1906.	Per Cent. Land Value of Total Value, 1906.	Assessed Value, 1907.	Per Cent. Land Value of Total Value, 1907.	Increase, 1906 to 1907.	Per Cent. of Increase, 1906-1907.
Section 1—						
Taxable land.....	\$58,536,510	54.8	\$58,553,910	53.6	\$17,400	.03
Improvements.....	48,308,730	....	50,697,710	....	2,388,980	4.9
	\$106,845,240		\$109,251,620		\$2,406,380	
Section 2—						
Taxable land.....	\$27,980,005	41.9	\$28,028,850	41.4	\$48,845	.17
Improvements.....	38,706,490	....	39,309,435	....	602,945	1.5
	66,686,495		67,338,285		651,790	
Section 3—						
Taxable land.....	\$19,636,605	40.4	\$21,116,210	37.6	\$1,479,605	7.6
Improvements.....	28,922,940	....	34,927,745	....	6,004,805	20.9
	\$48,559,545		56,043,955		7,484,410	
Section 4—						
Taxable land.....	\$36,219,475	40.0	\$34,706,050	35.7	\$1,513,425	4.3
Improvements.....	54,760,910	....	59,688,230	....	4,927,320	9.0
	90,980,385		94,394,280		3,413,895	
Section 5—						
Taxable land.....	\$18,552,440	41.9	\$20,702,415	40.6	\$2,149,975	11.6
Improvements.....	25,680,405	....	30,234,850	....	4,554,445	17.7
	44,232,845		50,937,265		6,704,420	
Section 6—						
Taxable land.....	\$50,118,085	37.6	\$50,422,065	37.0	\$303,980	.6
Improvements.....	83,077,685	....	85,834,755	....	2,757,070	3.3
	133,195,770		136,256,820		3,061,050	
Section 7—						
Taxable land.....	\$35,088,195	44.4	\$32,628,250	40.1	\$2,459,945	7.0
Improvements.....	43,853,190	....	48,743,060	....	4,889,870	11.1
	78,941,385		81,371,310		2,429,925	
Section 8—						
Taxable land.....	\$37,168,800	46.3	\$37,750,315	45.0	\$581,515	1.5
Improvements.....	43,018,970	....	44,837,065	....	1,818,095	4.2
	80,187,770		82,587,380		2,399,610	
Section 9—						
Taxable land.....	\$22,585,905	44.8	\$23,238,165	45.0	\$652,260	3.0
Improvements.....	27,743,055	....	28,343,215	....	600,160	2.1
	50,328,960		51,581,380		1,252,420	
Section 10—						
Taxable land.....	\$14,690,750	42.2	\$15,726,645	41.0	\$1,035,895	7.0
Improvements.....	19,600,610	....	22,105,015	....	2,504,405	12.7
	34,291,360		37,831,660		3,540,300	
Section 11—						
Taxable land.....	\$27,631,860	41.6	\$29,181,840	40.3	\$1,549,980	5.6
Improvements.....	38,783,945	....	43,092,135	....	4,308,190	11.1
	66,415,805		72,273,975		5,858,170	
Section 12—						
Taxable land.....	\$14,119,590	30.9	\$15,774,315	45.5	\$1,654,725	11.7
Improvements.....	14,098,049	....	18,866,875	....	4,774,835	33.8
	28,217,639		34,641,190		6,423,550	

	Assessed Value, 1906.	Per Cent. Land Value of Total Value, 1906.	Assessed Value, 1907.	Per Cent. Land Value of Total Value, 1907.	Increase, 1906 to 1907.	Per Cent. of Increase, 1906-1907.
Section 13—						
Taxable land.....	\$10,323,295	47.1	\$11,104,290	43.3	\$780,995	7.5
Improvements.....	11,571,535	....	14,495,595	....	2,924,060	25.3
	21,894,830		25,599,885		3,705,055	
Section 15—						
Taxable land.....	\$4,697,075	64.0	\$7,245,145	69.1	\$2,548,070	54.2
Improvements.....	2,600,960	....	3,236,035	....	635,075	24.4
	7,298,035		10,481,180		3,183,145	
Section 16—						
Taxable land.....	\$17,227,380	45.1	\$24,265,915	49.4	\$7,038,535	40.8
Improvements.....	20,856,875	....	24,770,470	....	3,913,595	14.0
	38,083,255		49,036,385		10,952,130	
Section 17—						
Taxable land.....	\$6,287,285	49.4	\$8,292,725	48.7	\$2,005,440	31.9
Improvements.....	6,435,295	....	8,720,640	....	2,289,345	35.6
	12,718,580		17,013,365		4,294,785	
Section 18—						
Taxable land.....	\$11,664,660	65.5	\$12,847,585	58.8	\$1,182,925	10.1
Improvements.....	6,142,205	....	8,201,790	....	2,059,585	33.5
	17,806,865		21,049,375		3,242,510	
Section 19—						
Taxable land.....	\$6,481,035	46.2	\$7,072,285	44.4	\$591,250	9.1
Improvements.....	7,533,055	....	8,840,930	....	1,307,875	17.3
	14,014,090		15,913,215		1,899,125	
*Section 20, etc.—						
Taxable land.....	\$37,304,652	71.8	\$41,554,390	71.1	\$4,249,738	11.1
Improvements.....	14,779,700	....	16,869,470	....	2,089,770	14.1
	52,084,352		58,423,860		6,339,508	
All Sections—						
Taxable land.....	\$456,313,602	46.0	\$480,211,365	44.8	\$23,897,763	5.2
Improvements.....	536,463,595	....	591,815,020	....	55,351,425	10.3
	\$992,777,197		\$1,072,026,385		\$79,249,188	

* This includes the balance of Brooklyn, in which the Section and Ward lines were changed last year. In 1906 there were Wards 26, 29, 30, 31 and 32; in 1907 there were Sections 20 and 21 and parts of Wards 26, 31 and 32.
† Decrease.

Ordinary Real Estate, Exclusive of "Special Franchises" and "Real Estate of Corporations," Borough of Queens.

	Assessed Value, 1906.	Per Cent. Land Value of Total Value, 1906.	Assessed Value, 1907.	Per Cent. Land Value of Total Value, 1907.	Increase, 1906 to 1907.	Per Cent. of Increase, 1906-1907.
Ward 1—						
Taxable land.....	\$24,091,210	59.0	\$36,948,335	67.1	\$12,857,125	53.3
Improvements.....	16,881,025	....	18,110,730	....	1,229,705	7.3
	\$40,972,235		\$55,059,065		\$14,086,830	
Ward 2—						
Taxable land.....	\$17,427,400	50.8	\$26,543,275	56.1	\$9,115,875	52.3
Improvements.....	16,851,135	....	20,733,095	....	3,881,960	23.0
	34,278,535		47,276,370		12,997,835	
Ward 3—						
Taxable land.....	\$12,331,535	57.2	\$19,331,055	62.3	\$6,999,520	56.7
Improvements.....	9,208,905	....	10,244,020	....	1,035,115	11.2
	21,540,440		29,575,075		8,034,635	
Ward 4—						
Taxable land.....	\$19,607,830	55.8	\$30,945,955	63.4	\$11,338,125	57.8
Improvements.....	15,490,345	....	17,870,415	....	2,380,070	15.3
	35,098,175		48,816,370		13,718,195	
Ward 5—						
Taxable land.....	\$7,812,475	53.8	\$9,817,080	57.0	\$2,004,605	25.6
Improvements.....	6,713,435	....	7,395,890	....	682,455	10.2
	14,525,910		17,212,970		2,687,060	
All Wards—						
Taxable land.....	\$81,270,450	55.5	\$123,585,700	62.4	\$42,315,250	52.0
Improvements.....	65,144,845	....	74,354,150	....	9,209,305	14.1
	\$146,415,295		\$197,939,850		\$51,524,555	

Ordinary Real Estate, Exclusive of "Special Franchises" and "Real Estate of Corporations," Borough of Richmond.

	Assessed Value, 1906.	Per Cent. Land Value of Total Value, 1906.	Assessed Value, 1907.	Per Cent. Land Value of Total Value, 1907.	Increase, 1906 to 1907.	Per Cent. of Increase, 1906-1907.
Ward 1—						
Taxable land.....	\$7,063,280	46.9	\$7,646,816	47.6	\$583,536	8.2
Improvements.....	7,988,946	....	8,413,796	....	424,850	5.3
	\$15,052,226		\$16,060,612		\$1,008,386	
Ward 2—						
Taxable land.....	\$4,594,295	49.5	\$5,408,765	52.2	\$814,470	17.7
Improvements.....	4,686,470	....	4,950,125	....	263,655	5.6
	9,280,765		10,358,890		1,078,125	
Ward 3—						
Taxable land.....	\$3,646,485	43.6	\$4,365,555	45.9	\$719,070	19.4
Improvements.....	4,706,605	....	5,144,365	....	437,760	9.3
	8,353,090		9,509,920		1,156,830	

	Assessed Value, 1906.	Per Cent. Land Value of Total Value, 1906.	Assessed Value, 1907.	Per Cent. Land Value of Total Value, 1907.	Increase, 1906 to 1907.	Per Cent. of Increase, 1906-1907.
Ward 4—						
Taxable land.....	\$3,487,535	57.3	\$5,805,850	66.5	\$2,318,315	65.3
Improvements.....	2,593,960	....	2,966,075	....	372,115	14.3
		6,081,495		8,771,925		2,690,430
Ward 5—						
Taxable land.....	\$1,747,276	48.0	\$2,244,936	51.5	\$497,660	28.5
Improvements.....	1,911,608	....	2,113,828	....	202,220	10.5
		3,658,884		4,358,764		699,880
All Wards—						
Taxable land.....	\$20,538,871	48.4	\$25,471,922	51.9	\$4,933,051	24.0
Improvements.....	21,887,589	....	23,588,189	....	1,700,600	8.0
		\$42,426,460		\$49,060,111		\$6,633,651

Real Estate Bureau.

The following tabulated statement shows the assessed valuation of real estate by sections and wards in the several boroughs constituting The City of New York for the year 1907, as compared with the assessed valuation for the year 1906:

BOROUGH OF MANHATTAN.

	Assessment Roll, 1906.	Assessment Roll, 1907.	Increase.
Section 1.....	\$685,400,440 00	\$726,628,710 00	\$41,228,270 00
Section 2.....	485,542,910 00	511,712,010 00	26,169,100 00
Section 3.....	805,626,550 00	840,529,150 00	34,902,600 00
Section 4.....	490,165,800 00	525,480,900 00	35,315,100 00
Section 5.....	748,165,460 00	773,658,050 00	25,492,590 00
Section 6.....	223,879,900 00	241,333,800 00	17,453,900 00
Section 7.....	316,917,211 00	340,728,981 00	23,811,770 00
Section 8.....	66,686,310 00	75,179,700 00	8,493,390 00
Total.....	\$3,822,384,581 00	\$4,035,251,301 00	\$212,866,720 00
Real estate of corporations.....	14,401,950 00	20,373,150 00	5,971,200 00
Total.....	\$3,836,786,531 00	\$4,055,624,451 00	\$216,837,920 00
Special franchises	268,565,750 00	336,346,500 00	67,780,750 00
Total.....	\$4,105,352,281 00	\$4,391,970,951 00	\$286,618,670 00

BOROUGH OF THE BRONX.

	Assessment Roll, 1906.	Assessment Roll, 1907.	Increase.
Section 9.....	\$96,678,780 00	\$101,268,360 00	\$4,589,580 00
Section 10.....	69,900,545 00	77,348,250 00	7,447,705 00
Section 11.....	84,675,901 00	91,562,508 00	6,886,607 00
Section 12.....	17,075,521 00	19,780,496 00	2,704,975 00
Section 13.....	7,034,230 00	7,393,280 00	359,050 00
Ward 24.....	47,044,600 00	52,379,111 00	5,334,511 00
Total.....	\$322,409,577 00	\$349,732,005 00	\$27,322,428 00
Real estate of corporations.....	19,378,025 00	25,434,725 00	6,056,700 00
Total.....	\$341,787,602 00	\$375,166,730 00	\$33,379,128 00
Special franchises	13,992,000 00	21,521,000 00	7,529,000 00
Total.....	\$355,779,602 00	\$396,687,730 00	\$40,908,128 00

BOROUGH OF BROOKLYN.

	Assessment Roll, 1906.	Assessment Roll, 1907.	Increase.
Section 1.....	\$106,845,240 00	\$109,251,620 00	\$2,406,380 00
Section 2.....	66,686,495 00	67,338,285 00	651,790 00
Section 3.....	48,559,545 00	56,043,955 00	7,484,410 00
Section 4.....	90,980,385 00	94,394,280 00	3,413,895 00
Section 5.....	44,232,845 00	50,937,265 00	6,704,420 00
Section 6.....	133,195,770 00	136,256,820 00	3,061,050 00
Section 7.....	78,941,385 00	81,371,310 00	2,429,925 00
Section 8.....	80,187,770 00	82,587,380 00	2,399,610 00
Section 9.....	50,328,960 00	51,581,380 00	1,252,420 00
Section 10.....	34,291,360 00	37,831,660 00	3,540,300 00
Section 11.....	66,415,805 00	72,273,975 00	5,858,170 00
Section 12.....	28,211,630 00	34,641,190 00	6,429,560 00
Section 13.....	21,894,830 00	25,599,885 00	3,705,055 00
Section 15.....	7,298,035 00	10,481,180 00	3,183,145 00
Section 16.....	38,083,255 00	49,036,385 00	10,953,130 00
Section 17.....	12,718,580 00	17,013,365 00	4,294,785 00

	Assessment Roll, 1906.	Assessment Roll, 1907.	Increase.
Section 18.....	17,806,865 00	21,049,375 00	3,242,510 00
Section 19.....	14,014,090 00	15,913,215 00	1,899,125 00
Section 20.....	.....	14,743,365 00	.....
Section 21.....	.....	18,788,785 00	.....
Ward 26.....	1,931,600 00	2,020,320 00	88,720 00
Ward 29.....	31,700 00	37,950 00	6,250 00
Ward 30.....	474,065 00	.....	.....
Ward 31.....	36,135,442 00	8,234,695 00	.....
Ward 32.....	13,511,545 00	14,598,745 00	1,087,200 00
Total.....	\$992,777,197 00	\$1,072,026,385 00	\$79,249,188 00
Real estate of corporations.....	10,442,225 00	13,884,225 00	3,442,000 00
Total.....	\$1,003,219,422 00	\$1,085,910,610 00	\$82,691,188 00
Special franchises	68,787,750 00	95,311,300 00	26,523,550 00
Total.....	\$1,072,007,172 00	\$1,181,221,910 00	\$109,214,738 00

BOROUGH OF QUEENS.

	Assessment Roll, 1906.	Assessment Roll, 1907.	Increase.
Ward 1.....	\$40,972,235 00	\$55,059,065 00	\$14,086,830 00
Ward 2.....	34,278,535 00	47,276,370 00	12,997,835 00
Ward 3.....	21,540,440 00	29,575,075 00	8,034,635 00
Ward 4.....	35,098,175 00	48,816,370 00	13,718,195 00
Ward 5.....	14,525,910 00	17,212,970 00	2,687,060 00
Total.....	\$146,415,295 00	\$197,939,850 00	\$51,524,555 00
Real estate of corporations.....	4,697,610 00	8,030,225 00	3,332,615 00
Total.....	\$151,112,905 00	\$205,970,075 00	\$54,857,170 00
Special franchises	8,333,300 00	11,698,700 00	3,365,400 00
Total.....	\$159,446,205 00	\$217,668,775 00	\$58,222,570 00

BOROUGH OF RICHMOND.

	Assessment Roll, 1906.	Assessment Roll, 1907.	Increase.
Ward 1.....	\$15,052,226 00	\$16,060,612 00	\$1,008,386 00
Ward 2.....	9,280,765 00	10,358,890 00	1,078,125 00
Ward 3.....	8,353,090 00	9,509,920 00	1,156,830 00
Ward 4.....	6,081,495 00	8,771,925 00	2,690,430 00
Ward 5.....	3,658,884 00	4,358,764 00	699,880 00
Total.....	\$42,426,460 00	\$49,060,111 00	\$6,633,651 00
Real estate of corporations.....	1,675,025 00	1,893,625 00	218,600 00
Total.....	\$44,101,485 00	\$50,953,736 00	\$6,852,251 00
Special franchises	1,800,500 00	1,977,500 00	177,000 00
Total.....	\$45,901,985 00	\$52,931,236 00	\$7,029,251 00

Recapitulation.

	Assessment Roll, 1906.	Assessment Roll, 1907.	Net Increase.
Manhattan	\$4,105,352,281 00	\$4,391,970,951 00	\$286,618,670 00
The Bronx	355,779,602 00	396,687,730 00	40,908,128 00
Brooklyn	1,072,007,172 00	1,181,221,910 00	109,214,738 00
Queens	159,446,205 00	217,668,775 00	58,222,570 00
Richmond	45,901,985 00	52,931,236 00	7,029,251 00
Total.....	\$5,738,487,245 00	\$6,240,480,602 00	\$501,993,357 00

Real Estate of Corporations.

Borough.	Assessment Roll, 1906.	Assessment Roll, 1907.	Increase.	Per Cent. of Increase.
Manhattan	\$14,401,950 00	\$20,373,150 00	\$5,971,200 00	41.5
The Bronx	19,378,025 00	25,434,725 00	6,056,700 00	31.2
Brooklyn	10,442,225 00	13,884,225 00	3,442,000 00	33.0
Queens	4,697,610 00	8,030,225 00	3,332,615 00	72.2
Richmond	1,675,025 00	1,893,625 00	218,600 00	13.0
Total	\$50,594,835 00	\$69,615,950 00	\$19,021,115 00	37.6

Special Franchises, 1906 and 1907 (Assessed Valuations Fixed by the State Board of Tax Commissioners, Under Chapter 712, Laws of 1899).

Borough.	Valuation, 1906.	Valuation, 1907.	Increase.	Per Cent. of Increase.
Manhattan	\$268,565,750 00	\$336,346,500 00	\$67,780,750 00	25.2
The Bronx	13,992,000 00	21,521,000 00	7,529,000 00	54.5
Brooklyn	68,787,750 00	95,311,300 00	26,523,550 00	38.5
Queens	8,333,300 00	11,698,700 00	3,365,400 00	40.4
Richmond	1,800,500 00	1,977,500 00	177,000 00	9.8
Total	\$361,479,300 00	\$466,855,000 00	\$105,375,700 00	29.1

Special Franchise from 1900 to 1907 (Assessed Valuations Fixed by the State Board of Tax Commissioners, Under Chapter 712, Laws of 1899).

Year.	Manhattan.	The Bronx.	Brooklyn.	Queens.	Richmond.	Total.
1900	\$166,763,669	\$7,272,249	\$39,250,552	\$4,036,817	\$2,336,064	\$219,679,351
1901	160,954,387	7,466,283	35,084,220	5,768,494	2,060,810	211,334,194
1902	167,169,240	9,071,700	37,522,490	5,264,900	1,591,825	220,620,155
1903	177,447,700	9,573,100	41,124,700	5,528,000	1,510,825	235,184,325
1904	189,944,100	10,791,600	43,790,950	5,496,600	1,498,200	251,521,450
1905	228,054,000	14,117,000	52,206,950	6,232,600	1,583,000	302,193,550
1906	268,565,750	13,992,000	68,787,750	8,333,300	1,800,500	361,479,300
1907	336,346,500	21,521,000	95,311,300	11,698,700	1,977,500	466,855,000

Detail, Real Estate, City of New York, 1907.

Boroughs.	Taxable Land.	Improvements.	Real Estate of Corporations.	Special Franchises.	Total Real Estate.
Manhattan	\$2,712,261,571	\$1,322,989,730	\$20,373,150	\$336,346,500	\$4,391,970,951
The Bronx	216,060,946	133,671,059	25,434,725	21,521,000	396,687,730
Brooklyn	480,211,365	591,815,020	13,884,225	95,311,300	1,181,221,910
Queens	123,585,700	74,354,150	8,030,225	11,698,700	217,668,775
Richmond	25,471,922	23,588,189	1,893,625	1,977,500	52,931,236
Total	\$3,557,591,504	\$2,146,418,148	\$69,615,950	\$466,855,000	\$6,240,480,602

Table Showing Assessed Value of Real Estate in the Several Boroughs, as Corrected from the Records by Increase by Notice, by Reductions for Equalization and by Exemption Under Various Laws.

	Annual Record, January, 1907.	Increase by Notice.	Exemption.	Equalization.	Parsonage.	Clergy.	Pension.	Special Franchise.	Annual Record, June 1, 1907.
Manhattan	\$4,078,106,001 00	\$3,112,500 00	\$14,804,250 00	\$10,509,100 00	\$243,200 00	\$36,000 00	\$1,500 00	\$336,346,500 00	\$4,391,970,951 00
The Bronx	375,356,030 00	881,800 00	642,000 00	268,700 00	134,000 00	24,400 00	2,000 00	21,521,000 00	396,687,730 00
Brooklyn	1,089,511,420 00	1,276,000 00	1,977,700 00	2,351,850 00	354,700 00	155,650 00	36,910 00	95,311,300 00	1,181,221,910 00
Queens	206,577,520 00	180,000 00	406,320 00	196,600 00	138,000 00	37,925 00	8,600 00	11,698,700 00	217,668,775 00
Richmond	51,081,361 00	117,850 00	45,000 00	87,975 00	77,500 00	34,500 00	500 00	1,977,500 00	52,931,236 00
Total	\$5,800,632,332 00	\$5,568,150 00	\$17,875,270 00	\$13,414,225 00	\$947,400 00	\$288,475 00	\$49,510 00	\$466,855,000 00	\$6,240,480,602 00

Assessed Valuation of Real Estate at Opening of Books Second Monday of January, and Amount Held on Receiver's Books, 1899 to 1907.

	Manhattan.		The Bronx.		Brooklyn.		Queens.		Richmond.		Total at Opening of Books.	Total Held on Receiver's Books.
	At Opening of Books on Second Monday of January.	Held on Receiver's Books.	At Opening of Books on Second Monday of January.	Held on Receiver's Books.	At Opening of Books on Second Monday of January.	Held on Receiver's Books.	At Opening of Books on Second Monday of January.	Held on Receiver's Books.	At Opening of Books on Second Monday of January.	Held on Receiver's Books.		
1899	\$2,062,410,975	\$2,054,903,875	\$123,989,120	\$123,702,030	\$615,033,598	\$609,822,267	\$108,340,475	\$103,752,600	\$40,574,297	\$40,264,692	\$2,950,348,465	\$2,932,445,464
1900	2,071,639,436	2,231,502,655	130,655,450	138,494,849	614,738,749	651,408,500	102,698,990	104,427,772	40,920,904	42,723,924	2,960,653,529	3,168,557,700
1901	2,127,840,526	2,285,188,713	136,720,395	143,808,303	626,132,806	658,962,119	102,071,795	107,179,620	40,950,080	42,639,506	3,033,715,602	3,237,778,261
1902	2,196,571,028	2,358,939,618	145,050,173	153,500,568	638,780,658	670,533,508	104,131,496	108,859,704	37,588,014	38,814,181	3,122,121,369	3,330,647,579
1903	3,326,480,332	3,483,793,382	226,596,647	247,090,767	811,906,457	853,760,357	114,199,488	123,781,723	40,084,457	43,124,597	4,519,267,381	4,751,550,826
1904	3,512,439,261	3,676,857,411	251,620,397	261,026,477	863,805,107	901,994,957	127,459,950	131,379,225	43,066,424	44,205,709	4,798,390,239	5,015,463,779
1905	3,605,354,941	3,820,754,181	262,293,538	274,859,593	892,426,647	940,982,302	135,637,935	140,404,990	43,324,230	44,581,235	4,939,037,291	5,221,582,301
1906	3,851,101,031	4,105,352,281	344,745,002	355,779,602	1,007,805,022	1,072,007,172	151,630,705	159,446,205	44,845,830	45,901,985	5,400,127,590	5,738,487,245
1907	4,078,106,001	4,391,970,951	375,356,030	396,687,730	1,089,511,420	1,181,221,910	206,577,520	217,668,775	51,081,361	52,931,236	5,800,632,332	6,240,480,602

Number of Pieces of Real Estate Assessed and Number of Applications for Reduction for Each Year, 1899 to 1907.

	Manhattan.		The Bronx.		Brooklyn.		Queens.		Richmond.		Total Pieces.	Total Applications.
	Number of Pieces Assessed.	Number of Applications for Reduction.	Number of Pieces Assessed.	Number of Applications for Reduction.	Number of Pieces Assessed.	Number of Applications for Reduction.	Number of Pieces Assessed.	Number of Applications for Reduction.	Number of Pieces Assessed.	Number of Applications for Reduction.		
1899	113,127	4,644	50,228	399	224,018	1,576	113,250	2,759	22,748	1,168	523,371	10,546
1900	113,526	2,414	52,004	319	229,903	1,518	89,751	1,345	22,926	738	508,110	6,334
1901	112,041	1,794	52,898	254	231,950	2,193	90,675	1,250	23,912	345	511,476	5,836
1902	106,994	1,515	52,095	380	204,838	1,577	89,147	627	23,887	334	476,961	4,433
1903	106,783	5,364	51,683	1,080	204,548	3,567	89,804	567	24,100	200	476,918	10,778
1904	103,661	3,248	51,863	478	197,438	1,724	89,783	546	24,474	198	467,219	6,194
1905	102,766	2,140	52,884	233	184,524	1,130	92,072	460	24,902	284	457,148	4,247
1906	101,215	1,861	53,438	375	183,449	1,229	94,054	300	25,276	219	457,432	3,984
1907	100,368	1,661	54,383	387	184,104	1,066	98,805	150	25,950	387	463,610	3,651

Total Number of Pieces Assessed by Boroughs.

Boroughs.	1906.	1907.
Manhattan	101,215	100,368
The Bronx	53,438	54,383
Brooklyn	183,449	184,104
Queens	94,054	98,805
Richmond	25,276	25,950
Total	457,432	463,610

Real Estate Assessment Rolls Prepared for Delivery to the Board of Aldermen.

Boroughs.	Volumes, 1906.	Volumes, 1907.
Manhattan	34	40
The Bronx	26	34
Brooklyn	98	148
Queens	49	61
Richmond	14	14
Total	221	297

PERSONAL BUREAU.

TAXABLE PERSONAL ESTATE FOR THE YEAR 1907.

The taxable personal estate for 1907, as set forth in detail in the accompanying tables, is made up of the following:

Resident corporations.....	\$61,789,682
Non-resident corporations.....	27,848,505
Resident, personal.....	282,515,281
Non-resident, personal.....	66,004,168
Estates.....	116,732,232

Total..... \$554,889,871

By reference to the accompanying tabulated statements of assessed valuations of personal estate for 1906 and 1907 it will be seen that the total decrease for 1907 is made up as follows:

Assessed Valuations of Corporations for 1905 and 1906.

Boroughs.	1906.	1907.	Decrease.	Increase.
Manhattan	\$89,209,115 00	\$80,149,555 00	\$9,059,560 00	.....
The Bronx	1,083,605 00	1,319,145 00	.....	\$235,540 00
Brooklyn	6,024,035 00	6,686,262 00	.....	662,227 00
Queens	973,560 00	1,146,115 00	.....	172,555 00
Richmond	265,620 00	337,110 00	.....	71,490 00
Total.....	\$97,555,935 00	\$89,638,187 00	\$9,059,560 00	\$1,141,812 00
	89,638,187 00			
Net decrease.....	\$7,917,748 00			

Assessed Valuations of Estates for 1906 and 1907.

Boroughs.	1906.	1907.	Increase.
Manhattan	\$88,211,015 00	\$98,315,010 00	\$10,103,995 00
The Bronx	943,725 00	1,060,330 00	116,605 00
Brooklyn	14,266,745 00	14,976,410 00	709,665 00
Queens	1,285,823 00	1,515,447 00	229,624 00
Richmond	748,150 00	865,035 00	116,885 00
Total	\$105,455,458 00	\$116,732,232 00	\$11,276,774 00
		105,455,458 00	
Net increase		\$11,276,774 00	

Assessed Valuations of Individuals, 1906 and 1907.

Boroughs.	1906.	1907.	Decrease.	Increase.
Manhattan	\$269,764,420 00	\$254,189,593 00	\$15,574,827 00	.....
The Bronx	16,001,527 00	11,736,224 00	4,265,303 00	.....
Brooklyn	67,432,030 00	71,203,875 00	.....	\$3,771,845 00
Queens	7,435,045 00	8,529,700 00	.....	1,094,655 00
Richmond	3,662,525 00	2,860,060 00	802,465 00	.....
Total	\$364,295,547 00	\$348,519,452 00	\$20,642,595 00	\$4,866,500 00
	348,519,452 00			
Net decrease	\$15,776,095 00			

Net decrease in corporations.....	\$7,917,748 00
Net decrease in individuals.....	15,776,095 00
Net increase in estates.....	.....
Total	\$23,693,843 00
	11,276,774 00
Total net decrease.....	\$12,417,069 00

The following statements show the assessed value of personal property for the year 1907, as compared with the year 1906, in the several boroughs constituting The City of New York:

BOROUGH OF MANHATTAN.

Final Assessment Rolls, 1906 and 1907.

	Valuations, 1906.	Valuations, 1907.	Increase.	Decrease.
Resident corporations	\$59,280,110 00	\$53,041,380 00	.....	\$6,238,730 00
Non-resident, corporations.....	29,929,005 00	27,108,175 00	.....	2,820,830 00
Personal	203,835,575 00	188,478,083 00	.....	15,357,492 00
Non-resident, personal.....	65,928,845 00	65,711,510 00	.....	217,335 00
Estates	88,211,015 00	98,315,010 00	\$10,103,995 00	.....
Total	\$447,184,550 00	\$432,654,158 00	\$10,103,995 00	\$24,634,387 00
	432,654,158 00			
Decrease	\$14,530,392 00			

Table Showing the Assessed Value of Personal Property, Borough of Manhattan, as it Appeared on the Books of Annual Record, January 14, 1907; also the Amount Canceled and the Amount Retained on the Final Assessment Rolls as Transmitted to the Board of Aldermen July 1, 1907.

	Annual Record.	Canceled.	Assessment Roll.
Resident corporations	\$1,171,685,000 00	\$1,118,643,620 00	\$53,041,380 00
Non-resident corporations	219,152,500 00	192,044,325 00	27,108,175 00
Personal	554,511,305 00	366,033,222 00	188,478,083 00
Non-resident, personal	223,229,615 00	157,518,105 00	65,711,510 00
Estates	356,505,905 00	258,190,895 00	98,315,010 00
Total	\$2,525,084,325 00	\$2,092,430,167 00	\$432,654,158 00
	2,092,430,167 00		
Decrease	\$432,654,158 00		

Names on Annual Record and on Final Assessment Rolls, 1907.

	Annual Record.	Canceled.	Assessment Roll.
Resident corporations	11,525	6,521	5,004
Non-resident corporations	4,262	1,890	2,372
Personal	28,117	15,077	13,040
Non-resident, personal	11,023	5,707	5,316
Estates	3,283	1,423	1,860
	58,210	30,618	27,592
	30,618		
Total	27,592		

BOROUGH OF THE BRONX.

Final Assessment Rolls, 1906 and 1907.

	Valuations, 1906.	Valuations, 1907.	Increase.	Decrease.
Personal	\$16,001,527 00	\$11,736,224 00	.....	\$4,265,303 00
Estates	943,725 00	1,060,330 00	\$116,605 00	.....
Corporations	1,083,605 00	1,319,145 00	235,540 00	.....
Total	\$18,028,857 00	\$14,115,699 00	\$352,145 00	\$4,265,303 00
	14,115,699 00			352,145 00
Decrease	\$3,913,158 00			\$3,913,158 00

Assessed Valuations, Personal Property, on Annual Record, January 14, 1907, and Final Assessment Rolls, 1907.

	Annual Record.	Canceled.	Assessment Roll.
Personal	\$29,611,697 00	\$17,875,473 00	\$11,736,224 00
Estates	3,294,025 00	2,233,695 00	1,060,330 00
Corporations	36,347,450 00	35,028,305 00	1,319,145 00
Total	\$69,253,172 00	\$55,137,473 00	\$14,115,699 00
	55,137,473 00		
Decrease	\$14,115,699 00		

Names on Annual Record and on Final Assessment Rolls, 1907.

	Annual Record.	Canceled.	Assessment Roll.
Personal	4,013	2,157	1,856
Estates	237	120	117
Corporations	500	334	166
	4,750	2,611	2,139
	2,611		
Total	2,139		

BOROUGH OF BROOKLYN.
Final Assessment Rolls, 1906 and 1907.

	Valuations, 1906.	Valuations, 1907.	Increase.	Decrease.
Personal	\$67,432,030 00	\$71,203,875 00	\$3,771,845 00	.....
Estates	14,266,745 00	14,976,410 00	709,665 00	.....
Resident corporations	5,335,230 00	5,945,932 00	610,702 00	.....
Non-resident corporations	688,805 00	740,330 00	51,525 00	.....
	\$87,722,810 00	\$92,866,547 00	\$5,143,737 00	.....
		87,722,810 00		
Increase.....		\$5,143,737 00		

Assessed Valuations, Personal Property, on Annual Record, January 14, 1907, and on
Final Assessment Rolls, 1907.

	Annual Record.	Canceled.	Assessment Roll.
Personal	\$195,152,905 00	\$124,213,130 00	\$70,939,775 00
Estates	41,775,220 00	26,798,810 00	14,976,410 00
Resident corporations	201,565,300 00	195,619,368 00	5,945,932 00
Non-resident corporations	4,275,000 00	3,534,670 00	740,330 00
Non-resident individuals	1,420,000 00	1,155,900 00	264,100 00
	\$444,188,425 00	\$351,321,878 00	\$92,866,547 00
	351,321,878 00		
Decrease.....	\$92,866,547 00		

Names on Annual Record and on Final Assessment Rolls, 1907.

	Annual Record.	Canceled.	Assessment Roll.
Personal	19,600	10,976	8,624
Estates	1,221	519	702
Resident corporations	1,375	869	506
Non-resident corporations	61	23	38
Non-resident individuals	119	93	26
	22,376	12,480	9,896
	12,480		
Total.....	9,896		

BOROUGH OF QUEENS.
Final Assessment Rolls, 1906 and 1907.

	Valuations, 1906.	Valuations, 1907.	Increase.	Decrease.
Personal	\$7,435,045 00	\$8,529,700 00	\$1,094,655 00	.....
Estates	1,285,823 00	1,515,447 00	229,624 00	.....
Corporations	973,560 00	1,146,115 00	172,555 00	.....
	\$9,694,428 00	\$11,191,262 00	\$1,496,834 00	.....
		9,694,428 00		
Increase.....		\$1,496,834 00		

Assessed Valuations, Personal Property, on Annual Record, January 14, 1907, and on
Final Assessment Rolls, 1907.

	Annual Record.	Canceled.	Assessment Roll.
Personal	\$16,979,400 00	\$8,449,700 00	\$8,529,700 00
Estates	5,382,323 00	3,866,876 00	1,515,447 00
Corporations	40,303,150 00	39,157,035 00	1,146,115 00
	\$62,664,873 00	\$51,473,611 00	\$11,191,262 00
	51,473,611 00		
Decrease.....	\$11,191,262 00		

Names on Annual Record and on Final Assessment Rolls, 1907.

	Annual Record.	Canceled.	Assessment Roll.
Personal	2,185	816	1,369
Estates	223	104	119
Corporations	231	133	98
	2,639	1,053	1,586
	1,053		
Total.....	1,586		

BOROUGH OF RICHMOND.
Final Assessment Rolls, 1906 and 1907.

	Valuations, 1906.	Valuations, 1907.	Increase.	Decrease.
Personal	\$3,662,525 00	\$2,860,060 00	.....	\$802,465 00
Estates	748,150 00	865,035 00	\$116,885 00	.....
Corporations	265,620 00	337,110 00	71,490 00	.....
	\$4,676,295 00	\$4,062,205 00	\$188,375 00	\$802,465 00
	4,062,205 00			
Decrease.....	\$614,090 00			

Assessed Valuation, Personal Property, on Annual Record, January 14, 1907, and on
Final Assessment Rolls, 1907.

	Annual Record.	Canceled.	Assessment Roll.
Personal	\$7,799,950 00	\$4,939,890 00	\$2,860,060 00
Estates	1,279,350 00	414,315 00	865,035 00
Corporations	10,210,000 00	9,872,890 00	337,110 00
	\$19,289,300 00	\$15,227,095 00	\$4,062,205 00
	15,227,095 00		
Decrease.....	\$4,062,205 00		

Names on Annual Record and on Final Assessment Rolls, 1907.

	Annual Record.	Canceled.	Assessment Roll.
Personal	1,630	887	743
Estates	136	51	85
Corporations	64	36	28
	1,830	974	856
	974		
Total.....	856		

RECAPITULATION.

Comparative Statement Showing Assessed Valuations of Personal Property on the
Final Assessment Rolls for 1906 and 1907, in The City of New York.

	Valuations, 1906.	Valuations, 1907.	Increase.	Decrease.
Manhattan	\$447,184,550 00	\$432,654,158 00	.....	\$14,530,392 00
The Bronx	18,028,857 00	14,115,699 00	.....	3,913,158 00
Brooklyn	87,722,810 00	92,866,547 00	\$5,143,737 00	.....
Queens	9,694,428 00	11,191,262 00	1,496,834 00	.....
Richmond	4,676,295 00	4,062,205 00	.....	614,090 00
	\$567,306,940 00	\$554,889,871 00	\$6,640,571 00	\$19,057,640 00
	554,889,871 00			6,640,571 00
Decrease.....	\$12,417,069 00			\$12,417,069 00

Summary of Assessed Valuations of Personal Property Shown on Annual Record,
Values Canceled and Amount Held on Final Assessment Rolls, by Boroughs, 1907.

	Annual Record.	Canceled.	Assessment Roll.
Manhattan	\$2,525,084,325 00	\$2,092,430,167 00	\$432,654,158 00
The Bronx	69,181,630 00	55,065,931 00	14,115,699 00

	Annual Record.	Canceled.	Assessment Roll.
Brooklyn	444,188,425 00	351,321,878 00	92,866,547 00
Queens	62,664,873 00	51,473,611 00	11,191,262 00
Richmond	19,289,300 00	15,227,095 00	4,062,205 00
	\$3,120,408,553 00	\$2,565,518,682 00	\$554,889,871 00
	2,565,518,682 00		
Total	\$554,889,871 00		

Total Names on Annual Record January 14, 1907, by Boroughs, Number Canceled and Number Held on Final Assessment Rolls for 1907.

	Annual Record.	Canceled.	Assessment Roll.
Manhattan	58,210	30,618	27,592
The Bronx	4,842	2,703	2,139
Brooklyn	22,376	12,480	9,896
Queens	2,639	1,053	1,586
Richmond	1,830	974	856
	89,897	47,828	42,069
	47,828		
Total	42,069		

Detail, Personal Estate, City of New York, 1907.

Boroughs.	Resident Corporations.	Non-resident Corporations.	Resident Personal.	Non-resident Personal.	Estates.	Total Personal.
Manhattan	53,041,380	27,108,175	188,478,083	65,711,510	98,315,010	432,654,158
The Bronx	1,319,145		11,707,666	28,558	1,060,330	14,115,699
Brooklyn	5,945,932	740,330	70,939,775	264,100	14,976,410	92,866,547
Queens	1,146,115		8,529,700		1,515,447	11,191,262
Richmond	337,100		2,860,060		865,035	4,062,205
Total	61,789,682	27,848,505	282,515,284	66,004,168	116,732,232	554,889,871

Tax on Bank Shares by Boroughs, from 1899 to 1906.

Year.	Manhattan.	The Bronx.	Brooklyn.	Queens.	Richmond.	Total Tax.
1899	\$1,761,742 33	\$2,232 96	\$102,706 40	\$8,819 19	\$3,846 98	\$1,879,347 86
1900	1,716,423 18	1,308 12	84,880 99	3,653 89	3,493 75	1,809,759 93
1901	1,742,918 95	3,893 31	77,072 25	3,521 91	2,721 60	1,830,128 02
1902	1,929,640 70	4,189 44	78,627 52	3,701 65	3,490 74	2,019,650 05
1903	2,574,871 01	2,997 52	76,875 40	6,707 50	5,148 74	2,666,600 17
1904	2,596,261 49	3,206 68	81,184 97	6,607 21	4,275 24	2,691,535 59
1905	2,670,676 31	3,667 64	79,477 85	6,924 35	3,425 35	2,764,171 50
1906	2,781,894 83	4,281 18	103,978 87	7,374 25	4,037 30	2,901,566 43

Section 24 of the Tax Law provides for the assessment of bank shares at their book value and for a uniform tax rate of 1 per cent. throughout the State. The assessment is made as of June 1, and the tax is payable December 31.

Bank share assessments are not included in the aggregate assessments of real and personal property submitted in this report. The tax, when collected, is turned into the General Fund, and becomes available for the general expenses of the City.

Assessed Valuations of Real and Personal Estate in The City of New York, by Boroughs, Since 1898, Date of Consolidation.

	Manhattan.		The Bronx.		Brooklyn.		Queens.		Richmond.		Aggregate.
	Real Estate.	Personal.	Real Estate.	Personal.	Real Estate.	Personal.	Real Estate.	Personal.	Real Estate.	Personal.	
1898	\$1,754,982,400	\$509,022,449	\$101,585,523	\$1,735,121							\$2,367,325,493
1899	2,054,903,875	483,675,942	123,702,030	6,806,988	\$609,822,267	\$45,270,713	\$103,752,600	\$6,314,032	\$40,264,692	\$3,838,890	3,478,352,029
1900	2,231,502,655	421,861,632	138,494,849	8,013,641	651,408,500	43,937,440	104,427,772	5,498,681	42,723,924	6,264,204	3,654,133,298
1901	2,285,188,713	428,279,951	143,808,303	12,188,607	658,962,119	89,241,624	107,179,620	10,826,810	42,639,506	9,655,620	3,787,970,873
1902	2,358,939,618	412,388,258	153,500,568	12,683,110	670,533,508	85,577,102	108,859,704	9,026,134	38,814,181	6,725,535	3,857,947,718
1903	3,483,793,382	549,843,253	247,090,767	14,762,041	853,760,357	100,052,348	123,781,723	10,176,900	43,124,597	6,031,550	5,432,416,918
1904	3,676,857,411	508,478,655	261,026,477	14,756,953	901,994,957	88,576,775	31,379,225	7,477,425	44,205,709	5,792,070	5,646,542,657
1905	3,820,754,181	568,390,790	274,859,593	16,673,625	940,982,302	90,911,963	40,404,990	9,094,738	44,581,235	5,490,810	5,912,144,227
1906	4,105,352,281	447,184,550	355,779,602	18,028,857	1,072,007,172	87,722,810	159,446,205	9,694,428	45,901,985	4,676,295	6,305,794,185
1907	4,391,970,951	432,654,158	396,687,730	14,115,699	1,181,221,910	92,866,547	217,668,775	11,191,262	52,931,236	4,062,205	6,795,341,915

Tax Rate in the Several Boroughs of The City of New York, from 1898 to 1906, Including State Tax.

	Manhattan.	The Bronx.	Brooklyn.	Queens.	Richmond.	State Tax.
	Cents.	Cents.	Cents.	Cents.	Cents.	Mills.
1898	2.01	2.01				2.08
1899	2.4804	2.4804	2.36424	3.27445	2.42373	2.49
1900	2.24771	2.24771	2.32113	2.34216	2.22073	1.96
1901	2.31733	2.31733	2.38853	2.35702	2.35191	1.20
1902	2.27344	2.27344	2.35353	2.31873	2.33653	.13
1903	1.41367	1.41367	1.48945	1.47508	1.49675	.13
1904	1.51342	1.51342	1.57296	1.57228	1.59281	.13
1905	1.49051	1.49051	1.56264	1.55523	1.55821	.09
1906	1.47890	1.47890	1.53769	1.55484	1.55422	.011495

Note—The tax rates given for the several boroughs include the State tax for the previous year. The borough rates are given in cents, the State tax in mills, being the tax imposed on \$1 of the assessed valuation.

The tax rate in the four counties varies because county expenses are a county charge.

EXEMPTIONS.

List of Exempt Real Estate as Follows:

The United States Government—Exempted by Sub-division 1, Section 4, Tax Law:	
Forts	\$11,133,000 00
Navy Yard	23,900,000 00
Post Office	11,618,000 00
Custom House	4,900,000 00
Quarantine	64,000 00
Public Places	381,000 00
Light Houses	400,700 00
Barge Office	540,000 00
Army Building	810,000 00
Assay Office	1,470,000 00
Treasury Building	3,925,000 00
Coast Survey	120,000 00
United States Appraisers' Stores	1,000,000 00
Government Land under water	5,000 00
Cemeteries	46,600 00
Total	\$60,313,300 00

The State of New York—Exempted by Sub-division 2, Section 4, Tax Law:

Armories	\$1,880,000 00
State Normal School	135,000 00
Rifle Range	84,500 00
State Lands	82,120 00
Total	\$2,181,620 00

The City of New York—Exempted by Sub-division 3, Section 4, Tax Law, Except Rapid Transit (Subway), Which Is Exempted by Contract:

Bath Houses	\$1,040,000 00
Recreation Piers	365,000 00
Board of Education	78,577,250 00
Fire Department	6,837,525 00
Street Cleaning Department	1,319,300 00
Department of Water Supply, Gas and Electricity, Aqueduct Property	32,262,770 00
Department of Docks and Ferries (Piers, Bulkheads and land under water)	58,200,650 00
Department of Bridges	47,375,200 00
Department of Correction	16,876,000 00
Department of Public Charities	15,598,750 00
Department of Parks (Public Places and Buildings)	429,724,155 00
Armories	10,588,300 00
Department of Health	774,000 00
Libraries (Public)	15,004,200 00
Police Department	5,076,200 00
Sewerage System	42,666,700 00
Fire and Police Electric System	1,755,000 00
Corporation Yards	413,200 00
Markets	3,675,000 00
Rapid Transit (Subway)	46,704,000 00
Total	\$814,833,200 00

Other Owners, Corporations, Associations, Etc.—Exempted by Sub-division 7, Section 4, Tax Law, and in a Few Cases by the Charter of the Corporation or by Special Laws:

Churches, Synagogues, Monasteries, Convents, Mission and Parish Houses, including Parochial Schools, Theological Seminaries and Cemeteries located on church lots	\$150,719,900 00
Asylums and Homes	27,868,325 00
Hospitals, Infirmarys and Dispensaries	30,269,500 00
Christian, Social, Moral and Mental, Benevolent Associations and Aid Societies, Nurseries, Settlement and Lodging Houses and Salvation Army properties	14,057,765 00
Colleges, Schools, Academies and Training Schools	26,948,100 00
Cemeteries	18,031,950 00
Libraries, other than City	9,351,600 00
Parsonages	978,400 00
Agricultural Societies	18,500 00

Other Owners, Corporations, Associations, Etc.—Exempted by Subdivision 7, Section 4, Tax Law, and in a Few Cases by the Charter of the Corporation or by Special Laws:

Pensioners	466,618 00
Clergy	299,025 00
Total	\$279,018,683 00

Location by Boroughs.

Manhattan	\$865,715,020 00
Bronx	78,247,530 00
Brooklyn	180,492,870 00
Queens	22,377,272 00
Richmond	9,514,111 00
Total	\$1,156,346,803 00

Total Exemptions of Real Estate by Boroughs in The City of New York, from 1898 to 1907.

Year.	Manhattan.	The Bronx.	Brooklyn.	Queens.	Richmond.	Total.
1898.....	\$367,520,300	\$22,013,656	\$121,959,120	\$5,907,830	\$1,790,600	\$519,191,506
1899.....	366,206,500	22,117,431	122,041,130	7,576,960	3,258,350	521,200,371
1900.....	387,052,800	30,457,270	124,647,033	8,047,370	2,862,249	553,066,722
1901.....	406,785,200	32,493,530	128,899,322	8,318,519	3,013,579	579,510,150
1902.....	464,411,350	42,767,060	140,448,027	11,505,569	4,779,698	663,911,704
1903.....	612,938,700	54,946,285	140,011,020	12,831,486	5,530,718	826,258,209
1904.....	738,583,600	56,823,155	183,372,905	14,860,061	6,122,588	999,762,309
1905.....	758,582,560	62,522,010	190,720,995	16,999,096	7,074,916	1,035,899,577
1906.....	817,602,300	74,384,265	198,367,835	17,492,421	9,907,716	1,117,754,537
1907.....	865,715,020	78,247,530	180,492,870	22,377,272	9,514,111	1,156,346,803

[From "Record and Guide," June 29, 1907.]

THE ASSESSMENT OF REAL ESTATE IN THE CITY OF NEW YORK.

BY HON. LAWSON PURDY,

President of the Department of Taxes and Assessments.

The block system of recording deeds forms the basis of the assessment system in the boroughs of Manhattan, The Bronx and Brooklyn. It is complete in Manhattan, in the territory west of the Bronx river in The Bronx, and in all but a small part of Brooklyn. In the boroughs of Queens and Richmond, assessments are still made by ward divisions, but the block system will be extended as rapidly as possible. Under the block system the boroughs are divided into sections and sections into blocks by unchangeable boundaries, the numbers of sections and blocks being permanent. Blocks are divided into lots, numbered consecutively from one up within each block. When large parcels are divided and improved, or become subject to separate ownership, these lot numbers are subject to change. In such cases new lot numbers must be added and when parcels formerly assessed separately are consolidated by improvement with a single structure, some lot numbers are dropped.

Accurate maps are necessary as the basis of a good system of assessment, and these maps must undergo constant change as streets are opened, large tracts of land divided, and small tracts are consolidated into one parcel. For the use of the Deputy Tax Commissioners who make the assessments, maps are prepared identical with the office maps, which are bound into volumes of convenient size. Throughout the territory included in the block system the maps are made on a scale of fifty feet to one inch, and in the front of each volume there is a key map on a scale of from three hundred to seven hundred feet to the inch. In the territory not yet covered by the block system the maps are temporary and are commonly called "tentative maps." As these maps cover territory held in large parcels, much of it still farm land, the scale varies somewhat, being from eighty feet to two hundred feet to the inch. The length of all boundary lines is shown on the maps in feet and inches. On valuable lots of irregular shape, the area is shown in square feet, on larger parcels the area in lots, and on parcels containing several acres, in the rural parts of the city, the number of acres is marked on each parcel.

Beside his map books, each deputy has field books, which are almost identical with the annual record and, in addition, contain columns for the final assessed valuation for about seven years, and a wide column for remarks. The field book shows the name of the owner of each parcel, if known, the size of the lot, the number of houses on the lot, the size of each house, the number of stories in height, the street number and the lot number. Above each block appears the section and volume number, and the names of the streets bounding the block. Since 1903 both the field books and the annual record books contain a separate column in which is set down the value of the real estate unimproved. In the last column left for remarks, the deputy sets down all sales with the true consideration, if it can be ascertained, or notes of the probable consideration; all mortgages, with the name of the institution lending the money, if the institution is one which is limited by law to loans not in excess of a certain percentage of the market value; all recorded leases with the period and rental, and such other notes of rentals, asking prices and offers as can be secured and may be indicative of value.

When the deputy is thus equipped with map and field book filled with all available data, the value of the land per front foot for one hundred feet deep, or per lot 25x100, is set down at each point on each street where the value changes. In some cases the same unit of front foot value or lot value may obtain for the entire side of a square, and in others the value may increase or decrease at intervals as short as the width of a single lot. Having determined the unit of value, the actual value of each lot is very quickly ascertained and entered when lots are regular in width and depth. When lots are longer or shorter than 100 feet, the value is determined by the Neill or Hofman rule, and the Neill table is used to determine the value of a narrow lot of irregular depth when the lot unit of value has been employed. When several lots are held in one ownership, and the parcel is so situated that a suitable improvement must cover several lots, the property is worth more than an equal number of single lots, and an addition of about ten per cent. more or less is made for plottage. By entering on the field book, and often on the map itself, the units of value per front foot or per lot, comparison between the values of lots in the same neighborhood is very greatly facilitated. If the units were not employed, and the lots are of irregular shape, it would be necessary to make a computation for each lot in order to make any comparison, whereas, a comparison of units may be made without further calculation, no matter how irregular are the parcels.

When the value of the land is ascertained and appropriately recorded the value of the buildings is next to be determined. A building can never have a greater value than the cost of replacing it, and the starting point for all buildings must be the cost of replacement. When this is determined, due consideration must be given to two factors; first, the suitability of the building for the site; and second, its depreciation from age and wear and tear. To determine the cost of replacement of a building, a method has been employed in the department for over twenty years, devised by the chief deputy in charge of the real estate department, which has been found in practice to be the best for the use of an assessor. While architects and builders frequently compute the cost of a building by applying an appropriate factor to the number of feet of cubical contents, this plan is not ordinarily practicable for assessors, who cannot ascertain the precise height of buildings. By studying different classes of buildings, it soon became apparent that the height between floors is nearly uniform for

buildings of the same class, and as the ground area covered by each building is shown by the record book, the number of square feet of floor surface is readily computed. In making this computation it has been found best to disregard spaces left vacant for light and air, as such spaces are practically uniform for buildings of the same class. The number of square feet of floor surface in a building is ascertained by multiplying the number of square feet of one floor by the number of floors. Then it is only necessary to multiply this number by an appropriate factor to ascertain the cost of replacing the building. To ascertain the assessable value of any particular building, the factor of value cannot be more than the cost of replacement, but may be reduced to almost nothing in the case of a building unsuited to the site, or in a dilapidated condition.

The factors of cost are determined for practical use with reference to the record description of the size of buildings. If all the land is covered that may lawfully be covered the record shows "covered." In this case the size of the lot is regarded as the size of the building, and no allowance is made for vacant space for light and air. If a tenement is eighty feet deep, the width of the lot is multiplied by eighty, and in all cases where the size of the building is given the area covered is computed without allowance for air shafts. This simplifies the calculation and proper allowance is made for open spaces by reducing the factor of value. The following table shows the factors in common use for buildings in good condition and suitable for the sites on which they are placed:

Modern office buildings.....	\$4 00 to \$8 00
Modern hotels	3 50 to 8 00
Elevator apartments	3 00 to 5 50
Flats	2 00 to 3 00
Ordinary stone or brick dwellings.....	3 00 to 5 00
Very costly dwellings.....	up to 10 00
Frame dwellings	1 00 to 3 00
Lofts	1 50 to 3 00
Factories	1 00 to 3 00

The factor employed to determine the value of every building should be noted in the margin, so that the deputy can quickly compare the assessment of buildings in any part of his own district and in other districts. By the use of these factors comparisons are easy when applications are made for the reduction of assessments. These comparisons would require a separate computation for each case if the factors were not used, and this would be impossible in the limited time available. For example, if complaint is made that a new corner tenement is assessed too high, and the factor is \$2.25, it can be seen at once that the complaint is unfounded, unless the circumstances are very peculiar. Without the use of these factors of value such quick comparison could not be made at all.

By the use of unit land values and factors of value for buildings plainly set down in field books both deputies and commissioners are greatly aided. The system of maps and methods for determining values and keeping records, is the result of an orderly development under the direction of competent and faithful men, whose tenure of office is secure. No such results could be accomplished if the tenure of office were short and uncertain, as in many cities where the assessors are elected. The Deputy Tax Commissioners doing the most important work have served the city for ten to twenty-five years.

The best system is impossible without certain tenure, and time is necessary to ripen the experience and knowledge which are essential to the best use of any system, no matter how perfect. To do first-class work as an assessor, a man must use intelligently a good system and he must have experience and a well-balanced judgment. Besides these qualities he must have the courage of his convictions and the determination to resist all influences inconsistent with his duty.

The equitable assessment of real estate is the very foundation of the city's credit and the basis of its economic welfare.

Calendar.

Real Estate is assessed annually by Deputy Tax Commissioners, who commence to assess the first Tuesday of September. The Annual Record of the Assessed Valuation of Real Estate is completed and opened for public inspection the second Monday of January. Applications for reduction must be made prior to April 1. Corrections are made during April and May by the Board of Tax Commissioners. On the first Monday of July assessment rolls are transmitted to the Board of Aldermen, who fix the tax rate in August. Taxes are payable the first Monday of October.

Section 889 of the Charter requires that Deputy Tax Commissioners shall:

"Assess all the taxable property in the several districts that may be assigned to them for that purpose by said board, and they shall furnish to the said board, under oath, a detailed statement of all such property, showing that said deputies have personally examined each and every house, building, lot, pier or other assessable property, giving the street, lot, ward, town and map number of such real estate embraced within said districts, together with the name of the owner or occupant, if known; also the sum for which, in their judgment, each separately assessed parcel of real estate under ordinary circumstances would sell if it were wholly unimproved; and separately stated, the sum for which, under ordinary circumstances, the same parcel of real estate would sell with the improvements, if any, thereon; with such other information in detail relative to personal property or otherwise, as the said board may, from time to time, require."

REMEDIAL LEGISLATION ENACTED AT THE REQUEST OF THE TAX DEPARTMENT, 1907.

THE APPORTIONMENT OF TAXES ON UNDIVIDED PARCELS OF REAL ESTATE.

Chapter 303.

An Act to amend the Greater New York Charter relative to the apportionment of taxes on undivided parcels of real estate.

Sec. 920. If a sum of money in gross has been or shall be taxed upon any lands or premises, any person or persons claiming any divided or undivided part thereof may pay such part of the sum of money so taxed, also of the interest and charges due or charged thereon as the said comptroller may deem to be just and equitable. The department of taxes and assessments shall apportion the assessed valuation of such lands or premises when requested by the comptroller so to do, and shall certify such apportionment to him. The determination of the said comptroller shall be based upon such apportionment so certified. [and] The remainder of the sum of money so taxed, together with the interest and charges, shall be a lien upon the residue of the land and premises only, which residue may be sold to satisfy the residue of such tax, interest or charges, in the same manner as though the residue of said tax had been imposed upon the residue of said lands or premises.

Sec. 2. This act shall take effect immediately.

(Matter in italics is new; matter in brackets [] is old law to be omitted.)

Chapter 611.

An act to amend the Greater New York Charter in relation to the apportionment of assessments.

Sec. 802a. Apportionment of Assessments After Second Monday of January; Notice—When prior to the first day of June any separately assessed parcel of real estate shall have been divided, the board of taxes and assessments may apportion the assessment thereof in such manner as they shall deem to be just and equitable, and forthwith cause the assessment to be cancelled and new assessments, equal in the aggregate to the cancelled assessment, to be made on the proper books or rolls, and within five days thereafter shall cause written notice of the new assessments to be mailed to the owners of record of the real estate so assessed at their last known residence or business address and an affidavit of the mailing of such notice to be filed in the main office. When such notice is mailed after the twelfth day of March such owners of real estate may apply for correction of such assessments within twenty days

after the mailing of such notice with the same force and effect as if such application were made on or before the thirty-first day of March in any year.

Sec. 2. This act shall take effect immediately.

Prior to the above changes in the Charter, when lands were divided subsequent to the second Monday of January, the tax on such lands was apportioned to the respective owners by the Comptroller as directed by section 920 of the Charter. The Comptroller's Department had no facilities for the apportionment of assessments, and it has been customary for the apportionment clerks of the Finance Department to consult the Deputy Tax Commissioners in regard to the proper apportionment of the assessments on which the taxes must be based. The apportionment clerks were not informed of the cases of divided parcels until applications were made by the owners for the apportionment of the taxes in order that they might pay their bills. Therefore, a very large proportion of such applications were made early in October, when the office of the Receiver of Taxes is most burdened with work, and when the temporary force of clerks is still inexperienced. The apportionment clerks in the several boroughs were obliged to consult the Deputy Tax Commissioners, and at that season of the year the Deputies are in the field assessing property, and can be found at the office only one day in the week. The practical difficulties were such, therefore, that it was impossible in many cases to give property owners their tax bills for many months after the time when the taxes became payable. Such property owners were thus burdened with penalties and interest even when they were ready and anxious to pay their taxes as soon as they were due.

It has always been the custom of the Tax Department to apportion assessments subsequent to the second Monday of January, and before the first day of June, when all the owners of the divided property consented to the apportionment, but when such consents were not obtained an apportionment could not be made because the owners would be deprived of notice, which is essential to a legal assessment. By the addition to the Charter of the new section 892a, a legal assessment can be made by notifying the owners of the property affected, giving them an opportunity to apply for the correction of the assessment. Hereafter it will be possible to apportion the assessments on all divided parcels up to the first day of June, when the books are closed for the purpose of copying the assessment rolls to be sent to the Board of Aldermen on the first Monday of July. When substantially all assessments of divided parcels are apportioned up to June 1, the number of parcels on which it will be necessary to apportion taxes will be greatly reduced. By the amendment to section 920 of the Charter the duty is imposed on the Tax Department of apportioning the assessments on divided parcels when requested by the Comptroller. The Comptroller will make a general request of the Department to apportion all such assessments and the work will proceed continuously after the first day of June, and such apportionments will be certified to the Comptroller as soon as the tax rolls are in the hands of the Receiver. It is hoped that by these changes persons interested in divided parcels of real estate may obtain their tax bills within a few weeks after the date when taxes are payable.

LOCAL ASSESSMENT OF TRUST COMPANIES.

Chapter 121.

An Act to amend section two hundred and two of the Tax Law to relieve local assessors from the duty of assessing property of trust companies which is not locally taxable.

Sec. 202. Exemptions from Other State Taxation—The personal property of every corporation, company, association or partnership, taxable under this article, other than for an organization tax, shall be exempt from assessment and taxation upon its personal property for state purposes, *if all taxes due and payable under this article have been paid thereby.* [and] The personal property of every corporation taxable under one hundred and eighty-seven-a of this article, other than for an organization tax, and as provided in chapter thirty-seven of the general laws, shall be exempt from assessment and taxation for all other purposes [if all taxes due and payable under this article have been paid thereby.] The personal property of a private or individual banker, actually employed in his business as such banker, shall be exempt from taxation for state purposes, if such private or individual banker shall have paid all taxes due and payable under this article. Such corporation and private or individual banker shall in no other respect be relieved from assessment and taxation by reason of the provisions of this article. The owner and holder of stock in an incorporated trust company liable to taxation under the provisions of this act shall not be taxed as an individual for such stock.

Sec. 2. This act shall take effect immediately.

(Matter in *italics* is new; matter in brackets [] is old law to be omitted.)

The law for the taxation of trust companies was enacted by chapter 132 of the laws of 1901, by which a new section was incorporated in article 9 of the Tax law, and numbered 187a. By this section trust companies are required to pay to the State annually a tax of one per cent. on the amount of their capital, surplus and undivided profits. By sub-division 7 of section 189, trust companies are required to report to the Comptroller on or before August 1 their condition at the close of business on June 30. By section 194 they are obliged to pay the tax before the first of September. The tax is a lien upon all the real and personal property of the corporations and the penalties for failing to report or pay as required, are sufficiently severe to secure compliance.

By section 202 trust companies were exempt from the assessment and taxation of their personal property for all other purposes, if all taxes due and payable under this article have been paid thereby. By reason of the insertion of these words the tax department was obliged annually to make an assessment of the personal property of all trust companies in the City. Although not required by law a notice of the assessment was sent to the trust companies and a blank form for a reduction or cancellation of the assessment. They then made an affidavit to the effect that they had paid the State tax and the assessment was canceled.

Trust companies often did not understand why they were assessed and were loath to make any application for reduction or cancellation of the assessment and the matter had to be explained to them in order that they should make a proper affidavit.

This procedure served no good purpose, burdened the Tax Department with unnecessary duties and imposed on trust companies the annoyance of making an affidavit to secure their legal rights.

By the above amendment these objections to section 202 have been removed and no local assessment of the personal property of trust companies will hereafter be made.

EXEMPTIONS OF CERTAIN SHARES OF BANKS REPEALED.

Chapter 739.

An Act to amend the Tax Law in relation to the taxation of bank shares.

By this chapter section 24 of the Tax Law has been amended by adding at the end thereof the following sentence:

"No shares of stock of such banks and banking associations, by whomsoever held, shall be exempt from the tax hereby imposed."

Section 202 of the Tax Law has been amended by adding at the end thereof the following sentence:

"Personal property exempted from taxation by this section shall not include shares of stock of banks and banking associations taxable under the provisions of section twenty-four of this chapter."

The power of the State to tax banks and the shares of banks is limited by section 5219 of the Revised Statutes of the United States. This section permits the Legislature of each State to tax the shares of national banks, but the taxation must not be at a greater rate than on other moneyed capital, and such shares must be assessed in the city or town where the bank is located, and not elsewhere. The phrase "moneyed capital" is somewhat vague, but the decisions have limited its meaning to capital employed in competition with banks. Trust companies and private bankers are practically the only employers of capital in competition with banks.

Prior to 1901 the taxation of bank shares and trust companies was in a most unsatisfactory state. Shares of banks were nominally assessed at the market value, but in fact at all sorts of ratios. Each shareholder was permitted to deduct his debts, and the result was endless discrimination as between different persons and different banks. The trust companies were assessed much in the same way as individuals owning ordinary personal or real property. In the year 1901 the law was changed both as to bank shares and trust companies, with the intent that these two competing classes of corporations should be assessed and taxed in exactly the same manner. In both cases the assessment is on the book value of the capital, surplus and undivided profits. The tax is at the rate of 1 per cent., and there is no deduction allowed for indebtedness.

To comply with the federal statute the tax on banks is in form a tax on the shareholders, but the intent of the Legislature was to impose the tax on the bank regardless of the character of the shareholders, so that all shareholders of banks should be treated exactly alike, just as are the shareholders of every other corporation.

It was plainly the intent of the framers of this legislation that no shareholder of a bank should enjoy any exemption. The law was thus construed until the decision of the Appellate Division in the case of the Guaranty Trust Company vs. The City of New York (108 App. Div., 192). In this case it was decided that the provisions of section 202, exempting the personal property of trust companies, included in the exemption shares of stock of banks owned by trust companies. As the tax is in the first instance paid by the bank it is possible for a trust company owning bank shares to claim this right of exemption at any time, and require the tax district to refund the amount of the tax paid on the shares owned by the trust company.

This exemption of the bank shares owned by trust companies gives trust companies an advantage over all other bank shareholders, and subjects any tax district in the State in which a trust company is located to the danger of being obliged to refund taxes long after they have been paid.

This amendment abolishes the unfair exemption, and to prevent the possibility of litigation, as far as possible, both sections of the law were amended.

MORTGAGE TAXATION.

Article XIV. of the Tax Law as Amended to July 1, 1907.

Owing to the recent changes in the law taxing mortgages, a brief summary of the law as amended is here presented.

No mortgage of real property within this State can be recorded until a tax is paid at the rate of 50 cents for each hundred dollars and each remaining major fraction thereof of principal debt or obligation which is, or under any contingency may be, secured by such mortgage. No mortgage made after July 1, 1906, on which such tax has not been paid can be discharged of record, or received in evidence, or foreclosed.

Every mortgage may be recorded as a mortgage of real property, by which a lien is created over or imposed on real property, or which affects the title to real property, notwithstanding that it may also be a lien on personal or other property, or that personal or other property may form part of the security for the debt or debts secured by such mortgage. Thus a mortgage which covers either real or personal property situated outside the State, and which also imposes a lien on real property in the State, may be recorded in this State. The tax in such cases is apportioned upon the proportion of value of the mortgaged property within the State as compared with the total value of the entire mortgaged property. No supplementary mortgage to correct errors or to increase the security is taxable unless the principal is thereby increased.

All mortgages taxed by this article and the debts and obligations which they secure are exempt from taxation.

The tax is payable on the recording of the mortgage, and must be paid to the recording officer of any county in which the real property or any part thereof is situated. When the tax is paid the recording officer indorses the receipt for the amount upon the mortgage, and the mortgage may be recorded in any other county without further payment of any tax. In the case of mortgages made by corporations in trust to secure the payment of bonds the tax may be paid on each installment of principal advanced at the time the advance is made. In such case annual statements must be filed until the entire sum is advanced.

When any part of the principal secured by a mortgage recorded prior to the first day of July, 1906, is advanced after that time, such amount is taxable at the rate of 50 cents for each hundred dollars or major fraction thereof. The tax is payable when any advance of principal is made.

Debts secured by mortgages recorded prior to July 1, 1906, are taxable to the same extent as any other personal property. But such mortgages may be registered at the recording office upon payment of a sum equal to the recording tax, and the debts thereby secured will thereafter be exempt.

REPORT OF THE SURVEYOR.

July 17, 1907.

The Honorable Commissioners of Taxes and Assessments:

Gentlemen—I have the honor to transmit a statement of the transactions of my office for the quarter ending June 30, 1907.

Lot Alterations.

Borough of Manhattan—Alterations were made affecting 677 lots in the 37 volumes of block tax assessment maps.

Borough of The Bronx—Alterations were made affecting 1,216 lots in the 31 volumes of block tax assessment maps, and in the 6 volumes of tentative maps.

Borough of Brooklyn—Alterations were made affecting 2,385 lots in the 92 volumes of block tax assessment maps, and in the 11 volumes of tentative maps.

Borough of Queens—Alterations were made affecting 2,376 lots in the 31 volumes of tentative maps.

Borough of Richmond—Alterations were made affecting 294 lots in the 13 volumes of tentative maps.

The duplicate copies of the tax maps used by the Deputy Tax Commissioners in all the boroughs, and the copies of the block tax assessment maps in the offices of the Bureau of Arrears and Water Registrar in the boroughs of Manhattan, The Bronx and Brooklyn, were corrected to correspond with the alterations made on the original maps.

All corporations liable to a real estate tax not heretofore entered were numbered and entered on the tax maps.

The number of volumes of tax maps in the different departments now in actual use for purposes of levying taxes, water rents, assessments and arrears, is as follows:

Department of Taxes and Assessments.....	221
Duplicate used by Deputy Tax Commissioners.....	219
Comptroller's office, Bureau of Arrears.....	160
Department of Water Supply, Water Registrar.....	160
	<hr/>
	760

Block Tax Assessment Maps.

The necessary searches, surveys, calculations and draughting for the preparation of maps for sections 22, 23 and 24 of the Borough of Brooklyn, were in progress during the quarter.

Land Acquired for Public Purposes.

Lands acquired for street and other public purposes in thirty-nine proceedings were properly shown on the tax maps; ten of the proceedings were in the Borough of Manhattan, ten in the Borough of The Bronx, eight in the Borough of Brooklyn, nine in the Borough of Queens and two in the Borough of Richmond.

Street Closings.

The Board of Estimate and Apportionment discontinued two streets in the Borough of Manhattan, nine in the Borough of Brooklyn and two in the Borough of Queens, which were taken from the tax maps.

Changes of Street Names.

Pursuant to ordinances, one street name was changed in the Borough of Manhattan and three changed in the Borough of Brooklyn.

Maps were prepared to accompany the publication of the annual record of real estate in the CITY RECORD of the sections and wards into which the City is divided, in compliance with the provisions of chapter 454 of the Laws of 1903.

Respectfully submitted,

HENRY W. VOGEL, Surveyor.

RECENT DECISIONS.

Foreign Corporation When May Be Taxed—When Capital Is Employed Here.

A foreign banking corporation having a large office in this State, which sells foreign bills of exchange and pays drafts upon it in this State, etc., does business in this State and is taxable, although it has no certificate permitting it to do business here.

When the business carried on by such banking corporation consists in selling its own drafts on its foreign branches and agents, drafts drawn by these agents upon the New York branch constitute moneys and credits employed and invested in this State and are subject to taxation.

Such demands and evidences of debt sent here for collection are not exempt from taxation by virtue of subdivision 13 of section 4 of the Tax Law, because they are held by the corporation itself and not by its agent, and because they are not sent here for collection but belong to the corporation and are used here in its business.

People ex rel. Int. Banking Corp. vs. Raymond, 117 App. Div., 62.

Original Packages—Bills Receivable—Proceeds of Sale of Original Packages—When Taxable Here.

The proceeds in the form of bills receivable, of the sale of its products, imported into this State and sold in the original packages, belonging to a foreign corporation doing business in this State and maintaining an office here, are taxable as capital employed in this State within the meaning of the Tax Law, (Chap. XXIV General Laws, S. 7), unless they are in transition.

People ex rel. Burke vs. Wells, 184 N. Y., 275.

Property Outside the State—Situs on Second Monday of January Determines Taxability.

A domestic corporation, owning raw material in process of manufacture without this State and which has never been in this State, is not taxable thereon, notwithstanding the intention to bring the finished product, when finished, into this State for sale. The situs on the second Monday of January determines the right to tax such property.

People ex rel. Hyde vs. O'Donnell, 116 App. Div., 161; affirmed 188 N. Y. Rep. Mem., 11.

Exempt Property—Leased Property of Educational Institution Not Exempt, Notwithstanding Entire Revenue Devoted to Purposes of Institution.

An educational institution, having real property which it leases, is not exempt from taxation on such real property, although it devotes the entire revenue therefrom to its educational purposes and this is true notwithstanding the fact that its charter, granted in 1887, expressly exempted its real estate from local taxation, because the Tax Law, (General Laws, chapter XXIV., Laws of 1896, chapter 908, section 4, subdivision 7 as amended) provides the general rule, which supersedes all former rule. The repeal of such an exemption from taxation is not a violation of the provisions of the Federal Constitution forbidding the impairment of contracts, because under the Constitution and Statutes of New York, providing for the repeal of any such act, general or special, creating a corporation, the right to revise the charter of the corporation is irrevocably reserved to the Legislature.

Pratt Institute vs. The City of New York, 183 N. Y., 151.

Lands of Hospital Not in Actual Use by Hospital—Question of Good Faith as to Intent to Use Same For Hospital Purposes Is For the Jury.

When a hospital has in addition to the land actually used for hospital purposes a large tract of land adjoining, the question of whether the hospital corporation intends in good faith to use all this additional land for hospital purposes so as to come within the exemption of the Statute is a question for the jury.

Stony Wold Sanatorium vs. Keese, 112 App. Div., 738.

Deduction—Mortgage Debt Can Not Be Deducted from the Assessed Value of the Real Estate.

The refusal of the Commissioners of Taxes and Assessments to deduct from the assessed valuation of real estate in the City of New York the amount of the mortgages upon it is not in contravention of the provisions of the Tax Law relating to the deduction of the just debts owed by the person taxed.

The tax for real property is a tax imposed upon the property and not upon the person to whom it is assessed, and the deduction of the amount of debts is not required to be made from his assessment for personal property only.

Though the mode of assessment is so crude that it results in shifting upon the same person, by reason of his ownership of particular property, several burdens of taxation the Statute can not be held to authorize the taking of property without just compensation or without due process of law, or to deny the plaintiff the equal protection of the laws.

Paddell vs. The City of New York, 50 Misc., 422; Sup. Ct. Spec. Term.

Deduction—Moral Obligation to Pay Debt, When Legal Obligation Has Been Waived, Not Allowable in Deduction.

A stock exchange seat is non-taxable property, and, where the purchaser of a seat in the New York Stock Exchange, in compliance with its constitution and by-laws and in order to obtain its assent to the transfer of the seat and his admission to membership, procures from the person from whom he borrowed the purchase price a general release to him of all claims and demands arising out of the loan, which is delivered to the exchange, and, thereafter, realizing the moral obligation, he promises to pay the lender the amount of the loan with interest, he is not, under section 6 of the Tax Law, entitled to deduct the amount of the loan from his personal assessment.

People ex rel. Slade vs. Comrs. of Taxes and Assessments 53 Misc., 336.

Payment of Tax on Wrong Parcel—Suit Will Not Lie to Recover Same.

One person cannot make himself the creditor of another by voluntarily paying his debt. Hence, when one has paid a paving assessment on the property of another, he cannot recover the sum paid from the owner of the property.

The Greater New York Charter, by necessary implication, has repealed section 12 of title 10 of the Charter of the City of Brooklyn (Laws of 1888, chapter 583), and section 878 of the Consolidation Act of the City of New York (Laws of 1882, chapter 410), which respectively provide for the recovery by a person who has paid taxes, etc., of another from the person primarily liable.

Hubbard vs. Blanchard, 113 App. Div., 788.

Executor to Be Assessed in Borough Where He Resides.

Conceding that for many purposes the whole city should be deemed to constitute but a single tax district, it is clear that each borough should be considered a separate tax district so far as are involved the provisions of section 8 of the Tax Law, which enact that every person shall be taxed in the tax district where he resides for all personal property owned by him or under his control as trustee or executor. An assessment, therefore, for personalty in the Borough of The Bronx against two executors and trustees, one of whom resides in the Borough of Manhattan, is invalid against the latter, and he is entitled to its cancellation as to his portion of it.

People ex rel. Moller vs. O'Donnell, 183 N. Y., 9.

Certiorari—Misjoinder of Parties.

When parties joining as relators to a writ of certiorari to review an assessment of lands on the ground of the inequality thereof are not "affected in the same manner" as provided in section 250 of the Tax Law, the writ will be quashed for misjoinder of parties.

The relators are not "affected in the same manner" when their petition shows that neither petitioner owns lots in any city block in which the lots of either of the other relators are situated; that no two of the lots are of the same assessed valuation, and that the reductions in value asked are not uniform either as to owners or lots.

People ex rel. Litchfield vs. O'Donnell, 113 App. Div., 713.

Certiorari—Return Which Does Not Deny Any Facts, but Merely Conclusions Therefrom, Presents an Issue Which Must Be Determined by Taking Evidence.

When on certiorari to review an assessment on real estate the petition alleges facts showing that the percentage of increase of assessments on adjoining property was not as great as on the relator's property, and that no improvements had been made on his property, a return denying that the assessed valuations complained of were illegal, excessive and erroneous by reason of inequality, raises a question of fact which must be submitted to the jury, and it is error to render judgment for the relator on the pleading, although such return does not deny facts alleged by the petition, but merely conclusions that the relator drew from the facts, an issue of facts is raised which must be determined not upon the petition and return, but by taking evidence.

People ex rel. Bishop vs. Feitner, 116 App. Div., 452.

BELLEVUE AND ALLIED HOSPITALS.

A regular meeting of the Board of Trustees of Bellevue and Allied Hospitals was held on Monday, August 12, 1907, at 1 o'clock.

Present—Mr. Tierney, the Acting President, in the chair; Messrs. Stern, Sachs, Tack and Paulding, Trustees, and Mr. Hebbard, the Commissioner of Public Charities.

The following bills were presented for approval, and, on motion, duly seconded, it was

Resolved, That they, having been duly audited by the Finance Committee, be approved and forwarded for payment:

Parish & Schroeder.....	\$562 50
John H. Parker Company.....	19,125 00
Bloomingdale Brothers.....	23 75
Bigsby & Wade.....	1 00
G. Borger.....	3 36
Isidor Fajans.....	4 50
John W. Fries.....	16 00
John M. Ficken.....	29 35
John Greig.....	26 50
Charles H. Heinsohn.....	25 00
H. Kohnstamm & Co.....	4 25
Francis H. Leggett & Co.....	9 40
Magnus, Mabec & Reynard.....	10 50
Ernest Metz.....	22 00
E. B. Meyerowitz.....	11 90
James K. Shaw.....	12 66
Sibley & Pitman.....	60 50
R. A. Schoenberg & Co.....	2 35
The Terwilliger Manufacturing Company.....	7 00
George Vause.....	20 00
Young Brothers.....	2 70
William Langbein & Brothers.....	1 60
Lord & Taylor.....	16 50
The Kny-Scheerer Company.....	4 25
A. S. Sherwood.....	93 50
The Smith-Worthington Company.....	10 25
Armour Company.....	30 82
J. C. Betjemann.....	1 38
Thomas C. Dunham.....	23 40
Cornelius Daly.....	6 00
Arthur L. De Groff.....	68 00
Isaac Feigel.....	6 00
A. Gunnison & Co.....	36 23
George W. Grote & Co.....	1 65
Abram L. Hirsch.....	13 59
J. N. Jeffares.....	39 00
The Manhattan Supply Company.....	7 55
Farrand W. Tunis.....	15 32
D. S. Walton.....	39 50
The Harral Soap Company.....	344 90
Robert W. McCully.....	14 75

Dr. S. T. Armstrong, the General Medical Superintendent, reported as follows: From August 4 to August 10, inclusive, 44 operations were performed at Bellevue Hospital, 6 at Gouverneur Hospital, 10 at Harlem Hospital and 7 at Fordham Hospital, at all of which the Attending Surgeons or their Assistants were present.

Communications.

A communication dated August 12 was received from Mr. Frank H. Mann, Acting Secretary of the Committee on the Prevention of Tuberculosis of the Charity Organization Society, amending the proposal made to the Board by that committee requesting the designation of a room in each of the three Out-Patient Departments of Bellevue, Gouverneur and Harlem hospitals, to be used by a physician to be appointed by the Board of Trustees for the purpose of examining children who may be suspected of being tubercular subjects, and offering to pay such physicians for a stated period the sum of \$10 a week. Mr. Paulding reported an interview with Dr. Miller, in charge of the tuberculosis clinics at Bellevue Hospital, giving his reasons for supposing that many such cases exist unknown to the parents of children and to the family physicians.

On motion, duly seconded, it was

Resolved, That the offer of the committee be and the same is hereby accepted for Bellevue and Harlem hospitals, with the understanding that the same privilege shall be extended at Gouverneur Hospital as soon as the necessary arrangements for a room can be completed by the General Medical Superintendent.

Two communications, dated July 26 and July 31 were received from the Art Commission of The City of New York, with resolutions approving the designs and location of the Training School at Harlem Hospital, and requesting that working drawings be submitted to the Commission for final approval.

On motion, duly seconded, it was

Resolved, That the request of the Art Commission for working drawings be referred to the architect, Mr. Raymond F. Almirall, with instructions to comply with the request.

A communication dated August 10 was received from the General Compressed Air and Vacuum Machinery Company regarding the specifications for a vacuum cleaning system.

On motion, duly seconded, it was

Resolved, That this matter be referred to the Building Committee, and that a copy of the letter be referred to the architects, Messrs. McKim, Mead & White.

A communication dated August 7 was received from Dr. W. K. Draper, reporting that the Board of Managers of the Mills' Training School had arranged that in future the Nurses (male) will not be required to make up the time spent in vacations.

On motion, duly seconded and carried, this communication was placed on file.

A communication dated August 6 was received from the Department of Docks and Ferries regarding the bulkhead line recently established in the vicinity of Twenty-ninth street and the East river.

On motion, duly seconded, it was

Resolved, That this communication be referred to the architects, Messrs. McKim, Mead & White, for further consideration and advice.

A report was received from Mr. Louis C. Frees, General Inspector of Construction at Pavilions A and B of the new Bellevue Hospital.

On motion, duly seconded, it was

Resolved, That this report be referred to the architects, Messrs. McKim, Mead & White, with the request that they communicate with the plumbing contractors, Messrs. Byrne & Murphy, and advise the Board of Trustees of any action they may deem necessary in the matter.

A communication was received from Mr. Raymond F. Almirall, dated August 10, with a copy of a letter sent to Messrs. McManus & Welch regarding the tanks on the roof of the main building of Fordham Hospital, and a reply from Mr. McManus to said letter. Mr. Almirall, who was present at the meeting of the Trustees, reported that the tanks were being repaired and made watertight.

A communication dated August 12 was received from Mr. Raymond F. Almirall, architect, regarding the list of claims for extra work made by Messrs. John R. Sheehan & Co., and reporting that no extras were authorized other than those certified to in the certificates issued during the progress of the work.

On motion, duly seconded and carried, this communication was placed on file.

Two reports dated August 7 were received from Mr. Louis C. Frees, General Inspector of Construction, with items still to be completed at Fordham Hospital, and on the work of seeding, sodding and laying of walks and drives at Harlem Hospital.

On motion, duly seconded, it was Resolved, That these reports be referred to the architects for attention.

Unfinished Business.

Mr. R. F. Almirall, the architect in charge of the work at Gouverneur Hospital, attended the meeting at the invitation of the Board of Trustees, and reported upon the proposal made by Mr. John R. Sheehan in regard to the work of repair and completion at Gouverneur Hospital. Mr. Almirall reported that the claim of Mr. Sheehan was not just and should not be accepted by the Board.

On motion, duly second, it was

Resolved, To propose to Messrs. John R. Sheehan & Co. the payment by them of \$11,538, this being the amount estimated by the architect for the repairs and work of completion at Gouverneur Hospital, it being understood that the claim of Messrs. John R. Sheehan & Co. shall be entirely withdrawn, such arrangement to be made subject to the approval of the Finance Department.

Mr. Almirall also reported upon the unfinished items at Fordham Hospital for which the contractors, Messrs. John H. Parker & Co., have declined to be responsible.

On motion, duly second, it was

Resolved, That this matter be referred to the Building Committee with power.

On motion, the Board adjourned.

J. K. PAULDING, Secretary.

EXECUTIVE DEPARTMENT.

Mayor's Office—Bureau of Licenses, New York, August 22, 1907.

Number of licenses issued and amounts received therefor in the week ending Saturday, August 17, 1907.

BOROUGH OF MANHATTAN AND THE BRONX.

Date.	Number of Licenses.	Amounts.
Monday, August 12.....	103	\$446 00
Tuesday, August 13.....	125	372 50
Wednesday, August 14.....	64	779 50
Thursday, August 15.....	125	467 50
Friday, August 16.....	104	412 75
Saturday, August 17.....	46	181 50
Totals.....	567	\$2,659 75

BOROUGH OF BROOKLYN.

Date.	Number of Licenses.	Amounts.
Monday, August 12.....	60	\$192 25
Tuesday, August 13.....	41	183 00
Wednesday, August 14.....	50	166 80
Thursday, August 15.....	52	204 00
Friday, August 16.....	63	237 00
Saturday, August 17.....	30	172 20
Totals.....	296	\$1,155 25

BOROUGH OF QUEENS.

Date.	Number of Licenses.	Amounts.
Monday, August 12.....	..	.....
Tuesday, August 13.....	20	\$79 50
Wednesday, August 14.....	14	35 00
Thursday, August 15.....	..	.....
Friday, August 16.....	..	.....
Saturday, August 17.....	24	82 00
Totals.....	58	\$196 50

BOROUGH OF RICHMOND.

Date.	Number of Licenses.	Amounts.
Monday, August 12.....	3	\$11 00
Tuesday, August 13.....	2	8 00
Wednesday, August 14.....	5	6 50
Thursday, August 15.....	2	12 00
Friday, August 16.....	..	.....
Saturday, August 17.....	5	15 50
Totals.....	17	\$53 00

GAETANO D'AMATO,
Deputy Chief of Bureau of Licenses.

CHANGES IN DEPARTMENTS, ETC.

CORPORATION COUNSEL.

August 22—To fill the vacancy caused by the promotion of Mr. Burden, Addison B. Scoville, Junior Assistant, has been promoted and his salary increased to \$1,950 per annum, to take effect August 21, 1907.

Also appointed Samuel Lippman, of No. 105 Monroe street, New York City, and Joseph P. Burns, of No. 50 Poplar street, Corona, L. I., Office Boys, at an annual salary of \$300, to take effect August 23, 1907.

DEPARTMENT OF BRIDGES.

August 22—The resignation of John B. Cocroft, No. 200 Wadsworth avenue, Man-

hattan, from the position of Inspector of Masonry, on account of temporary physical inability, is accepted.

August 19—Julius O. Hicks, No. 93 Pineapple street, Brooklyn, is appointed as a Bridge Painter, and his compensation is fixed at 50 cents per hour.

PRESIDENT, BOROUGH OF BROOKLYN.

August 21—James J. Ryan, an Inspector of Plumbing in this Bureau, residing at No. 214 St. Mark's avenue, Brooklyn, died at his residence last night.

DEPARTMENT OF FINANCE.

August 21—Joseph Flynn, Clerk in the Bureau of Audit, Department of Finance, resigned, taking effect at the close of business Monday, August 19, 1907.

BOARD OF WATER SUPPLY.

August 22—The Board has made the following appointments:

Thomas C. Brown, No. 1639 Monroe avenue, The Bronx, Rodman, \$960 per annum, August 16.

Henry L. Felch, Boulevard and Jewett avenue, West New Brighton, S. I., Rodman, \$960 per annum, August 19.

Norman C. Hill, No. 35 Westervelt avenue, Plainfield, N. J., Rodman, \$960 per annum, August 16.

Chester M. Madden, No. 531 East One Hundred and Forty-first street, Rodman, \$960 per annum, August 15.

Chas. B. Magan, No. 1287 Union avenue, The Bronx, Junior Clerk, \$480 per annum, August 19.

Patrick F. Sullivan, P. O. Box 267, Croton-on-Hudson, N. Y., Inspector of Masonry, \$4.50 per day, August 16.

The services of the following named man terminated on the date shown:

Harold F. Garrison, Stenographer and Typewriter, August 31, 1907; resigned.



OFFICIAL DIRECTORY.

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

CITY OFFICES.

MAYOR'S OFFICE.

No. 5 City Hall, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.
Telephone, 8020 Cortlandt.
GEORGE B. MCCLELLAN, Mayor.
Frank M. O'Brien, Secretary.
William A. Willis, Executive Secretary.
James A. Rierdon, Chief Clerk and Bond and Warrant Clerk.

BUREAU OF WEIGHTS AND MEASURES.

Room 7, City Hall, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.
Telephone, 8020 Cortlandt.
Patrick Derry, Chief of Bureau.

BUREAU OF LICENSES.

9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.
Telephone, 8020 Cortlandt.
John P. Corrigan, Chief of Bureau.
Principal Office, Room 1, City Hall. Gaetano D'Amato, Deputy Chief, Boroughs of Manhattan and The Bronx.
Branch Office, Room 12, Borough Hall, Brooklyn.
Daniel J. Griffin, Deputy Chief, Borough of Brooklyn.
Branch Office, Richmond Borough Hall, Room 23, New Brighton, S. I.; William R. Woelfle, Financial Clerk, Borough of Richmond.
Branch Office, Hackett Building, Long Island City, Borough of Queens.

AQUEDUCT COMMISSIONERS.

Room 207, No. 280 Broadway, 5th floor, 9 a. m. to 4 p. m.
Telephone, 1942 Worth.
The Mayor, the Comptroller, ex-officio, Commissioners John F. Cowan (President), William H. Ten Eyck, John J. Ryan and John P. Windolph; Harry W. Walker, Secretary; Walter H. Sears, Chief Engineer.

ARMORY BOARD.

Mayor George B. McClellan, the President of the Board of Aldermen, Patrick F. McGowan; Brigadier-General James McLeer, Brigadier-General George Moore Smith, the President of the Department of Taxes and Assessments, Lawson Purdy, Harrie Davis, Secretary, Room 6, Basement, Hall of Records, Chambers and Centre streets.
Office hours, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.
Telephone, 3900 Worth.

ART COMMISSION.

City Hall, Room 21.
Telephone call, 1107 Cortlandt.
Robert W. de Forest, President;
Vice-President: Howard Mansfield, Secretary; A. Augustus Healy, President of the Brooklyn Institute of Arts and Sciences; George B. McClellan, Mayor of the City of New York; J. Pierpont Morgan, President of Metropolitan Museum of Art; John Bigelow, President of New York Public Library; F. D. Millet, Painter; John J. Boyle, Sculptor; Arnold W. Brunner, Architect; John B. Fine, John Quincy Adams, Assistant Secretary.

BELLEVUE AND ALLIED HOSPITALS.

Office, Bellevue Hospital.
Telephone, 4400 Madison Square.
Board of Trustees—Dr. John W. Brannan, President; James K. Paulding, Secretary; Arden M. Robbins, Samuel Sachs, Leopold Stern, Theodore E. Tack, Myles Tierney, Robert W. Hebbard, ex-officio, General Medical Superintendent, S. T. Armstrong, M. D.

BOARD OF ALDERMEN.

No. 11 City Hall, 10 a. m. to 4 p. m.; Saturdays 10 a. m. to 12 m.
Telephone, 7560 Cortlandt.
Patrick F. McGowan, President.
P. J. Scully, City Clerk.

BOARD OF ASSESSORS.

Office, No. 320 Broadway, 9 a. m. to 4 p. m.; Saturdays, 12 m.
Antonio Zucca.
Paul Weimann.
James H. Kennedy.
William H. Jasper, Secretary.
Telephone, 29, 30 and 31 Worth.

BOARD OF ELECTIONS.

Headquarters, General Office, No. 107 West Forty first street.
Commissioners—John T. Dooling (President) Charles B. Page (Secretary), John Maguire, Rudolph C. Fuller.
A. C. Allen, Chief Clerk.

BOROUGH OFFICES.

Manhattan.
No. 112 West Forty-second street.
William C. Baxter, Chief Clerk.

The Bronx.

One Hundred and Thirty-eighth street and Mott avenue (Solingen Building).
Cornelius A. Bunner, Chief Clerk.

Brooklyn.

No. 42 Court street (Temple Bar Building).
George Russell, Chief Clerk.

Queens.

No. 46 Jackson avenue, Long Island City.
Carl Voegel, Chief Clerk.

Richmond.

Borough Hall, New Brighton, S. I.
Alexander M. Ross, Chief Clerk.
All offices open from 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.

BOARD OF ESTIMATE AND APPORTIONMENT.

The Mayor, Chairman; the Comptroller, President of the Board of Aldermen, President of the Borough of Manhattan, President of the Borough of Brooklyn, President of the Borough of The Bronx, President of the Borough of Queens, President of the Borough of Richmond.

OFFICE OF THE SECRETARY.

No. 277 Broadway. Room 1406. Telephone, 2280 Worth.
Joseph Haag, Secretary; William M. Lawrence, Assistant Secretary. Charles V. Adeo, Clerk to Board.

OFFICE OF THE CHIEF ENGINEER.

Nelson P. Lewis, Chief Engineer, No. 277 Broadway, Room 1408. Telephone, 2281 Worth.
Arthur S. Tuttle, Engineer in charge Division of Public Improvements, No. 277 Broadway, Room 1408. Telephone, 2281 Worth.
Harry P. Nichols, Engineer in charge Division of Franchises, No. 277 Broadway, Room 801. Telephone, 2282 Worth.

BOARD OF EXAMINERS.

Rooms 6027 and 6028 Metropolitan Building, No. 1 Madison avenue, Borough of Manhattan, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.
Telephone, 840 Gramercy.
Warren A. Conover, Charles Buck, Lewis Harding, Charles G. Smith, Edward F. Croker, Henry R. Marshall and George A. Just, Chairman.
Edward V. Barton, Clerk.
Board meeting every Tuesday at 2 p. m.

BOARD OF REVISION OF ASSESSMENTS.

Herman A. Metz, Comptroller.
Francis K. Pendleton, Corporation Counsel.
Lawson Purdy, President of the Department of Taxes and Assessments.
Henry J. Storrs, Chief Clerk, Finance Department, No. 280 Broadway.
Telephone, 1200 Worth.

BOARD OF WATER SUPPLY.

Office, No. 299 Broadway.
J. Edward Simmons, Charles N. Chadwick, Charles A. Shaw, Commissioners.
Thomas Hassett, Secretary.
J. Waldo Smith, Chief Engineer.

COMMISSIONERS OF ACCOUNTS.

Rooms 114 and 115 Stewart Building, 280 Broadway, 9 a. m. to 4 p. m.
Telephone 4315 Worth.
John C. Hertle, John Purroy Mitchel, Commissioners.

CHANGE OF GRADE DAMAGE COMMISSION.

TWENTY-THIRD AND TWENTY-FOURTH WARDS.
Office of the Commission, Room 138, No. 280 Broadway (Stewart Building), Borough of Manhattan, New York City.
Commissioners—William E. Stillings, George C. Norton, Oscar S. Bailey.
Lamont McLoughlin, Clerk.
Regular advertised meetings on Monday, Wednesday and Friday of each week at 2 o'clock p. m.

CITY CLERK AND CLERK OF THE BOARD OF ALDERMEN.

City Hall, Rooms 11, 12; 10 a. m. to 4 p. m.; Saturdays, 10 a. m. to 12 m.
Telephone, 7560 Cortlandt.
P. J. Scully, City Clerk and Clerk of the Board of Aldermen.
Joseph F. Prendergast, First Deputy City Clerk.
Michael F. Blake, Chief Clerk of the Board of Aldermen.
Joseph V. Sculley, Clerk, Borough of Brooklyn.
Thomas J. McCabe, Deputy City Clerk, Borough of The Bronx.
William R. Zimmerman, Deputy City Clerk, Borough of Queens.
Joseph F. O'Grady, Deputy City Clerk, Borough of Richmond.

CITY RECORD OFFICE.

BUREAU OF PRINTING, STATIONERY AND BLANK BOOKS.
Supervisor's Office, Park Row Building, No. 21 Park Row. Entrance, Room 807, 9 a. m. to 4 p. m. Saturdays, 9 a. m. to 12 m.
Telephone, 1505 and 1506 Cortlandt. Supply Room, No. 2 City Hall.
Patrick J. Tracy, Supervisor; Henry McMillen, Deputy Supervisor; C. McKemie, Secretary.

COMMISSIONER OF LICENSES.

Office, No. 277 Broadway.
John N. Bogart, Commissioner.
James P. Archibald, Deputy Commissioner.
John J. Caldwell, Secretary.
Office hours, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.
Telephone, 2828 Worth.

COMMISSIONERS OF SINKING FUND.

George B. McClellan, Mayor, Chairman; Herman A. Metz, Comptroller; James J. Martin, Chamberlain; Patrick F. McGowan, President of the Board of Aldermen, and John R. Davies, Chairman Finance Committee, Board of Aldermen, Members; N. Taylor Phillips, Deputy Comptroller, Secretary.
Office of Secretary, Room 12, Stewart Building.
Telephone, 1200 Worth.

DEPARTMENT OF BRIDGES.

Nos. 13-21 Park Row.
James W. Stevenson, Commissioner.
John H. Little, Deputy Commissioner.
Edgar E. Schiff, Secretary.
Office hours, 9 a. m. to 4 p. m.
Saturdays, 9 a. m. to 12 m.
Telephone, 6080 Cortlandt.

DEPARTMENT OF CORRECTION.

CENTRAL OFFICE.
No. 148 East Twentieth street. Office hours from 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.
Telephone, 1047 Gramercy.
John V. Coggey, Commissioner.
George W. Meyer, Deputy Commissioner.
John B. Fitzgerald, Secretary.

DEPARTMENT OF DOCKS AND FERRIES.

Pier "A," N. R., Battery place.
Telephone, 300 Rector.
John A. Bense, Commissioner.
Denis A. Judge, Deputy Commissioner.
Joseph W. Savage, Secretary.
Office hours, 9 a. m. to 4 p. m.; Saturdays, 12 m.

DEPARTMENT OF EDUCATION.

BOARD OF EDUCATION.
Park avenue and Fifty-ninth street, Borough of Manhattan, 9 a. m. to 5 p. m. (in the month of August, 9 a. m. to 4 p. m.); Saturdays, 9 a. m. to 12 m.
Telephone, 5580 Plaza.
Richard H. Adams, Richard B. Aldcroft, Jr., Grosvenor H. Backus, Nicholas J. Barrett, Joseph E. Cosgrove, Francis P. Cannon, Thomas M. DeLaney, Samuel B. Donnelly, Horace E. Dreser, A. Leo Everett, Joseph Nicola Francolini, George Freifeld, John Greene, George J. Gillespie, Randolph Guggenheimer, George D. Hamlin, M. D.; Robert L. Harrison, Louis Haupt, M. D.; Thomas J. Higgins, Arthur Hollick, Charles H. Ingalls, Nathan S. Jonas, Hugo Kanzler, John C. Kelley, Alrick H. Man, Clement March, Mitchell May, Dennis J. McDonald, M. D.; Thomas J. O'Donohue, Frank H. Partridge, George E. Payne, George W. Schaefer, Henry H. Sherman, Abraham Stern, M. Samuel Stern, Cornelius J. Sullivan, Rupert B. Thomas, John R. Thompson, George A. Vandenhoff, John A. Wilbur, William N. Wilmer, Frank D. Wilsey, George W. Wingate, Egerton L. Winthrop, Jr., members of the Board. (Two vacancies).
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Stewart Building, Chambers street and Broadway 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m. Telephone, 1226 Worth.
Herman A. Metz, Comptroller.
John H. McCooey and N. Taylor Phillips, Deputy Comptrollers.
Hubert L. Smith, Assistant Deputy Comptroller.
Oliver E. Stanton, Secretary to Comptroller.

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BOOKKEEPING AND AWARDS DIVISION.
Frank W. Smith, Chief Accountant and Bookkeeper, Room 8.

STOCK AND BOND DIVISION.

James J. Sullivan, Chief Stock and Bond Clerk, Room 85.

BUREAU OF AUDIT—MAIN DIVISION.

P. H. Quinn, Chief Auditor of Accounts, Room 27.

LAW AND ADJUSTMENT DIVISION.

Jeremiah T. Mahoney, Auditor of Accounts, Room 185.

BUREAU OF MUNICIPAL INVESTIGATION AND STATISTICS.
Charles S. Hervey, Supervising Statistician and Examiner, Room 180.

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Daniel C. Potter, Chief Examiner of Accounts of Institutions, Room 38.

OFFICE OF THE CITY PAYMASTER.

No. 83 Chambers street and No. 65 Reade street.
John H. Timmerman, City Paymaster

ENGINEERING DIVISION.

Stewart Building, Chambers street and Broadway, Chandler Withington, Chief Engineer, Room 55.

DIVISION OF REAL ESTATE

Thomas F. Byrnes, Mortimer J. Brown, Appraisers of Real Estate, Room 157.

BUREAU FOR THE COLLECTION OF TAXES.

Borough of Manhattan—Stewart Building, Room O.
David E. Austen, Receiver of Taxes.
John J. McDonough and William H. Loughran, Deputy Receivers of Taxes.
Borough of The Bronx—Municipal Building, Third and Tremont avenues.
John B. Underhill and Stephen A. Nugent, Deputy Receivers of Taxes.
Borough of Brooklyn—Municipal Building, Rooms 2-8.
James B. Bouck and John F. Regan, Deputy Receivers of Taxes.
Borough of Queens—Hackett Building, Jackson avenue and Fifth street, Long Island City.
George H. Creed and Mason O. Smedley, Deputy Receivers of Taxes.
Borough of Richmond—Borough Hall, St. George, New Brighton.
John De Morgan and F. Wilsey Owen, Deputy Receivers of Taxes.

BUREAU FOR THE COLLECTION OF ASSESSMENTS AND ARREARS.

Borough of Manhattan—Stewart Building, Room 81.
Daniel Moynahan, Collector of Assessments and Arrears.
Richard E. Weldon, Deputy Collector of Assessments and Arrears.
Borough of The Bronx—Municipal Building, Rooms 1-3.
James J. Donovan, Jr., Deputy Collector of Assessments and Arrears.
Borough of Brooklyn—Mechanics' Bank Building, corner Court and Montague streets.
William E. Melody, Deputy Collector of Assessments and Arrears.
Borough of Queens—Hackett Building, Jackson avenue and Fifth street, Long Island City.
Patrick E. Leahy, Deputy Collector of Assessments and Arrears.
Borough of Richmond—Bay and Sand streets, Stapleton.
George Brand, Deputy Collector of Assessments and Arrears.

BUREAU FOR THE COLLECTION OF CITY REVENUE AND OF MARKETS.

Stewart Building, Chambers street and Broadway Room 141.
John M. Gray, Collector of City Revenue and Superintendent of Markets.
James H. Baldwin, Deputy Superintendent of Markets.
David O'Brien, Deputy Collector of City Revenue

BUREAU OF THE CITY CHAMBERLAIN.

Stewart Building, Chambers street and Broadway Rooms 63 to 67.
James J. Martin, City Chamberlain.
John H. Campbell, Deputy Chamberlain.

DEPARTMENT OF HEALTH.

Southwest corner of Fifty-fifth street and Sixth avenue, Borough of Manhattan, 9 a. m. to 4 p. m. Burial Permit and Contagious Disease Offices all ways open.
Telephone, 4900 Columbus.
Thomas Darlington, M. D., Commissioner of Health and President.
Alvah H. Doty, M. D., Theodore A. Bingham, Commissioners.
Eugene W. Scheffer, Secretary.
Herman M. Biggs, M. D., General Medical Officer.
James McC. Miller, Chief Clerk.
Sanitary Superintendent.
William H. Guilfooy, M. D., Registrar of Records.
Borough of Manhattan.
Alonzo Blauvelt, M. D., Assistant Sanitary Superintendent, George A. Roberts, Assistant Chief Clerk.
Charles J. Burke, M. D., Assistant Registrar of Records.

Borough of The Bronx, No. 3731 Third avenue.

Charles F. Spencer, M. D., Acting Assistant Sanitary Superintendent; Ambrose Lee, Jr., Assistant Chief Clerk; Arthur J. O'Leary, M. D., Assistant Registrar of Records.

Borough of Brooklyn, Nos. 38 and 40 Clinton street
Traverse R. Maxfield, M. D., Assistant Sanitary Superintendent; Alfred T. Metcalfe, Assistant Chief Clerk; S. J. Byrne, M. D., Assistant Registrar of Records.

Borough of Queens, Nos. 373 and 374 Fulton street Jamaica.

John P. Moore, M. D., Assistant Sanitary Superintendent; George R. Crowley, Assistant Chief Clerk; Robert Campbell, M. D., Assistant Registrar of Records.

Borough of Richmond, Nos. 54 and 56 Water street, Stapleton, Staten Island.

John T. Sprague, M. D., Assistant Sanitary Superintendent; Charles E. Hoyer, Assistant Chief Clerk; J. Walter Wood, M. D., Assistant Registrar of Records.

DEPARTMENT OF PARKS.

Moses Herrman, Commissioner of Parks for the Boroughs of Manhattan and Richmond, and President Park Board.

M. F. Loughman, Secretary.
Offices, Arsenal, Central Park.
Telephone, 201 Plaza.
Michael J. Kennedy, Commissioner of Parks for the Boroughs of Brooklyn and Queens.
Offices, Litchfield Mansion, Prospect Park, Brooklyn.
Telephone, 2300 South.

Joseph I. Berry, Commissioner of Parks for the Borough of The Bronx.
Office, Zbrowski Mansion, Claremont Park.
Office hours, 9 a. m. to 4 p. m.; Saturdays, 12 m. Telephone, 998 Tremont.

DEPARTMENT OF PUBLIC CHARITIES.

CENTRAL OFFICE.

Foot of East Twenty-sixth street, 9 a. m. to 4 p. m. Saturdays, 12 m.
Telephone, 3350 Madison Square.
Robert W. Hebbard, Commissioner.
Richard C. Baker, First Deputy Commissioner.
James J. McInerney, Second Deputy Commissioner for Brooklyn and Queens, Nos. 327 to 331 Schermerhorn street, Brooklyn.
J. McKee Borden, Secretary.
Plans and Specifications, Contracts, Proposals and Estimates for Work and Materials for Building, Repairs and Supplies, Bills and Accounts, 9 a. m. to 4 p. m. Saturdays, 12 m.
Bureau of Dependent Adults, foot of East Twenty-sixth street. Office hours, 8:30 a. m. to 4 p. m.
The Children's Bureau, No. 66 Third avenue. Office hours, 8:30 a. m. to 4 p. m.
Jeremiah Connelly, Superintendent for Richmond Borough, Borough Hall, St. George, Staten Island.

DEPARTMENT OF STREET CLEANING.

Nos. 13 to 21 Park row, 9 a. m. to 4 p. m. Telephone, 3863 Cortlandt.
Walter Bensei, M. D., Commissioner.
William H. Edwards, Deputy Commissioner.
John J. O'Brien, Chief Clerk.

DEPARTMENT OF TAXES AND ASSESSMENTS.

Hall of Records, corner of Chambers and Centre streets. Office hours, 9 a. m. to 4 p. m.; Saturdays 9 a. m. to 12 m.
Commissioners Lawson Purdy, President, Frank Raymond, Nicholas Muller, James H. Tully, Charles Putzel, Thomas L. Hamilton, Hugh J. Hastings.

DEPARTMENT OF WATER SUPPLY, GAS AND ELECTRICITY.

Nos. 13 to 21 Park row, 9 a. m. to 4 p. m. Telephone, 3863 Cortlandt; Brooklyn, 3980 Main; Queens, 439 Greenpoint; Richmond, 94 Tompkinsville; Bronx, 62 Tremont.
John H. O'Brien, Commissioner.
Frank J. Goodwin, Deputy Commissioner.
John F. Garvey, Secretary to Department.
I. M. de Varona, Chief Engineer.
George W. Birdsall, Consulting Hydraulic Engineer.
George F. Sever, Consulting Electrical Engineer.
Charles F. Lacombe, Chief Engineer of Light and Power.
Michael C. Padden, Water Register, Manhattan.
William A. Hawley, Secretary to Commissioner.
William C. Cozier, Deputy Commissioner, Borough of Brooklyn, Municipal Building, Brooklyn.
John W. McKay, Acting Chief Engineer, Brooklyn.
William R. McGuire, Water Register, Brooklyn.
Michael Hecht, Deputy Commissioner, Borough of The Bronx, Crotona Park Building, One Hundred and Seventy-seventh street and Third avenue.
Thomas M. Lynch, Water Register, The Bronx.
Charles C. Wissel, Deputy Commissioner, Borough of Queens, Hackett Building, Long Island City.
Charles J. McCormack, Deputy Commissioner, Borough of Richmond, Borough Hall, St. George, S. I.
John W. McKay, Acting Chief Engineer, Borough of Richmond, Borough Hall, St. George, S. I.

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Rooms 14, 15 and 16 Aldrich Building, Nos. 149 and 151 Church street.
Office open during business hours every day in the year except legal holidays. Examinations are held on Monday, Wednesday and Friday after 1 p. m.

FIRE DEPARTMENT.

Office hours for all, except where otherwise noted, from 9 a. m. to 4 p. m.; Saturdays, 12 m.

HEADQUARTERS.

Nos. 157 and 159 East Sixty-seventh street, Manhattan.
Telephone, 2230 Plaza, Manhattan; 2356 Main, Brooklyn.
Francis J. Lantry, Commissioner.
Hugh Bonner, Deputy Commissioner.
Charles C. Wise, Deputy Commissioner, Boroughs of Brooklyn and Queens.
Alfred M. Downes, Secretary; Michael J. Healion, Secretary to the Commissioner; George F. Dobson, Jr., Secretary to the Deputy Commissioner, Boroughs of Brooklyn and Queens.
Edward F. Croker, Chief of Department.
Thomas Lally, Deputy Chief of Department in charge, Boroughs of Brooklyn and Queens.
William A. Larney, Inspector of Combustibles, Nos. 157 and 159 East Sixty-seventh street, Manhattan. Telephone, 640 Plaza.
Franz S. Wolf, Inspector of Combustibles, Boroughs of Brooklyn and Queens, Nos. 365 and 367 Jay street, Brooklyn. Telephone, 3520 Main.
Peter Seery, Fire Marshal, Boroughs of Manhattan, The Bronx and Richmond.
William L. Beers, Fire Marshal, Boroughs of Brooklyn and Queens.

Andrew P. Martin, Inspector in charge of Fire Alarm Telegraph Bureau.

William T. Beggin, Chief of Battalion in charge Bureau of Violations and Auxiliary Fire Appliances, Boroughs of Manhattan, The Bronx and Richmond, Nos. 157 and 159 East Sixty-seventh street, Manhattan, Brooklyn and Queens, Nos. 365 and 367 Jay street, Brooklyn.
Central Office open at all hours.

LAW DEPARTMENT.

OFFICE OF CORPORATION COUNSEL.

Hall of Records, Chambers and Centre streets, 6th, 7th and 8th floors, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.
Telephone, 3900 Worth.
Francis K. Pendleton, Corporation Counsel.
Assistants—Theodore Connolly, George L. Sterling, Charles D. Olenford, James T. Malone, George S. Coleman, William P. Burr, John L. O'Brien, Terence Farley, Franklin Chase Hoyt, Cornelius F. Collins, Edwin J. Freedman, John C. Breckinridge, Louis H. Hahlo, Frank B. Pierce, Stephen O'Brien, Charles A. O'Neill, John F. O'Brien, Edward S. Malone, William B. Crowell, Richard H. Mitchell, John Widdecombe, Thomas F. Byrne, Andrew T. Campbell, Jr., Arthur Sweeney, George P. Nicholson, Alfred W. Booraem, William H. King, Thomas F. Noonan, Josiah A. Stover, Curtis A. Peters, Charles McIntyre, Royal E. T. Riggs, Solon Berrick, J. Gabriel Britt, Joll J. Squier, William J. Clarke, Francis J. Byrne, Francis X. McQuade, John W. Goff, Jr., Leonce Fuller, Charles W. Miller, I. Townsend Burden, Jr., William H. Doherty, Francis Martin, Frank E. Smith, Henry W. Mayo.
Secretary to the Corporation Counsel—Lawson Riggs, Jr.
Chief Clerk—Andrew T. Campbell.

BROOKLYN OFFICE.

Borough Hall, 2d floor, 9 a. m. to 4 p. m., Saturdays, 9 a. m. to 12 m.
Telephone, 2948 Main.
James D. Bell, Assistant in charge.

BUREAU OF STREET OPENINGS.

No. 90 West Broadway, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.
Telephone, 890 Cortlandt.
John P. Dunn, Assistant in charge.

BUREAU FOR THE RECOVERY OF PENALTIES.

No. 119 Nassau street, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.
Telephone, 4526 Cortlandt.
Herman Stiel, Assistant in charge.

BUREAU FOR THE COLLECTION OF ARREARS OF PERSONAL TAXES.

No. 280 Broadway, 5th floor. Office hours for public, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.
Telephone, 4585 Worth.
Geo. O'Reilly, Assistant in charge.

TENEMENT HOUSE BUREAU AND BUREAU OF BUILDINGS.

No. 44 East Twenty-third street, 9 a. m. to 4 p. m. Saturdays, 9 a. m. to 12 m.
Telephone, 1951 Gramercy.
John P. O'Brien, Assistant in charge.

METROPOLITAN SEWERAGE COMMISSION.

Office, No. 17 Battery Place. Daniel Lewis, President, Olin H. Landreth, George A. Soper, Andrew J. Provost, Jr., Secretary, James H. Fuentes, Commissioners.
Telephone, 1694 Rector.

MUNICIPAL CIVIL SERVICE COMMISSION.

No. 299 Broadway, 9 a. m. to 4 p. m.
William F. Baker, R. Ross Appleton, Frank L. Polk.
Frank A. Spencer, Secretary.

Labor Bureau.
No. 51 Lafayette street (old No. 61 Elm street). Telephone, 2140 Worth.

MUNICIPAL EXPLOSIVES COMMISSION.

Nos. 157 and 159 East Sixty-seventh street, Headquarters Fire Department.
Hugh Bonner, Deputy Fire Commissioner and Chairman; William Montgomery, John Sherry, C. Andrade, Jr., Abram A. Breneman.
Franz S. Wolf, Secretary, No. 157 East Sixty-seventh street.
Stated meetings, Tuesday of each week, at 3 p. m. Telephone, 640 Plaza.

POLICE DEPARTMENT.

CENTRAL OFFICE.

No. 300 Mulberry street, 9 a. m. to 4 p. m. Telephone, 3100 Spring.
Theodore A. Bingham, Commissioner.
Arthur I. O'Keefe, First Deputy Commissioner.
Frederick H. Bugher, Second Deputy Commissioner.
Bert Hanson, Third Deputy Commissioner.
Daniel G. Slattery, Secretary to Commissioner.
William H. Kipp, Chief Clerk.

PUBLIC SERVICE COMMISSION.

The Public Service Commission for the First District, whose offices are now at No. 320 Broadway, Manhattan, but will within a few weeks be located in the Tribune Building, has office hours from 8 a. m. to 11 p. m. The hours for its public meetings are 10:30 a. m. every week day.
William R. Wilcox, Chairman; William McCarrroll, Edward M. Bassett, Milo R. Maltbie, John E. Eustis, Commissioners.
Travis H. Whitney, Secretary.

TENEMENT HOUSE DEPARTMENT.

Manhattan Office, No. 44 East Twenty-third street. Telephone, 5331 Gramercy.
Edmond J. Butler, Commissioner.
Harry G. Darwin, First Deputy Commissioner.
Brooklyn Office (Boroughs of Brooklyn, Queens and Richmond), Temple Bar Building, No. 44 Court street.
Telephone, 3825 Main.
John McKeown, Second Deputy Commissioner.
Bronx Office, Nos. 2804, 2806 and 2808 Third avenue.
Telephone, 967 Melrose.
William B. Calvert, Superintendent.

BOROUGH OFFICES.

BOROUGH OF THE BRONX.

Office of the President, corner Third avenue and One Hundred and Seventy-seventh street; 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.
Louis F. Haffen, President.
Henry A. Gumbleton, Secretary.
John F. Murray, Commissioner of Public Works.
Peter J. Stumpf, Assistant Commissioner of Public Works.

Josiah A. Briggs, Chief Engineer.

Frederick Greifenberg, Principal Assistant Topographical Engineer.
Charles H. Graham, Engineer of Sewers.
Thomas H. O'Neill, Superintendent of Sewers.
Samuel C. Thompson, Engineer of Highways.
Patrick I. Reville, Superintendent of Buildings.
John A. Mason, Assistant Superintendent of Buildings.
Martin Geiszler, Superintendent of Highways.
Albert H. Liebenau, Superintendent of Public Buildings and Offices.
Telephone, 66 Tremont.

BOROUGH OF BROOKLYN.

President's Office, Nos. 15 and 16 Borough Hall, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.
Bird S. Coler, President.
Charles Frederick Adams, Secretary.
John A. Heffernan, Private Secretary.
Desmond Dunne, Commissioner of Public Works.
Durbin Van Vleck, Assistant Commissioner of Public Works.
David F. Moore, Superintendent of Buildings.
Thomas K. Farrell, Superintendent of the Bureau of Highways.
James Dunne, Superintendent of the Bureau of Sewers.
Joseph M. Lawrence, Superintendent of the Bureau of Public Buildings and Offices.

BOROUGH OF MANHATTAN.

Office of the President, Nos. 14, 15 and 16 City Hall, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.
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Edward S. Murphy, Superintendent of Buildings.
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BOROUGH OF QUEENS.

President's Office, Borough Hall, Jackson avenue and Fifth street, Long Island City; 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.
Joseph Bermel, President.
Herman Ringe, Secretary.
Lawrence Gresser, Commissioner of Public Works.
Alfred Denton, Assistant Commissioner of Public Works.
James P. Hicks, Superintendent of Highways.
Carl Berger, Superintendent of Buildings.
Joseph H. De Bragg, Superintendent of Sewers.
Lucien Knapp, Superintendent of Street Cleaning.
Office, No. 48 Jackson avenue, Long Island City.
Mathew J. Goldner, Superintendent of Public Buildings and Offices, Office, Town Hall, Jamaica.
Robert R. Crowell, Engineer Topographical Bureau. Office, No. 252 Jackson avenue, Long Island City.
Telephone, 1900 Greenpoint.

BOROUGH OF RICHMOND.

President's Office, New Brighton, Staten Island.
George Cromwell, President.
Maybury Fleming, Secretary.
Louis Lincoln Tribus, Consulting Engineer and Acting Commissioner of Public Works.
John Seaton, Superintendent of Buildings.
H. E. Buel, Superintendent of Highways.
John T. Fetherston, Superintendent of Street Cleaning.
Ernest H. Seehusen, Superintendent of Sewers.
John Timlin, Jr., Superintendent of Public Buildings and Offices.
George W. Tuttle, Principal Assistant Engineer, Bureau of Engineering—Topographical.
Theodor S. Oxholm, Principal Assistant Engineer, Bureau of Engineering—Construction.
Offices—Borough Hall, New Brighton, N. Y., 9 a. m. to 4 p. m. Saturdays, 9 a. m. to 12 m. Telephone, 1000 Tompkinsville.

CORONERS.

Borough of The Bronx—Corner of Third avenue and One Hundred and Seventy-seventh street. Telephone, 1250 Tremont and 1402 Tremont.
Robert F. McDonald, A. F. Schwannecke.
William T. Austin, Chief Clerk.
Borough of Brooklyn—Office, Room 11, Borough Hall. Telephone, 4004 Main and 4005 Main.
Henry J. Brewer, M. D., John F. Kennedy, Joseph McGuinness, Chief Clerk.
Open all hours of the day and night.
Borough of Manhattan—Office, Criminal Courts Building, Centre and White streets. Open at all times of the day and night.
Coroners: Julius Harburger, Peter P. Acritelli, George F. Shady, Jr., Peter Dooley.
Julius Harburger, President Board of Coroners.
Jacob E. Bausch, Chief Clerk.
Telephones, 1004, 5057, 5058 Franklin.
Borough of Queens—Office, Borough Hall, Fulton street, Jamaica, L. I.
Samuel D. Nutt, Alfred S. Ambler.
Martin Mager, Jr., Chief Clerk.
Office hours, from 9 a. m. to 10 p. m.
Borough of Richmond—Second street, New Brighton. Open for the transaction of business all hours of the day and night.
Matthew J. Cahill.

COUNTY OFFICES.

NEW YORK COUNTY.

COMMISSIONER OF JURORS.

Room 127, Stewart Building, Chambers street and Broadway, 9 a. m. to 4 p. m.
Thomas Allison, Commissioner.
Matthew F. Neville, Assistant Commissioner.
Frederick P. Simpson, Assistant Commissioner.
Frederick O'Byrne, Secretary.

COMMISSIONER OF RECORDS.

Office, New County Court-house.
William S. Andrews, Commissioner.

COUNTY CLERK.

Nos. 5, 8, 9, 10 and 11 New County Court-house. Office hours from 9 a. m. to 4 p. m.
Peter J. Dooling, County Clerk.
John F. Curry, Deputy.
Joseph J. Glennen, Secretary.
Telephone, 870 Cortlandt.

DISTRICT ATTORNEY.

Building for Criminal Courts, Franklin and Centre streets.
Office hours from 9 a. m. to 5 p. m.; Saturdays 9 a. m. to 12 m.
Wm. Travers Jerome, District Attorney.
John A. Henneberry, Chief Clerk.

PUBLIC ADMINISTRATOR.

No. 119 Nassau street, 9 a. m. to 4 p. m.
William M. Hoes, Public Administrator.
Telephone, 6376 Cortlandt.

REGISTER.

Hall of Records. Office hours from 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m. During the months of July and August the hours are from 9 a. m. to 2 p. m.
 Frank Gass, Register.
 William H. Sinnott, Deputy Register.
 Telephone, 3900 Worth.

SHERIFF.

No. 209 Broadway, 9 a. m. to 4 p. m.; Saturdays 9 a. m. to 12 m.
 Nicholas J. Hayes, Sheriff.
 A. J. Johnson, Under Sheriff.
 Telephone, 4984 Worth.

SURROGATE.

Hall of Records. Court open from 9 a. m. to 4 p. m., except Saturday, when it closes at 12 m. During the months of July and August the hours are from 9 a. m. to 2 p. m.
 Frank T. Fitzgerald, Abner C. Thomas, Surrogates; William V. Leary, Chief Clerk.

KINGS COUNTY.**COMMISSIONER OF JURORS.**

County Court-house.
 Jacob Brenner, Commissioner.
 Jacob A. Livingston, Deputy Commissioner.
 Albert B. Waldron, Secretary.
 Office hours from 9 a. m. to 4 p. m.; Saturdays, from 9 a. m. to 12 m.
 Office hours during July and August, 9 a. m. to 2 p. m.; Saturdays, from 9 a. m. to 12 m.
 Telephone, 1454 Main.

COMMISSIONER OF RECORDS.

Hall of Records.
 Office hours, 9 a. m. to 4 p. m., excepting months of July and August, then 9 a. m. to 2 p. m.; Saturdays, 9 a. m. to 12 m.
 John K. Neal, Commissioner.
 D. H. Ralston, Deputy Commissioner.
 Thomas D. Moscrop, Superintendent.
 William J. Beattie, Assistant Superintendent.

COUNTY CLERK.

Hall of Records, Brooklyn. Office hours, 9 a. m. to 4 p. m.; during months of July and August, 9 a. m. to 2 p. m.; Saturdays, 9 a. m. to 12 m.
 Charles T. Hartzheim, County Clerk.
 Bela Tokaji, Deputy County Clerk.
 James P. Kohler, Assistant Deputy County Clerk.
 Robert Stewart, Counsel.
 Telephone call, 4930 Main.

COUNTY COURT, KINGS COUNTY.

County Court-house, Brooklyn, Rooms 10, 17, 18, 22 and 23. Court opens at 10 a. m. daily and sits until business is completed. Part I, Room No. 23; Part II, Room No. 10, Court-house. Clerk's Office, Rooms 17, 18 and 22, open daily from 9 a. m. to 4 p. m.; Saturdays, 12 m.
 Norman S. Dike and Lewis L. Fawcett, County Judges.
 Charles S. Devoy, Chief Clerk.
 Telephone, 4154 and 4155 Main.

DISTRICT ATTORNEY.

Office, County Court-house, Borough of Brooklyn
 Hours, 9 a. m. to 5 p. m.
 John F. Clarke, District Attorney.

PUBLIC ADMINISTRATOR.

No. 44 Court street (Temple Bar), Brooklyn. 9 a. m. to 5 p. m.
 Charles E. Teale, Public Administrator,
 Telephone, 2840 Main.

REGISTER.

Hall of Records. Office hours, 9 a. m. to 4 p. m., excepting months of July and August, provided for by statute.
 Alfred J. Boulton, Register.

SHERIFF.

County Court-house, Brooklyn, N. Y.
 9 a. m. to 4 p. m.; Saturdays, 12 m.
 Michael J. Flaherty, Sheriff.

SURROGATE.

Hall of Records, Brooklyn, N. Y.
 James C. Church, Surrogate.
 William P. Pickett, Clerk of the Surrogate's Court.
 Court opens at 10 a. m. Office hours, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.

QUEENS COUNTY.**COMMISSIONER OF JURORS.**

Office hours, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m. Queens County Court-house, Long Island City.
 John P. Balbert, Commissioner of Jurors.
 Rodman Richardson, Assistant Commissioner.

COUNTY CLERK.

Jamaica, Fourth Ward, Borough of Queens, City of New York.
 Office open, April 1 to October 1, 8 a. m. to 5 p. m.; October 1 to April 1, 9 a. m. to 5 p. m.; Saturdays throughout year until 12 noon.
 John Niederstein, County Clerk.
 Henry J. Walter, Jr., Deputy County Clerk.
 Charles Mahler, Assistant Deputy County Clerk.
 George Distler, Deputy County Clerk.
 Frank C. Klingenberg, Secretary.
 Telephone, 151 Jamaica.

COUNTY COURT.

Temporary County Court-house, Long Island City. County Court opens at 10 a. m. Trial Terms begin first Monday of each month, except July, August and September. Special Terms each Saturday, except during August.
 County Judge's office always open at No. 336 Fulton street, Jamaica, N. Y.
 Burt J. Humphrey, County Judge.

DISTRICT ATTORNEY.

Office, Queens County Court-house, Long Island City, 9 a. m. to 5 p. m.
 Ira G. Darrin, District Attorney.

PUBLIC ADMINISTRATOR.

No. 17 Cook avenue, Elmhurst.
 John T. Robinson, Public Administrator, County of Queens

SHERIFF.

County Court-house, Long Island City, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.
 Herbert S. Harvey, Sheriff.
 John M. Phillips, Under Sheriff.

SURROGATE.

Daniel Noble, Surrogate.
 Office at Jamaica.
 Except on Sundays, holidays and half-holidays, the office is open between March 31 and July 1, from 8 a. m. to 5 p. m.; on Saturdays, from 8 a. m. to 12 m.; between July 1 and September 1 from 9 a. m. to 4 p. m.; on Saturday from 9 a. m. to 12 m.
 The calendar is called on Tuesday of each week at 10 a. m., except during the month of August, when no court is held, and the court sits every day thereafter until all contested cases have been disposed of.

RICHMOND COUNTY.**COMMISSIONER OF JURORS.**

Village Hall, Stapleton.
 Charles J. Kullman, Commissioner.
 John J. McCaughy, Assistant Commissioner.
 Office open from 9 a. m. until 4 p. m.; Saturdays from 9 a. m. to 12 m.

COUNTY CLERK.

County Office Building, Richmond, S. I., 9 a. m. to 4 p. m.
 C. L. Bostwick, County Clerk.
 County Court-house, Richmond, S. I., 9 a. m. to 4 p. m.

COUNTY JUDGE AND SURROGATE.

Terms of Court, Richmond County, 1907.
 County Courts—Stephen D. Stephens, County Judge.
 First Monday of June, Grand and Trial Jury.
 First Monday of December, Grand and Trial Jury.
 Fourth Wednesday of January, without a jury.
 Fourth Wednesday of February, without a jury.
 Fourth Wednesday of March, without a jury.
 Fourth Wednesday of April, without a jury.
 Fourth Wednesday of July, without a jury.
 Fourth Wednesday of September, without a jury.
 Fourth Wednesday of October, without a jury.
 Surrogate's Court—Stephen D. Stephens, Surrogate.
 Mondays at the Borough Hall, St. George, 10.30 o'clock a. m.
 Tuesdays at the Borough Hall, St. George, at 10.30 o'clock a. m.
 Wednesdays at the Surrogate's Office, Richmond, at 10.30 o'clock a. m.

DISTRICT ATTORNEY.

No. 400 Richmond Terrace, New Brighton, S. I.
 Office hours, from 9 a. m. to 12 m., and 1 p. m. to 5 p. m.
 John J. Kenney, District Attorney.

SHERIFF.

County Court-house, Richmond, S. I.
 Office hours, 9 a. m. to 4 p. m.
 Joseph J. Barth, Sheriff.
 John J. Schoen, Under Sheriff.

THE COURTS.**APPELLATE DIVISION OF THE SUPREME COURT.****FIRST JUDICIAL DEPARTMENT.**

Court-house, Madison avenue, corner Twenty-fifth street. Court opens at 10 a. m.
 Edward Patterson, Presiding Justice, George L. Ingraham, Chester B. McLaughlin, Frank C. Laughlin, John Proctor Clarke, James W. Houghton, Francis M. Scott and John S. Lambert, Justices.
 Alfred Wagstaff, Clerk; William Lamb, Deputy Clerk.
 Clerk's Office open at 9 a. m.

SUPREME COURT—FIRST DEPARTMENT.

County Court-house, Chambers street. Court open from 10.15 a. m. to 4 p. m.
 Special Term, Part I. (motions), Room No. 16.
 Special Term, Part II. (ex-parte business), Room No. 13.
 Special Term, Part III., Room No. 19.
 Special Term, Part IV., Room No. 20.
 Special Term, Part V., Room No. 33.
 Special Term, Part VI. (Elevated Railroad cases), Room 33.
 Trial Term, Part I., Room No. 34.
 Trial Term, Part II., Room No. 22.
 Trial Term, Part III., Room No. 21.
 Trial Term, Part IV., Room No. 24.
 Trial Term, Part V., Room No. 35.
 Trial Term, Part VI., Room No. 27.
 Trial Term, Part VII., Room No. 26.
 Trial Term, Part VIII., Room No. 28.
 Trial Term, Part IX., Room No. 37.
 Trial Term, Part X., Room No. 26.
 Trial Term, Part XI., Room No. 37.
 Trial Term, Part XII., Room No. 26.
 Trial Term, Part XIII., and Special Term, Part VII., Room No. 36.
 Appellate Term, Room No. 29.
 Naturalization Bureau, Room No. 38, third floor.
 Assignment Bureau, room on third floor.
 Clerks in attendance from 10 a. m. to 4 p. m.
 Clerk's Office, Special Term, Part I. (motions), Room No. 15.
 Clerk's Office, Special Term, Part II. (ex-parte business), room southwest corner, mezzanine floor.
 Clerk's Office, Special Term, Calendar, room southeast corner, second floor.
 Clerk's Office, Trial Term, Calendar, room north east corner, second floor, east.
 Clerk's Office, Appellate Term, room southwest corner, third floor.
 Trial Term, Part I. (criminal business).
 Criminal Court-house, Centre street.
 Justices—Charles H. Truax, Charles F. MacLean, Henry Bischoff, Jr., Leonard A. Giegerich, P. Henry Dugro, Henry A. Gildersleeve, James Fitzgerald, David Leventritt, James A. O'Gorman, James A. Blanchard, Edward S. Clinch, Samuel Greenbaum, Edward E. McCall, Edward B. Amend, Vernon M. Davis, Victor J. Dowling, Joseph Newburger, M. Linn Bruce, John W. Goff, Samuel Seabury, M. Warley Platzek, Peter A. Hendrick, John Ford, Charles W. Dayton, John J. Brady, Mitchell L. Erlanger, Charles L. Guy.
 Peter J. Doelling, Clerk, Supreme Court.
 Telephone, 4580 Cortlandt.

SUPREME COURT—SECOND DEPARTMENT.
 Kings County Court-house, Borough of Brooklyn N. Y.
 Court open daily from 10 o'clock a. m. to 5 o'clock p. m. Seven jury trial parts. Special Term for Trials. Special Term for Motions.
 James F. McGee, General Clerk.
 Telephone, 6970 Main.

CRIMINAL DIVISION—SUPREME COURT.

Building for Criminal Courts, Centre, Elm, White and Franklin streets.
 Court opens at 10.30 a. m.
 Peter J. Doelling, Clerk; Edward R. Carroll, Special Deputy to the Clerk.
 Clerk's Office open from 9 a. m. to 4 p. m.
 Telephone, 6064 Franklin.

COURT OF GENERAL SESSIONS.

Held in the Building for Criminal Courts, Centre, Elm, White and Franklin streets.
 Court opens at 10 a. m.
 Thomas C. T. Crain, Francis S. McAvoy, Otto A. Rosalsky, Warren W. Foster, Thomas C. O'Sullivan and Charles S. Whitman, Judges of the Court of General Sessions. Edward M. Carroll, Clerk.
 Clerk's Office open from 9 a. m. to 4 p. m.
 During July and August Clerk's office will close at 2 p. m., and on Saturdays at 12 m.

CITY COURT OF THE CITY OF NEW YORK.

No. 33 Chambers street, Brownstone Building City Hall Park, from 10 a. m. to 4 p. m.
 Part I.
 Part II.
 Part III.
 Part IV.
 Part V.
 Special Term Chambers will be held from 10 a. m. to 4 p. m.
 Clerk's Office open from 9 a. m. to 4 p. m.
 Edward F. O'Dwyer, Chief Justice; John Henry McCarty, Lewis J. Conlan, Theodore F. Hascall, Francis B. Delehanty, Joseph I. Green, William H. Wadhams, Justices. Thomas F. Smith, Clerk.
 Telephone, 6143 Cortlandt.

COURT OF SPECIAL SESSIONS.

Building for Criminal Courts, Centre street between Franklin and White streets, Borough of Manhattan.
 Court opens at 10 a. m.
 Justices—First Division—John B. McKean, William E. Wyatt, Willard H. Olmsted, Joseph M. Deuel, Lorenz Zeller, John B. Mayo. Charles W. Culkin, Clerk; William M. Fuller, Deputy Clerk.
 Clerk's Office open from 9 a. m. to 4 p. m.
 Second Division—Trial Days—No. 171 Atlantic avenue, Brooklyn, Mondays, Wednesdays and Fridays at 10 o'clock; Town Hall, Jamaica, Borough of Queens, Tuesday at 10 o'clock; Town Hall, New Brighton, Borough of Richmond, Thursday at 10 o'clock.
 Justices—Howard J. Forker, Patrick Keady, John Fleming, Thomas W. Fitzgerald, Robert J. Wilkin, George J. O'Keefe, Joseph L. Kerrigan, Clerk; John J. Dorman, Deputy Clerk.
 Clerk's Office, No. 171 Atlantic avenue, Borough of Brooklyn, open from 9 a. m. to 4 p. m.

CHILDREN'S COURT.

First Division—No. 66 Third avenue, Manhattan, Edmund C. Lee, Clerk.
 Second Division—No. 102 Court street, Brooklyn James P. Sinnott, Clerk.

CITY MAGISTRATES' COURT.**First Division.**

Court opens from 9 a. m. to 4 p. m.
 City Magistrates—Robert C. Cornell, Leroy B. Crane, Peter T. Barlow, Matthew P. Breen, Joseph F. Moss, James J. Walsh, Henry Steinert, Daniel E. Finn, Charles G. F. Wahle, Frederick B. House, Charles N. Harris, Frederick Kernochan, Arthur C. Butts, Otto H. Droege, Joseph E. Corrigan.
 James McCabe, Secretary, No. 125 Sixth avenue.
 First District—Criminal Court Building.
 Second District—Jefferson Market.
 Third District—No. 69 Essex street.
 Fourth District—No. 151 East Fifty-seventh street.
 Fifth District—One Hundred and Twenty-first street, southeastern corner of Sylvan place.
 Sixth District—One Hundred and Sixty-first street and Brook avenue.
 Seventh District—No. 314 West Fifty-fourth street.
 Eighth District—Main street, Westchester.

Second Division.**Borough of Brooklyn.**

City Magistrates—Alfred E. Steers, A. V. B. Voorhees, Jr., James G. Tighe, Edward J. Dooley, John Naumer, E. G. Higginbotham, Frank E. O'Reilly, Henry J. Furlong, John F. Hyman, Alexander H. Geismar.
 President of the Board, Frank E. O'Reilly, No. 249 Manhattan avenue.
 Secretary to the Board, William F. Delaney, No. 495 Gates avenue.
 First District—No. 318 Adams street.
 Second District—Court and Butler streets.
 Third District—Myrtle and Vanderbilt avenues.
 Fourth District—Lee avenue and Clymer street.
 Fifth District—Manhattan avenue and Powers street.
 Sixth District—No. 495 Gates avenue.
 Seventh District—No. 31 Snider avenue (Flatbush).
 Eighth District—West Eighth street (Coney Island).
 Ninth District—Fifth avenue and Twenty-third street.
 Tenth District—133 New Jersey avenue.

Borough of Queens.

City Magistrates—Matthew J. Smith, Luke I. Connorton, Edmund J. Healy, Eugene C. Gilroy.
 First District—Long Island City.
 Second District—Flushing.
 Third District—Far Rockaway.

Borough of Richmond.

City Magistrates—John Croak, Nathaniel Marsh.
 First District—New Brighton, Staten Island.
 Second District—Stapleton, Staten Island.

MUNICIPAL COURTS.**Borough of Manhattan.**

First District—Third, Fifth and Eighth Wards and all that part of the First Ward lying west of Broadway and Whitehall street, including Governor's Island, Bedloe's Island, Ellis Island and the Oyster Islands. New Court-house, No. 128 Prince street, corner of Wooster street.
 Wauhope Lynn, Justice. Thomas O'Connell, Clerk.
 Clerk's Office open from 9 a. m. to 4 p. m.
 Telephone, 1371 Spring.

Second District—Second, Fourth, Sixth and Fourteenth Wards, and all that portion of the First Ward lying south and east of Broadway and Whitehall street. Court-room, No. 60 Madison street.
 John J. Hover, Justice. Francis Mangin, Clerk.
 Clerk's Office open from 9 a. m. to 4 p. m.
 Court opens daily at 9 a. m., and remains open until daily calendar is disposed of and close of the daily business, except on Sundays and legal holidays.
 Telephone, 2410 Orchard.

Third District—Ninth and Fifteenth Wards. Court-room, southwest corner Sixth avenue and West Tenth street. Court opens daily (Sundays and legal holidays excepted), from 9 a. m. to 4 p. m.
 William F. Moore, Justice. Daniel Williams, Clerk.
 Telephone, 2513 Chelsea.

Fourth District—Tenth and Seventeenth Wards. Court-room, No. 30 First street, corner Second avenue. Clerk's Office open daily from 9 a. m. to 4 p. m. Court opens 9 a. m. daily, and remains open to close of business.
 George F. Roesch, Justice. Andrew Lang, Clerk.
 Telephone, 4053 Orchard.

Fifth District—The Fifth District embraces the Eleventh Ward and all that portion of the Thirteenth Ward which lies east of the centre line of Norfolk street and north of the centre line of Grand street and west of the centre line of Pitt street and north of the centre line of Delancey street and northwest of Clinton street to Rivington street, and on the centre line of Rivington street south to Norfolk street. Court-room, No. 154 Clinton street.
 Benjamin Hoffman, Justice. Thomas Fitzpatrick, Clerk.
 Telephone, 2326 Orchard.

Sixth District—Eighteenth and Twenty-first Wards. Court-room, northwest corner Twenty-third street and Second avenue. Court opens at 9 a. m. daily (except legal holidays), and continues open until close of business.
 Henry W. Unger, Justice. Abram Bernard, Clerk.
 Telephone, 4570 Gramercy.

Seventh District—That portion of Nineteenth Ward east of Lexington avenue, bounded on the south by the north side of East Fortieth street and on the north by the south side of East Eighty-sixth street, also that portion bounded on the south by the north side of East Sixty-first street, on the west by the east side of Park avenue, and on the north by the south side of East Sixty-fifth street. Court-room, No. 151 East Fifty-seventh street. Court opens every morning at 9 o'clock (except Sundays and legal holidays), and continues open to close of business.
 Herman Joseph, Justice. Edward A. McQuade, Clerk.
 Telephone, 3860 Plaza.

Eighth District—Sixteenth and Twentieth Wards. Court-room, northwest corner of Twenty-third street and Eighth avenue. Court opens at 9 a. m. and continues open until close of business. Summary proceedings and return causes called at 9 a. m. Calendar causes, 9 a. m.
 Clerk's Office open from 9 a. m. to 4 p. m., and on Saturdays until 12 m.
 Trial days and Return days, each Court day.
 James W. McLaughlin, Justice. Henry Merzbach, Clerk.
 Telephone, 2665 Chelsea.

Ninth District—Twelfth Ward, except that portion thereof which lies west of the centre line of Lenox or Sixth avenue and of the Harlem river, north of the terminus of Lenox avenue. Court-room, No. 170 East One Hundred and Twenty-first street, southeast corner of Sylvan place. Court opens every morning at 9 o'clock (except Sundays and legal holidays), and continues open to close of business.
 Joseph P. Fallon, Justice. William J. Kennedy, Clerk.
 Clerk's office open from 9 a. m. to 4 p. m.
 Telephone, 3595 Harlem.

Tenth District—The Tenth District embraces that portion of the Twenty-second Ward south of Seventieth street, west of Central Park West to Fifty-ninth street, east on Fifty-ninth street to Seventh avenue, south on Seventh avenue to Fifty-third street, west on Fifty-third street to Eighth avenue, south on Eighth avenue to Fortieth street, north side to Hudson river. Court-room, No. 314 West Fifty-fourth street. Court open from 9 a. m. to 4 p. m., Sundays and legal holidays excepted.
 Thomas E. Murray, Justice. Michael Skelly, Clerk.
 Telephone, 1890 Columbus.

Eleventh District—The Eleventh District embraces that portion of the Twelfth Ward which lies north of the centre line of West One Hundred and Tenth street, between Lenox avenue and Seventh avenue, north of the centre line of One Hundred and Twentieth street, between Seventh avenue and Broadway, and south of the centre line of One Hundred and Nineteenth street, between Broadway and the North or Hudson river, and west of the centre line of Lenox or Sixth avenue and of the Harlem river north of the terminus of Lenox or Sixth avenue. Court-room, No. 70 Manhattan street. Clerk's Office open daily (Sundays and legal holidays excepted), from 9 a. m. to 4 p. m. Court convenes daily at 9 a. m.
 Francis J. Worcester, Justice. Herman B. Wilson, Clerk.
 Telephone, 6335 Morningside.

Twelfth District—The Twelfth District embraces that portion of the Twenty-second Ward north of Seventieth street, and that portion of the Twelfth Ward which lies north of the centre line of Eighth street and west of the centre line of Seventh avenue and south of the centre line of One Hundred and Twentieth street, between Seventh avenue and Broadway, and south of the centre line of One Hundred and Nineteenth street, between Broadway and the North or Hudson river. Court-room, No. 2555 Broadway.
 Alfred P. W. Seaman, Justice. James V. Gilloon, Clerk.
 Telephone, 4006 Riverside.

Thirteenth District—South side of Delancey street, from East river to Pitt street; east side of Pitt street, Grand street, south side of Grand street to Norfolk street, east side of Norfolk street to Division street, south side of Division street to Catharine street, east side of Catharine street to East river. Clerk's Office open daily (Sundays and legal holidays excepted), from 9 a. m. to 4 p. m.
 Leon Sanders, Justice. James J. Devlin, Clerk.
 Court-room, No. 264 Madison street.
 Telephone, 2596 Orchard.

Fourteenth District—The Fourteenth District embraces that portion of the Borough of Manhattan bounded as follows: Beginning at West Fortieth street and Eighth avenue, north on Eighth avenue to West Fifty-third street; east on West Fifty-third street to Seventh avenue; north on Seventh avenue to West Fifty-ninth street to Eighth avenue; north on Eighth avenue and west on Central Park West to the Transverse road at Central Park West and West Ninety-seventh street; east on Transverse road to Fifth avenue and East Ninety-seventh street; south on Fifth avenue to East Ninety-sixth street; east on Ninety-sixth street to Lexington avenue; south on Lexington avenue to East Sixty-fifth street; west on East Sixty-fifth street to Park avenue; south on Park avenue to East Sixty-first street; east on East Sixty-first street to Lexington avenue; south on Lexington avenue to East Fortieth street; west on East and West Fortieth streets to the point of beginning at West Fortieth street and Eighth avenue.
 Edgar J. Lauer, Justice. William J. Chamberlain, Clerk.
 Court-house, No. 620 Madison avenue.
 Telephone, 3873 Plaza.

Borough of The Bronx.

First District—All that part of the Twenty-fourth Ward which was lately annexed to the City and County of New York by Chapter 934 of the Laws of 1895, comprising all of the late Town of Westchester and part of the Towns of Eastchester and Pelham, including the Villages of Wakefield and Williamsbridge. Court-room, Town Hall, Main street, Westchester Village. Court open daily (Sundays and legal holidays excepted), from 9 a. m. to 4 p. m. Trial of causes, Tuesday and Friday of each week.
 William W. Penfield, Justice. Thomas F. Delahanty, Clerk.
 Office hours, from 9 a. m. to 4 p. m.; Saturdays, closing at 12 m.

Second District—Twenty-third and Twenty-fourth Wards, except the territory described in chapter 934 of the Laws of 1895. Court-room, southeast corner of Washington avenue and One Hundred and Sixty-

second street. Office hours, from 9 a. m. to 4 p. m. Court opens at 9 a. m.
John M. Tierney, Justice. Thomas A. Maher, Clerk.
Telephone, 3043 Melrose.

Borough of Brooklyn.

First District—Comprising First, Second, Third, Fourth, Fifth, Sixth, Tenth and Twelfth Wards and that portion of the Eleventh Ward beginning at the intersection of the centre lines of Hudson and Myrtle avenues, thence along the centre line of Myrtle avenue to North Portland avenue, thence along the centre line of North Portland avenue to Flushing avenue, thence along the centre line of Flushing avenue to Navy street, thence along the centre line of Navy street to Johnson street, thence along the centre line of Johnson street to Hudson avenue, and thence along the centre line of Hudson avenue to the point of beginning, of the Borough of Brooklyn. Court-house, northwest corner State and Court streets.

John J. Walsh, Justice. Edward Moran, Clerk.
Clerk's Office open from 9 a. m. to 4 p. m.

Second District—Seventh Ward and that portion of the Twenty-first and Twenty-third Wards west of the centre line of Stuyvesant avenue and the centre line of Schenectady avenue, also that portion of the Twentieth Ward beginning at the intersection of the centre lines of North Portland and Myrtle avenues, thence along the centre line of Myrtle avenue to Waverly avenue, thence along the centre line of Waverly avenue to Park avenue, thence along the centre line of Park avenue to Washington avenue, thence along the centre line of Washington avenue to Flushing avenue, thence along the centre line of Flushing avenue to North Portland avenue, and thence along the centre line of North Portland avenue to the point of beginning.

Court-room, No. 495 Gates avenue.
Gerard B. Van Wart, Justice. Franklin B. Van Wart, Clerk.
Clerk's Office open from 9 a. m. to 4 p. m.

Third District—Embraces the Thirteenth, Fourteenth, Fifteenth, Sixteenth, Seventeenth, Eighteenth and Nineteenth Wards, and that portion of the Twenty-seventh Ward lying northwest of the centre line of Starr street between the boundary line of Queens County and the centre line of Central avenue, and northwest of the centre line of Suydam street between the centre lines of Central and Bushwick avenues, and northwest of the centre line of Willoughby avenue, between the centre lines of Bushwick avenue and Broadway. Court-house, Nos. 6 and 8 Lee avenue, Brooklyn.

Philip D. Meagher, Justice. John W. Carpenter, Clerk.
Clerk's Office open from 9 a. m. to 4 p. m. Court opens at 9 a. m.

Fourth District—Embraces the Twenty-fourth and Twenty-fifth Wards, that portion of the Twenty-first and Twenty-third Wards lying east of the centre line of Stuyvesant avenue and east of the centre line of Schenectady avenue, and that portion of the Twenty-seventh Ward lying southeast of the centre line of Starr street between the boundary line of Queens and the centre line of Central avenue, and southeast of the centre line of Suydam street between the centre lines of Central and Bushwick avenues, and southeast of the centre line of Willoughby avenue between the centre lines of Bushwick avenue and Broadway. Court-room, No. 14 Howard avenue.

Thomas H. Williams, Justice. G. J. Wiederhold, Clerk. Milton I. Williams, Assistant Clerk.
Clerk's Office open from 9 a. m. to 4 p. m.

Fifth District—Contains the Eighth, Thirtieth and Thirty-first Wards, and so much of the Twenty-second Ward as lies south of Prospect avenue. Court-house, northwest corner of Fifty-third street and Third avenue.

Cornelius Furguson, Justice. Jeremiah J. O'Leary, Clerk.
Clerk's Office open from 9 a. m. to 4 p. m. Telephone, 407 Bay Ridge.

Sixth District—The Sixth District embraces the Ninth and Twenty-ninth Wards and that portion of the Twenty-second Ward north of the centre line of Prospect avenue; also that portion of the Eleventh and the Twentieth Wards beginning at the intersection of the centre lines of Bridge and Fulton streets; thence along the centre line of Fulton street to Flatbush avenue; thence along the centre line of Flatbush avenue to Atlantic avenue; thence along the centre line of Atlantic avenue to Washington avenue; thence along the centre line of Washington avenue to Park avenue; thence along the centre line of Park avenue to Waverly avenue; thence along the centre line of Waverly avenue to Myrtle avenue; thence along the centre line of Myrtle avenue to Hudson avenue; thence along the centre line of Hudson avenue to Johnson street; thence along the centre line of Johnson street to Bridge street, and thence along the centre line of Bridge street to the point of beginning.

Justice, Lucien S. Bayliss. Charles P. Bible, Clerk.
Court-house, No. 611 Fulton street.

Seventh District—The Seventh District embraces the Twenty-sixth, Twenty-eighth and Thirty-second Wards.
Alexander S. Rosenthal, Justice. Samuel F. Brothers, Clerk.

Court-house, corner Pennsylvania avenue and Fulton street (No. 31 Pennsylvania avenue).
Clerk's Office open from 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m. Trial days, Tuesdays, Wednesdays, Thursdays and Fridays.
Jury Days: Wednesdays and Thursdays.
Telephone, 904 East New York.

Borough of Queens.

First District—First Ward (all of Long Island City formerly composing five wards). Court-room, St. Mary's Lyceum, Nos. 115 and 117 Fifth street, Long Island City.

Clerk's Office open from 9 a. m. to 4 p. m., each day, excepting Saturdays, closing at 12 m. Trial days, Mondays, Wednesdays and Fridays. All other business transacted on Tuesdays and Thursdays.
Thomas C. Kadien, Justice. Thomas F. Kennedy, Clerk.
Telephone, 2376 Greenpoint.

Second District—Second and Third Wards, which include the territory of the late Towns of Newtown and Flushing. Court-room, in Court-house of the late Town of Newtown, corner of Broadway and Court street, Elmhurst, New York. P. O. Address, Elmhurst, New York.

William Rasquin, Jr., Justice. John E. Prendeville, Clerk. William Kepper, Assistant Clerk. James B. Snediker, Stenographer.
Clerk's Office open from 9 a. m. to 4 p. m. Telephone, 87 Newtown.

Third District—Fourth and Fifth Wards, comprising the territory of the former Towns and Villages of Jamaica, Far Rockaway and Rockaway Beach.

James F. McLaughlin, Justice. George W. Damon, Clerk.
Court-house, Town Hall, Jamaica.
Telephone, 188 Jamaica.

Clerk's Office open from 9 a. m. to 4 p. m. Court held on Mondays, Wednesdays and Fridays at 9 a. m.

Borough of Richmond.

First District—First and Third Wards (Towns of Castleton and Northfield). Court-room, former Village Hall, Lafayette avenue and Second street, New Brighton.

Thomas C. Brown, Justice. Anning S. Prall, Clerk.
Clerk's Office open from 9 a. m. to 4 p. m. Telephone, 503 Tompkinsville.

Second District—Second, Fourth and Fifth Ward (Towns of Middletown, Southfield and Westfield). Court-room, former Edgewater Village Hall, Stapleton.
George W. Stake, Justice. Peter Tiernan, Clerk.
Clerk's Office open from 9 a. m. to 4 p. m. Court opens at 9 a. m. Calendar called 10 a. m. Court continued until close of business. Trial days, Mondays, Wednesdays and Fridays.
Telephone, 313 Tompkinsville.

OFFICIAL BOROUGH PAPERS.

BOROUGH OF THE BRONX.

"North Side News," "Harlem Reporter and Bronx Chronicle," "Bronx Sentinel."

BOROUGH OF RICHMOND.

"Staten Islander," "Staten Island Star."

BOROUGH OF QUEENS.

"Long Island Star" (First and Second Wards), "Flushing Evening Journal" (Third Ward), "Long Island Farmer" (Fourth Ward), "Rockaway News" (Fifth Ward).

BOROUGH OF BROOKLYN.

"Brooklyn Eagle," "Brooklyn Times," "Brooklyn Citizen," "Brooklyn Standard-Union," "Brooklyn Free Press."

BOROUGH OF MANHATTAN.

"Tammany Times" (Harlem District), "Manhattan and Bronx Advocate" (Washington Heights, Morningside Heights and Harlem Districts), "New York Daily News."
Designated by Board of City Record June 10, 1906.

Amended June 20, 1906: July 1, 1907.

BOARD MEETINGS.

The Board of Estimate and Apportionment meets in the Old Council Chamber (Room 16), City Hall, every Friday, at 10.30 o'clock a. m.
JOSEPH HAAG, Secretary.

The Commissioners of the Sinking Fund meet in the Old Council Chamber (Room 16), City Hall, at call of the Mayor.
N. TAYLOR PHILLIPS, Deputy Comptroller, Secretary.

The Board of City Record meet in the Old Council Chamber (Room 16), City Hall, at call of the Mayor.
PATRICK J. TRACY, Supervisor, Secretary.

CHANGE OF GRADE DAMAGE COMMISSION.

TWENTY-THIRD AND TWENTY-FOURTH WARDS.

PURSUANT TO THE PROVISIONS OF chapter 537 of the Laws of 1893 and the Acts amendatory thereof and supplemental thereto, notice is hereby given that meetings of the Commissioners appointed under said Acts will be held at the office of the Commission, Room 138, No. 280 Broadway (Stewart Building), Borough of Manhattan, New York City, on Mondays, Wednesdays and Fridays of each week, at 2 o'clock p. m., until further notice.
Dated New York City, March 3, 1906.
WILLIAM E. STILLINGS,
GEORGE C. NORTON,
OSCAR S. BAILEY,
Commissioners.

LAMONT McLOUGHLIN,
Clerk.

BOROUGH OF QUEENS.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF QUEENS, NEW YORK, August 21, 1907.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE WITH SECTION 432 OF THE CHARTER OF THE CITY OF NEW YORK, THAT A PETITION SIGNED BY PROPERTY OWNERS AND RESIDENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS TO CONSTRUCT A SEWER AND APPURTENANCES IN VOLCOTT AVENUE, FROM STEINWAY AVENUE TO MERCHANT STREET, IN THE FIRST WARD OF THE BOROUGH OF QUEENS, HAS BEEN FILED IN THIS OFFICE, AND IS NOW READY FOR PUBLIC INSPECTION, AND THAT A MEETING OF THE BOARD OF LOCAL IMPROVEMENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS WILL BE HELD IN THE BOROUGH OFFICE, HACKETT BUILDING, LONG ISLAND CITY, ON THE 5TH DAY OF SEPTEMBER, 1907, AT 10.30 A. M., AT WHICH MEETING SAID PETITION WILL BE SUBMITTED TO THE BOARD.
JOSEPH BERMEI, President.

HERMAN RINGE, Secretary.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF QUEENS, NEW YORK, August 21, 1907.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE WITH SECTION 432 OF THE CHARTER OF THE CITY OF NEW YORK, THAT A PETITION SIGNED BY PROPERTY OWNERS AND RESIDENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS TO CONSTRUCT A SEWER AND APPURTENANCES IN FOURTEENTH AVENUE, FROM VANDERVENTER AVENUE TO FLUSHING AVENUE, AND IN WILSON AVENUE, FROM FOURTEENTH AVENUE TO THIRTEENTH AVENUE, IN THE FIRST WARD OF THE BOROUGH OF QUEENS, HAS BEEN FILED IN THIS OFFICE, AND IS NOW READY FOR PUBLIC INSPECTION, AND THAT A MEETING OF THE BOARD OF LOCAL IMPROVEMENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS WILL BE HELD IN THE BOROUGH OFFICE, HACKETT BUILDING, LONG ISLAND CITY, ON THE 5TH DAY OF SEPTEMBER, 1907, AT 10.30 A. M., AT WHICH MEETING SAID PETITION WILL BE SUBMITTED TO THE BOARD.
JOSEPH BERMEI, President.

HERMAN RINGE, Secretary.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF QUEENS, NEW YORK, August 21, 1907.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE WITH SECTION 432 OF THE CHARTER OF THE CITY OF NEW YORK, THAT A PETITION SIGNED BY PROPERTY OWNERS AND RESIDENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS TO LEGALLY OPEN BALTIC STREET, FROM METROPOLITAN AVENUE TO THE LONG ISLAND RAILROAD, IN THE SECOND WARD OF THE BOROUGH OF QUEENS, HAS BEEN FILED IN THIS OFFICE, AND IS NOW READY FOR PUBLIC INSPECTION, AND THAT A MEETING OF THE BOARD OF LOCAL IMPROVEMENTS OF THE NEWTOWN DISTRICT FOR LOCAL

IMPROVEMENTS WILL BE HELD IN THE BOROUGH OFFICE, HACKETT BUILDING, LONG ISLAND CITY, ON THE 5TH DAY OF SEPTEMBER, 1907, AT 10.30 A. M., AT WHICH MEETING SAID PETITION WILL BE SUBMITTED TO THE BOARD.

JOSEPH BERMEI, President.

HERMAN RINGE, Secretary.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF QUEENS, NEW YORK, August 21, 1907.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE WITH SECTION 432 OF THE CHARTER OF THE CITY OF NEW YORK, THAT A PETITION SIGNED BY PROPERTY OWNERS AND RESIDENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS TO LEGALLY OPEN WEIRFIELD STREET, FROM THE BROOKLYN BOROUGH LINE TO WYCKOFF AVENUE, IN EVERGREEN, IN THE SECOND WARD OF THE BOROUGH OF QUEENS, HAS BEEN FILED IN THIS OFFICE, AND IS NOW READY FOR PUBLIC INSPECTION, AND THAT A MEETING OF THE BOARD OF LOCAL IMPROVEMENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS WILL BE HELD IN THE BOROUGH OFFICE, HACKETT BUILDING, LONG ISLAND CITY, ON THE 5TH DAY OF SEPTEMBER, 1907, AT 10.30 A. M., AT WHICH MEETING SAID PETITION WILL BE SUBMITTED TO THE BOARD.

JOSEPH BERMEI, President.

HERMAN RINGE, Secretary.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF QUEENS, NEW YORK, August 21, 1907.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE WITH SECTION 432 OF THE CHARTER OF THE CITY OF NEW YORK, THAT A PETITION SIGNED BY PROPERTY OWNERS AND RESIDENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS, TO WIDEN JACKSON AVENUE, FROM SKILLMAN AVENUE TO BEEBE AVENUE, IN THE FIRST WARD OF THE BOROUGH OF QUEENS (AS PER ACCOMPANYING DIAGRAM), HAS BEEN FILED IN THIS OFFICE, AND IS NOW READY FOR PUBLIC INSPECTION, AND THAT A MEETING OF THE BOARD OF LOCAL IMPROVEMENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS WILL BE HELD IN THE BOROUGH OFFICE, HACKETT BUILDING, LONG ISLAND CITY, ON THE 5TH DAY OF SEPTEMBER, 1907, AT 10.30 A. M., AT WHICH MEETING SAID PETITION WILL BE SUBMITTED TO THE BOARD.

JOSEPH BERMEI, President.

HERMAN RINGE, Secretary.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF QUEENS, NEW YORK, August 21, 1907.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE WITH SECTION 432 OF THE CHARTER OF THE CITY OF NEW YORK, THAT A PETITION SIGNED BY PROPERTY OWNERS AND RESIDENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS TO REGULATE, GRADE, CURB AND PAVE WITH GRANITE BLOCK PAVEMENT ORCHARD STREET, FROM JACKSON AVENUE TO LONG ISLAND RAILROAD, IN THE FIRST WARD OF THE BOROUGH OF QUEENS, HAS BEEN FILED IN THIS OFFICE, AND IS NOW READY FOR PUBLIC INSPECTION, AND THAT A MEETING OF THE BOARD OF LOCAL IMPROVEMENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS WILL BE HELD IN THE BOROUGH OFFICE, HACKETT BUILDING, LONG ISLAND CITY, ON THE 5TH DAY OF SEPTEMBER, 1907, AT 10.30 A. M., AT WHICH MEETING SAID PETITION WILL BE SUBMITTED TO THE BOARD.

JOSEPH BERMEI, President.

HERMAN RINGE, Secretary.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF QUEENS, NEW YORK, August 21, 1907.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE WITH SECTION 432 OF THE CHARTER OF THE CITY OF NEW YORK, THAT A PETITION SIGNED BY PROPERTY OWNERS AND RESIDENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS TO CONSTRUCT A SEWER AND APPURTENANCES IN VERMONT AVENUE, FROM MILLER PLACE TO BROOKLYN BOROUGH LINE, IN THE SECOND WARD OF THE BOROUGH OF QUEENS, HAS BEEN FILED IN THIS OFFICE, AND IS NOW READY FOR PUBLIC INSPECTION, AND THAT A MEETING OF THE BOARD OF LOCAL IMPROVEMENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS WILL BE HELD IN THE BOROUGH OFFICE, HACKETT BUILDING, LONG ISLAND CITY, ON THE 5TH DAY OF SEPTEMBER, 1907, AT 10.30 A. M., AT WHICH MEETING SAID PETITION WILL BE SUBMITTED TO THE BOARD.

JOSEPH BERMEI, President.

HERMAN RINGE, Secretary.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF QUEENS, NEW YORK, August 21, 1907.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE WITH SECTION 432 OF THE CHARTER OF THE CITY OF NEW YORK, THAT A PETITION SIGNED BY PROPERTY OWNERS AND RESIDENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS TO CONSTRUCT SEWER AND APPURTENANCES ON SIXTH AVENUE, BETWEEN FLUSHING AND VAN DEVENTER AVENUE, FIRST WARD, IN THE BOROUGH OF QUEENS, HAS BEEN FILED IN THIS OFFICE, AND IS NOW READY FOR PUBLIC INSPECTION, AND THAT A MEETING OF THE BOARD OF LOCAL IMPROVEMENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS WILL BE HELD IN THE BOROUGH OFFICE, HACKETT BUILDING, LONG ISLAND CITY, ON THE 5TH DAY OF SEPTEMBER, 1907, AT 10.30 A. M., AT WHICH MEETING SAID PETITION WILL BE SUBMITTED TO THE BOARD.

JOSEPH BERMEI, President.

HERMAN RINGE, Secretary.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF QUEENS, NEW YORK, August 21, 1907.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE WITH SECTION 432 OF THE CHARTER OF THE CITY OF NEW YORK, THAT A PETITION SIGNED BY PROPERTY OWNERS AND RESIDENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS TO CONSTRUCT SEWER AND APPURTENANCES IN STEINWAY AVENUE, FROM PIER HEAD LINE TO WINTHROP AVENUE, AND CONNECT WITH THE PRESENT STEINWAY AVENUE SEWER, RUNNING FROM POTTER AVENUE TO WINTHROP AVENUE, FIRST WARD, OF THE BOROUGH OF QUEENS, HAS BEEN FILED IN THIS OFFICE, AND IS NOW READY FOR PUBLIC INSPECTION, AND THAT A MEETING OF THE BOARD OF LOCAL IMPROVEMENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS WILL BE HELD IN THE BOROUGH OFFICE, HACKETT BUILDING, LONG ISLAND CITY, ON THE 5TH DAY OF SEPTEMBER, 1907, AT 10.30 A. M., AT WHICH MEETING SAID PETITION WILL BE SUBMITTED TO THE BOARD.

JOSEPH BERMEI, President.

HERMAN RINGE, Secretary.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF QUEENS, NEW YORK, August 21, 1907.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE WITH SECTION 432 OF THE CHARTER OF THE CITY OF NEW YORK, THAT A PETITION SIGNED BY PROPERTY OWNERS AND RESIDENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS TO CONSTRUCT A SEWER AND APPURTENANCES IN GATES AVENUE, FROM THE BROOKLYN BOROUGH LINE TO ST. NICHOLAS AVENUE, IN THE SECOND WARD OF THE BOROUGH OF QUEENS, HAS BEEN FILED IN THIS OFFICE, AND IS NOW READY FOR PUBLIC INSPECTION, AND THAT A

MEETING OF THE BOARD OF LOCAL IMPROVEMENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS WILL BE HELD IN THE BOROUGH OFFICE, HACKETT BUILDING, LONG ISLAND CITY, ON THE 5TH DAY OF SEPTEMBER, 1907, AT 10.30 A. M., AT WHICH MEETING SAID PETITION WILL BE SUBMITTED TO THE BOARD.

JOSEPH BERMEI, President.

HERMAN RINGE, Secretary.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF QUEENS, NEW YORK, August 21, 1907.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE WITH SECTION 432 OF THE CHARTER OF THE CITY OF NEW YORK, THAT A PETITION SIGNED BY PROPERTY OWNERS AND RESIDENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS TO CONSTRUCT A SEWER AND APPURTENANCES IN PURVIS STREET, FROM JACKSON AVENUE TO THE LONG ISLAND RAILROAD TRACKS, IN THE FIRST WARD OF THE BOROUGH OF QUEENS, HAS BEEN FILED IN THIS OFFICE, AND IS NOW READY FOR PUBLIC INSPECTION, AND THAT A MEETING OF THE BOARD OF LOCAL IMPROVEMENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS WILL BE HELD IN THE BOROUGH OFFICE, HACKETT BUILDING, LONG ISLAND CITY, ON THE 5TH DAY OF SEPTEMBER, 1907, AT 10.30 A. M., AT WHICH MEETING SAID PETITION WILL BE SUBMITTED TO THE BOARD.

JOSEPH BERMEI, President.

HERMAN RINGE, Secretary.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF QUEENS, NEW YORK, August 21, 1907.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE WITH SECTION 432 OF THE CHARTER BY PROPERTY OWNERS AND RESIDENTS OF THE JAMAICA DISTRICT FOR LOCAL IMPROVEMENTS TO CONSTRUCT A SEWER AND APPURTENANCES IN PARSONS AVENUE, FROM QUEENS AVENUE TO BEECH STREET; AND IN BEECH STREET, FROM PARSONS AVENUE TO PERCY STREET; AND IN CYPRUS AVENUE, FROM PARSONS AVENUE TO PERCY STREET; AND IN DELAWARE STREET, FROM PARSONS AVENUE TO PERCY STREET; AND IN FRANCONIA AVENUE, FROM PARSONS AVENUE TO CENTRAL AVENUE; AND IN HAWTHORNE STREET, FROM PARSONS AVENUE TO CENTRAL AVENUE, AT INGLESIDE, IN THE THIRD WARD OF THE BOROUGH OF QUEENS, HAS BEEN FILED IN THIS OFFICE, AND IS NOW READY FOR PUBLIC INSPECTION, AND THAT A MEETING OF THE BOARD OF LOCAL IMPROVEMENTS OF THE JAMAICA DISTRICT FOR LOCAL IMPROVEMENTS WILL BE HELD IN THE BOROUGH OFFICE, HACKETT BUILDING, LONG ISLAND CITY, ON THE 5TH DAY OF SEPTEMBER, 1907, AT 10.30 A. M., AT WHICH MEETING SAID PETITION WILL BE SUBMITTED TO THE BOARD.

JOSEPH BERMEI, President.

HERMAN RINGE, Secretary.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF QUEENS, NEW YORK, August 21, 1907.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE WITH SECTION 432 OF THE CHARTER OF THE CITY OF NEW YORK, THAT A PETITION SIGNED BY PROPERTY OWNERS AND RESIDENTS OF THE JAMAICA DISTRICT FOR LOCAL IMPROVEMENTS TO CONSTRUCT A SEWER AND APPURTENANCES IN SIXTEENTH STREET, FROM FRANCONIA AVENUE TO CYPRUS AVENUE, AND IN CYPRUS AVENUE, FROM SIXTEENTH STREET TO MURRAY STREET; AND IN DELAWARE STREET, FROM SIXTEENTH STREET TO MURRAY STREET, AT INGLESIDE, IN THE THIRD WARD OF THE BOROUGH OF QUEENS, HAS BEEN FILED IN THIS OFFICE, AND IS NOW READY FOR PUBLIC INSPECTION, AND THAT A MEETING OF THE BOARD OF LOCAL IMPROVEMENTS OF THE JAMAICA DISTRICT FOR LOCAL IMPROVEMENTS WILL BE HELD IN THE BOROUGH OFFICE, HACKETT BUILDING, LONG ISLAND CITY, ON THE 5TH DAY OF SEPTEMBER, 1907, AT 10.30 A. M., AT WHICH MEETING SAID PETITION WILL BE SUBMITTED TO THE BOARD.

JOSEPH BERMEI, President.

HERMAN RINGE, Secretary.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF QUEENS, NEW YORK, August 21, 1907.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE WITH SECTION 432 OF THE CHARTER OF THE CITY OF NEW YORK, THAT A PETITION SIGNED BY PROPERTY OWNERS AND RESIDENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS, TO REGULATE, GRADE, CURB AND LAY SIDEWALKS AND CROSSWALKS WITH BLUESTONE, ON FOURTEENTH AVENUE, FROM GRAND AVENUE TO VANDERVENTER AVENUE, IN THE FIRST WARD OF THE BOROUGH OF QUEENS, HAS BEEN FILED IN THIS OFFICE, AND IS NOW READY FOR PUBLIC INSPECTION, AND THAT A MEETING OF THE BOARD OF LOCAL IMPROVEMENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS WILL BE HELD IN THE BOROUGH OFFICE, HACKETT BUILDING, LONG ISLAND CITY, ON THE 5TH DAY OF SEPTEMBER, 1907, AT 10.30 A. M., AT WHICH MEETING SAID PETITION WILL BE SUBMITTED TO THE BOARD.

JOSEPH BERMEI, President.

HERMAN RINGE, Secretary.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF QUEENS, NEW YORK, August 21, 1907.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE WITH SECTION 432 OF THE CHARTER OF THE CITY OF NEW YORK, THAT A PETITION SIGNED BY PROPERTY OWNERS AND RESIDENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS, TO REGULATE, GRADE, CURB, FLAG AND CROSSWALK WILLIAM STREET, FROM BEEBE AVENUE TO THIRTEENTH STREET, IN THE FIRST WARD OF THE BOROUGH OF QUEENS, HAS BEEN FILED IN THIS OFFICE, AND IS NOW READY FOR PUBLIC INSPECTION, AND THAT A MEETING OF THE BOARD OF LOCAL IMPROVEMENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS WILL BE HELD IN THE BOROUGH OFFICE, HACKETT BUILDING, LONG ISLAND CITY, ON THE 5TH DAY OF SEPTEMBER, 1907, AT 10.30 A. M., AT WHICH MEETING SAID PETITION WILL BE SUBMITTED TO THE BOARD.

JOSEPH BERMEI, President.

HERMAN RINGE, Secretary.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF QUEENS, NEW YORK, August 21, 1907.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE WITH SECTION 432 OF THE CHARTER OF THE CITY OF NEW YORK, THAT A PETITION SIGNED BY PROPERTY OWNERS AND RESIDENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS, TO REGULATE, GRADE, CURB AND FLAG PURVIS STREET, FROM JACKSON AVENUE TO THE LONG ISLAND RAILROAD TRACKS, IN THE FIRST WARD OF THE BOROUGH OF QUEENS, HAS BEEN FILED IN THIS OFFICE, AND IS NOW READY FOR PUBLIC INSPECTION, AND THAT A MEETING OF THE BOARD OF LOCAL IMPROVEMENTS OF THE NEWTOWN DISTRICT FOR LOCAL IMPROVEMENTS WILL BE HELD IN THE BOROUGH OFFICE, HACKETT BUILDING, LONG ISLAND CITY, ON THE 5TH DAY OF SEPTEMBER, 1907, AT 10.30 A. M., AT WHICH MEETING SAID PETITION WILL BE SUBMITTED TO THE BOARD.

JOSEPH BERMEI, President.

HERMAN RINGE, Secretary.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF QUEENS, NEW YORK, August 21, 1907.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE with section 432 of the Charter of The City of New York, that a petition signed by property owners and residents of the Newtown District for Local Improvements, to regulate, grade, curb and flag with cement and cross-walk Academy street, from Washington avenue to Broadway, in the First Ward of the Borough of Queens, has been filed in this office, and is now ready for public inspection, and that a meeting of the Board of Local Improvements of the Newtown District for Local Improvements will be held in the Borough Office, Hackett Building, Long Island City, on the 5th day of September, 1907, at 10.30 a. m., at which meeting said petition will be submitted to the Board.

HERMAN RINGE,
Secretary.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF QUEENS, NEW YORK, August 21, 1907.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE with section 432 of the Charter of The City of New York, that petition signed by property owners and residents of the Jamaica District for Local Improvements to construct a sewer and appurtenances in Prospect street, from South street to Atlantic street, in the Fourth Ward of the Borough of Queens, has been filed in this office, and is now ready for public inspection, and that a meeting of the Board of Local Improvements of the Jamaica District for Local Improvements will be held in the Borough Office, Hackett Building, Long Island City, on the 5th day of September, 1907, at 10.30 a. m., at which meeting said petition will be submitted to the Board.

JOSEPH BERMEI,
President.
HERMAN RINGE,
Secretary.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF QUEENS, NEW YORK, August 21, 1907.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE with section 432 of the Charter of The City of New York, that petition signed by property owners and residents of the Jamaica District for Local Improvements to repave with macadam Prospect street, from South street to Cumberland street, at Jamaica, in the Fourth Ward of the Borough of Queens, has been filed in this office, and is now ready for public inspection, and that a meeting of the Board of Local Improvements of the Jamaica District for Local Improvements will be held in the Borough Office, Hackett Building, Long Island City, on the 5th day of September, 1907, at 10.30 a. m., at which meeting said petition will be submitted to the Board.

JOSEPH BERMEI,
President.
HERMAN RINGE,
Secretary.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF QUEENS, NEW YORK, August 21, 1907.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE with section 432 of the Charter of The City of New York, that petition signed by property owners and residents of the Jamaica District for Local Improvements to construct a sewer and appurtenances in Sixteenth street, from Queens avenue to Hawthorne street, and in Hollywood place, from Sixteenth street to the crown 260 feet east of Central avenue, at Inglewood, in the Fourth Ward of the Borough of Queens, has been filed in this office, and is now ready for public inspection, and that a meeting of the Board of Local Improvements of the Jamaica District for Local Improvements will be held in the Borough Office, Hackett Building, Long Island City, on the 5th day of September, 1907, at 10.30 a. m., at which meeting said petition will be submitted to the Board.

JOSEPH BERMEI,
President.
HERMAN RINGE,
Secretary.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF QUEENS, NEW YORK, August 21, 1907.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE with section 432 of the Charter of The City of New York, that petition signed by property owners and residents of the Jamaica District for Local Improvements to construct a sewer and appurtenances in Franconia avenue, from Seventeenth street to the crown 210 feet east of Central avenue, and in Sixteenth street, from Franconia avenue to Hawthorne street, and in Hawthorne street, from Sixteenth street to the crown 360 feet east of Central avenue, at Inglewood, in the Third Ward of the Borough of Queens, has been filed in this office, and is now ready for public inspection, and that a meeting of the Board of Local Improvements of the Jamaica District for Local Improvements will be held in the Borough Office, Hackett Building, Long Island City, on the 5th day of September, 1907, at 10.30 a. m., at which meeting said petition will be submitted to the Board.

JOSEPH BERMEI,
President.
HERMAN RINGE,
Secretary.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF QUEENS, NEW YORK, August 21, 1907.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE with section 432 of the Charter of The City of New York, that petition signed by property owners and residents of the Jamaica District for Local Improvements to construct a sewer and appurtenances in Eighteenth street, from Queens avenue to Franconia avenue, and in Franconia avenue, from Eighteenth street to Nineteenth street, at Inglewood, in the Third Ward of the Borough of Queens, has been filed in this office, and is now ready for public inspection, and that a meeting of the Board of Local Improvements of the Jamaica District for Local Improvements will be held in the Borough Office, Hackett Building, Long Island City, on the 5th day of September, 1907, at 10.30 a. m., at which meeting said petition will be submitted to the Board.

JOSEPH BERMEI,
President.
HERMAN RINGE,
Secretary.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF QUEENS, NEW YORK, August 21, 1907.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE with section 432 of the Charter of The City of New York, that petition signed by property owners and residents of the Jamaica District for Local Improvements to construct a sewer and appurtenances in Twentieth street, from Queens avenue to Franconia avenue, and in Franconia avenue, from Twentieth street to Nineteenth street, and in Franconia avenue,

from Seventeenth street to Eighteenth street, at Inglewood, Third Ward of the Borough of Queens, has been filed in this office, and is now ready for public inspection, and that a meeting of the Board of Local Improvements of the Jamaica District for Local Improvements will be held in the Borough Office, Hackett Building, Long Island City, on the 5th day of September, 1907, at 10.30 a. m., at which meeting said petition will be submitted to the Board.

JOSEPH BERMEI,
President.
HERMAN RINGE,
Secretary.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF QUEENS, THIRD FLOOR OF THE BOROUGH HALL, FIFTH STREET AND JACKSON AVENUE, LONG ISLAND CITY, BOROUGH OF QUEENS, CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the President of the Borough of Queens at the above office until 11 o'clock a. m. on

THURSDAY, AUGUST 29, 1907.

No. 1. TO CONSTRUCT A SEWER AND APPURTENANCES IN WILBUR AVENUE, FROM CRESCENT TO WILLIAM STREET, AND IN WILLIAM STREET, FROM THE CROWN NORTH OF WILBUR AVENUE TO HARRIS AVENUE, IN THE FIRST WARD.

The time allowed for doing and completing the above work will be one hundred and twenty (120) working days.

The amount of security required will be Five Thousand Dollars (\$5,000).

The Engineer's estimate of quantities is as follows:

490 linear feet of 12-inch vitrified salt-glazed cement or concrete pipe sewer.
1,066 linear feet 15-inch vitrified salt-glazed cement or concrete pipe sewer.
420 linear feet of 18-inch vitrified salt-glazed cement or concrete pipe sewer.
125 linear feet of 12-inch vitrified salt-glazed cement or concrete culvert pipe sewer.
1,800 linear feet of 6-inch vitrified salt-glazed cement or concrete pipe sewer for house connections.
15 manholes, complete.
5 receiving basins, complete.
150 cubic yards of rock, excavated and removed.
6,500 feet (B. M.) timber for foundation.
15,000 feet (B. M.) timber for bracing or sheet piling.

No. 2. TO CONSTRUCT A SEWER AND APPURTENANCES IN TWELFTH AVENUE, FROM JAMAICA AVENUE TO GRAND AVENUE, IN THE FIRST WARD.

The time allowed for doing and completing above work will be sixty (60) working days.

The amount of security required will be Two Thousand Dollars (\$2,000).

The Engineer's estimate of quantities is as follows:

700 linear feet 12-inch vitrified salt-glazed cement or concrete pipe sewer.
289 linear feet of 15-inch vitrified salt-glazed cement or concrete pipe sewer.
60 linear feet 12-inch vitrified salt-glazed cement or concrete culvert pipe.
1,120 linear feet 6-inch vitrified salt-glazed cement or concrete pipe for house connections.
7 manholes, complete.
2 receiving basins.
20 cubic yards of rock, excavated and removed.
2,000 feet (B. M.) timber for foundation.
5,000 feet (B. M.) timber for bracing and sheet piling.

No. 3. TO CONSTRUCT A SEWER AND APPURTENANCES IN METROPOLITAN AVENUE, FROM PROSPECT AVENUE TO STARR STREET, SECOND WARD, AND ALSO TO CONSTRUCT A TEMPORARY SEWER AND APPURTENANCES IN METROPOLITAN AVENUE, FROM STARR STREET TO THE TEMPORARY SEWER IN FLUSHING AVENUE, SECOND WARD.

The time allowed for doing and completing the above work will be one hundred and twenty (120) working days.

The amount of security required will be Twelve Thousand Dollars (\$12,000).

The Engineer's estimate of quantities is as follows:

1,925 linear feet of 2 feet 6 inches reinforced concrete sewer.
460 linear feet of 2 feet 9 inches reinforced concrete sewer.
320 linear feet 15-inch vitrified salt-glazed or cement concrete pipe sewer.
670 linear feet of 18-inch vitrified salt-glazed or cement concrete pipe sewer.
320 linear feet 12-inch vitrified salt-glazed or cement concrete culvert pipe.
3,000 linear feet 6-inch vitrified salt-glazed or cement concrete pipe for house connections.
21 manholes complete.
13 receiving basins complete.
200 cubic yards of rock excavated and removed.
5 cubic yards of concrete in place.
15,000 feet (B. M.) timber for foundation.
100,000 feet (B. M.) timber for bracing and sheet piling.

4. TO CONSTRUCT A TEMPORARY SEWER AND APPURTENANCES IN TENTH STREET, FROM SIXTH AVENUE TO SEVENTH AVENUE, AT COLLEGE POINT, THIRD WARD.

The time allowed for doing and completing the above work will be thirty (30) working days.

The amount of security required will be Seven Hundred Dollars (\$700.00).

The Engineer's estimate of quantities will be as follows:

510 linear feet of 12-inch vitrified salt-glazed cement concrete pipe sewer.
3 manholes complete.
10 cubic yards of rock excavated and removed.
1,000 feet (B. M.) timber for foundation.
5,000 feet (B. M.) timber for bracing and sheet piling.

5. TO CONSTRUCT A TEMPORARY SEWER AND APPURTENANCES IN NINETEENTH STREET, FROM EIGHTH AVENUE TO ELEVENTH AVENUE, AT WHITE-STONE, THIRD WARD.

The time allowed for doing and completing the above work will be sixty (60) working days.

The amount of security required will be Seven Hundred and Fifty Dollars (\$750.00).

The Engineer's estimate of quantities is as follows:

555 linear feet of 12-inch vitrified salt-glazed or cement concrete pipe sewer.
4 manholes complete.
10 cubic yards of rock excavated and removed.
1,000 feet (B. M.) timber for foundation.
3,000 feet (B. M.) timber for bracing and sheet piling.

6. TO CONSTRUCT A TEMPORARY SEWER AND APPURTENANCES IN SEVENTH AVENUE, FROM FIFTEENTH STREET TO SIXTEENTH STREET, AT COLLEGE POINT, THIRD WARD.

The time allowed for doing and completing the above work will be thirty (30) working days.

The amount of security required will be Seven Hundred and Fifty Dollars (\$750.00).

The Engineer's estimate of quantities is as follows:

555 linear feet of 12-inch vitrified salt-glazed or cement concrete pipe sewer.
4 manholes complete.
10 cubic yards of rock excavated and removed.
1,000 feet (B. M.) timber for foundation.
3,000 feet (B. M.) timber for bracing and sheet piling.

7. TO CONSTRUCT A TEMPORARY SEWER AND APPURTENANCES IN SEVENTEENTH STREET, FROM ELEVENTH AVENUE TO WHITE-STONE, THIRD WARD.

The time allowed for doing and completing the above work will be thirty (30) working days.

The amount of security required will be Three Hundred Dollars (\$300.00).

The Engineer's estimate of quantities is as follows:

205 linear feet of 12-inch vitrified salt-glazed or cement concrete pipe sewer.
1 manhole complete.
10 cubic yards of rock excavated and removed.
1,000 feet (B. M.) timber for bracing and sheet piling.

Time allowed for doing and completing the above work will be thirty (30) working days. The amount of security required will be Three Hundred Dollars (\$300.00).

The Engineer's estimate of quantities is as follows:

205 linear feet of 12-inch vitrified salt-glazed or cement concrete pipe sewer.
1 manhole complete.
10 cubic yards of rock excavated and removed.
1,000 feet (B. M.) timber for bracing and sheet piling.

7. TO CONSTRUCT A TEMPORARY SEWER AND APPURTENANCES IN SEVENTEENTH STREET, FROM ELEVENTH AVENUE TO SEVENTH AVENUE, AT WHITE-STONE, THIRD WARD.

The time allowed for doing and completing the above work will be sixty (60) working days.

The amount of security required will be Two Thousand Dollars (\$2,000.00).

The Engineer's estimate of quantities is as follows:

1,540 linear feet of 12-inch vitrified salt-glazed or cement concrete pipe sewer.
11 manholes, complete.
25 cubic yards of rock, excavated and removed.
3,000 feet (B. M.) timber for foundation.
10,000 feet (B. M.) timber for bracing and sheet piling.

No. 8. TO CONSTRUCT TWO NECESSARY CATCH BASINS AND APPURTENANCES, ONE ON THE SOUTHEAST CORNER OF VAN ALST AVENUE AND HOYT AVENUE AND ONE ON THE SOUTHWEST CORNER OF VAN ALST AVENUE AND HOYT AVENUE, IN THE FIRST WARD.

The time allowed for doing and completing the above work will be fifteen (15) working days.

The amount of security required will be Three Hundred Dollars (\$300).

The Engineer's estimate of quantities is as follows:

70 linear feet of 12-inch vitrified salt-glazed or cement concrete culvert pipe.
2 receiving basins, complete.
5 cubic yards of rock, excavated and removed.
1,000 feet (B. M.) timber for bracing and sheet piling.

The bidder will state the price of each item or article contained in the specifications or schedule herein contained or hereafter annexed, per square yard, linear foot or other unit of measure, by which the bids will be tested.

The extensions must be made and footed up, as the bids will be read from a total.

Bids will be compared and the contract awarded at a lump or aggregate sum.

Blank forms may be obtained and the plans and drawings may be seen at the office of the President of the Borough of Queens.

Dated Long Island City, 1907.

JOSEPH BERMEI,
President of the Borough of Queens.

See General Instructions to Bidders on the last page, last column, of the "City Record."

DEPARTMENT OF STREET CLEANING.

ASHES, ETC., FOR FILLING IN LANDS.

PERSONS HAVING LANDS OR PLACES in the vicinity of New York Bay to fill in can procure material for that purpose—ashes, street sweepings, etc., collected by the Department of Street Cleaning—free of charge by applying to the Commissioner of Street Cleaning, Nos. 13 to 21 Park row, Borough of Manhattan.

WALTER BENDEL,
Commissioner of Street Cleaning.

DEPARTMENT OF BRIDGES.

DEPARTMENT OF BRIDGES, NOS. 13 TO 21 PARK ROW, BOROUGH OF MANHATTAN, CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Commissioner of Bridges at the above office until 2 o'clock p. m. on

THURSDAY, SEPTEMBER 5, 1907,

FOR THE CONSTRUCTION OF THE STEEL AND MASONRY APPROACH, IN THE BOROUGH OF QUEENS, OF THE BLACKWELL'S ISLAND BRIDGE OVER THE EAST RIVER, BETWEEN THE BOROUGH OF MANHATTAN AND QUEENS.

The contractor will be required to begin work within five days of the date of certification of the contract by the Comptroller, and will be required to complete the entire work to the satisfaction of the Commissioner, and in accordance with the specifications hereto annexed and the accompanying plans, by June 1, 1908.

The amount of security to guarantee the faithful performance of the work will be Two Hundred and Fifty Thousand Dollars (\$250,000).

The right is reserved by the Commissioner to reject all the bids should he deem it to be to the interest of the City so to do.

Blank forms, plans and specifications may be obtained at the office of the Department of Bridges.

J. W. STEVENSON,
Commissioner of Bridges.

Dated August 19, 1907.

See General Instructions to Bidders on the last page, last column, of the "City Record."

DEPARTMENT OF BRIDGES, NOS. 13 TO 21 PARK ROW, BOROUGH OF MANHATTAN, CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Commissioner of Bridges at the above office until 2 o'clock p. m., on

THURSDAY, AUGUST 29, 1907.

FOR FURNISHING AND DELIVERING STEEL AND HARDWARE SUPPLIES TO THE HARLEM RIVER BRIDGES DURING THE YEAR 1907.

The delivery of supplies must be begun immediately after the certification of the contract by the Comptroller, and deliveries shall be fully completed by December 31, 1907.

The amount of security to guarantee the faithful performance of the work will be Five Hundred Dollars (\$500).

The right is reserved by the Commissioner to reject all the bids should he deem it to be to the interest of the City so to do.

Blank forms and specifications may be obtained at the office of the Department of Bridges.

JOHN H. LITTLE,
Deputy and Acting Commissioner of Bridges.

Dated August 15, 1907.

See General Instructions to Bidders on the last page, last column, of the "City Record."

DEPARTMENT OF PARKS.

OFFICE OF THE DEPARTMENT OF PARKS, ARSENAL BUILDING, FIFTH AVENUE AND SIXTY-FOURTH STREET, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Park Board at the above office of the Department of Parks until 3 o'clock p. m. on

THURSDAY, SEPTEMBER 5, 1907.

Borough of The Bronx.

FOR CONSTRUCTING A BRICK SEWER IN VAN CORTLANDT PARK, IN THE CITY OF NEW YORK.

The time allowed for doing and completing the work will be one hundred and fifty (150) working days.

The security required will be Thirty Thousand Dollars (\$30,000).

The bids will be compared and the contract awarded at a lump or aggregate sum.

Blank forms may be obtained and plans may be seen at the office of the Department of Parks, Zimowski Mansion, Claremont Park, Borough of The Bronx.

MOSES HERRMAN,
President;

JOSEPH I. BERRY,
MICHAEL J. KENNEDY,

Commissioners of Parks.

See General Instructions to Bidders on the last page, last column, of the "City Record."

OFFICE OF THE DEPARTMENT OF PARKS, ARSENAL BUILDING, FIFTH AVENUE AND SIXTY-FOURTH STREET, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Park Board at the above office of the Department of Parks until 3 o'clock p. m., on

THURSDAY, SEPTEMBER 5, 1907.

Borough of Brooklyn.

FOR FURNISHING ALL THE LABOR AND MATERIALS NECESSARY TO REPAIR ASPHALT ROADWAYS ON GLENMORE AVENUE AND EASTERN PARKWAY EXTENSION, ALSO TO RESURFACE WALKS IN PROSPECT PARK, BOROUGH OF BROOKLYN, TOGETHER WITH ALL THE WORK INCIDENTAL THERETO.

The time allowed for the completion of the contract is within thirty (30) consecutive working days.

The amount of security required is One Thousand Dollars (\$1,000).

The bids will be compared and the contract awarded at a lump or aggregate sum.

Blank forms may be obtained and plans may be seen at the office of the Department of Parks, Litchfield Mansion, Prospect Park, Brooklyn.

MOSES HERRMAN,
President;

JOSEPH I. BERRY,
MICHAEL J. KENNEDY,

Commissioners of Parks.

See General Instructions to Bidders on the last page, last column, of the "City Record."

OFFICE OF THE DEPARTMENT OF PARKS, ARSENAL BUILDING, FIFTH AVENUE AND SIXTY-FOURTH STREET, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Park Board at the above office of the Department of Parks until 3 o'clock p. m. on

THURSDAY, AUGUST 29, 1907,

Borough of Manhattan.

FOR FURNISHING AND DELIVERING NORTH RIVER ROAD GRAVEL FOR DRIVES IN CENTRAL PARK.

The time for delivery will be, as required, before December 1, 1907.

The amount of security required is Ten Thousand Dollars.

The bids will be compared and the contract awarded at a lump or aggregate sum.

Blank forms may be obtained at the office of the Department of Parks, Arsenal, Central Park, Manhattan.

MOSES HERRMAN,
President;

JOSEPH I. BERRY,
MICHAEL J. KENNEDY,

Commissioners of Parks.

See General Instructions to Bidders on the last page, last column, of the "City Record."

OFFICE OF THE DEPARTMENT OF PARKS, ARSENAL BUILDING, FIFTH AVENUE AND SIXTY-FOURTH STREET, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Park Board at the above office of the Department of Parks until 3 o'clock p. m. on

THURSDAY, AUGUST 29, 1907,

Borough of Manhattan.

FOR PAVING WITH SHEET ASPHALT UPON A CONCRETE FOUNDATION THE CARRIAGEWAY, FOR FURNISHING AND SETTING WHERE REQUIRED NEW CURBSTONES, AND RESETTING ELSEWHERE THE EXISTING CURBSTONES, AND FOR ALTERATIONS TO THE DRAINAGE, ALL IN FIFTH AVENUE, BETWEEN FIFTY-NINTH AND SIXTIETH STREETS AND BETWEEN NINETIETH STREET AND THE PLAZA AT ONE HUNDRED AND TENTH STREET.

The time allowed for the completion of the whole work will be sixty consecutive working days.

The amount of the security required is Forty Thousand Dollars.

No. 2. FOR PAVING AND REPAVING WITH ROCK ASPHALT MASTIC WHERE DIRECTED, THE WALKS OF THE CENTRAL AND OTHER PARKS.

The time allowed for the completion of the whole work will be one hundred consecutive working days.

The amount of the security required is Twenty-five Thousand Dollars.

No. 3. FOR REPAVING WHERE DIRECTED THE CEMENT WALKS OF SMALL PARKS.

The time allowed for the completion of the whole work will be seventy-five consecutive working days.

The amount of the security required is Thirteen Thousand Dollars.

No. 4. FOR FURNISHING, DELIVERING AND LAYING CAST-IRON WATER PIPE

AND APPURTENANCES IN THE HARLEM RIVER DRIVEWAY, BETWEEN ONE HUNDRED AND FIFTY-FIFTH STREET AND ONE HUNDRED AND SEVENTY-SEVENTH STREET.

The time allowed for the completion of the whole work will be one hundred consecutive working days.

The amount of the security required is Ten Thousand Dollars.

The bids will be compared and the contracts awarded at a lump or aggregate sum for each contract.

Plans may be seen and blank forms may be obtained at the office of the Department of Parks, Arsenal, Central Park, Manhattan.

MOSES HERRMAN, President;

JOSEPH I. BERRY, MICHAEL J. KENNEDY, Commissioners of Parks.

Dated August 16, 1907. a16,29

See General Instructions to Bidders on the last page, last column, of the "City Record."

OFFICE OF THE DEPARTMENT OF PARKS, ARSENAL BUILDING, FIFTH AVENUE AND SIXTY-FOURTH STREET, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Park Board at the above office of the Department of Parks until 3 o'clock p. m. on

THURSDAY, AUGUST 29, 1907, Borough of Brooklyn.

FOR FURNISHING AND DELIVERING TWO STEAM ROAD ROLLERS TO THE DEPARTMENT OF PARKS, BOROUGH OF BROOKLYN AND QUEENS.

The time allowed for the delivery of the road rollers will be on or before September 15, 1907. The amount of security required is Twenty-five Hundred Dollars (\$2,500).

The bids will be compared and the contract awarded at a lump or aggregate sum.

Blank forms may be obtained and plans may be seen at the office of the Department of Parks, Litchfield Mansion, Prospect Park, Brooklyn.

MOSES HERRMAN, President;

JOSEPH I. BERRY, MICHAEL J. KENNEDY, Commissioners of Parks.

a16,20

See General Instructions to Bidders on the last page, last column, of the "City Record."

OFFICE OF THE DEPARTMENT OF PARKS, ARSENAL BUILDING, FIFTH AVENUE AND SIXTY-FOURTH STREET, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Park Board at the above office of the Department of Parks until 3 o'clock p. m. on

THURSDAY, AUGUST 29, 1907, Borough of Brooklyn.

FOR FURNISHING ALL THE LABOR AND MATERIALS NECESSARY TO ERECT AND COMPLETE A THREE RAIL POST AND PIPE WIRE MESH FENCE IN McLAUGHLIN PARK, BOROUGH OF BROOKLYN.

The time allowed for the completion of the contract is within thirty (30) consecutive working days.

The amount of security required is One Thousand Dollars (\$1,000).

The bids will be compared and the contract awarded at a lump or aggregate sum.

Blank forms may be obtained and plans may be seen at the office of the Department of Parks, Litchfield Mansion, Prospect Park, Brooklyn.

MOSES HERRMAN, President.

JOSEPH I. BERRY, MICHAEL J. KENNEDY, Commissioners of Parks.

a16,29

See General Instructions to Bidders on the last page, last column, of the "City Record."

OFFICE OF THE DEPARTMENT OF PARKS, ARSENAL BUILDING, FIFTH AVENUE AND SIXTY-FOURTH STREET, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Park Board at the above office of the Department of Parks until 3 o'clock p. m. on

THURSDAY, AUGUST 29, 1907, Borough of Manhattan.

FOR ALL LABOR AND MATERIALS REQUIRED FOR THE ERECTION AND COMPLETION OF ADDITION "B" TO THE METROPOLITAN MUSEUM OF ART, LOCATED IN CENTRAL PARK, ON THE WEST SIDE OF FIFTH AVENUE, OPPOSITE EIGHTY-THIRD STREET.

The amount of security required is One Hundred and Fifty Thousand Dollars.

The time allowed to complete the whole work will be three hundred and fifty consecutive working days.

The bids will be compared and the contract awarded at a lump or aggregate sum.

Plans may be seen and blank forms may be obtained at the office of the Department of Parks, Arsenal, Central Park, Manhattan, and also at the office of the architects, McKim, Mead & White, No. 160 Fifth Avenue, Manhattan.

MOSES HERRMAN, President;

JOSEPH I. BERRY, MICHAEL J. KENNEDY, Commissioners of Parks.

Dated August 7, 1907. a16,29

See General Instructions to Bidders on the last page, last column, of the "City Record."

OFFICE OF THE DEPARTMENT OF PARKS, ARSENAL BUILDING, FIFTH AVENUE AND SIXTY-FOURTH STREET, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Park Board at the above office of the Department of Parks until 3 o'clock p. m. on

THURSDAY, AUGUST 29, 1907, Borough of Brooklyn.

No. 1. FOR WORK AND MATERIALS REQUIRED FOR THE ERECTION AND COMPLETION OF A SHELTER HOUSE IN NEW LOTS PARK, BOROUGH OF BROOKLYN.

The time allowed for the completion of the whole work will be within sixty (60) consecutive working days.

The amount of security required is Three Thousand Five Hundred Dollars (\$3,500).

No. 2. FOR WORK AND MATERIALS REQUIRED FOR THE ERECTION AND COMPLETION OF A SHELTER HOUSE IN FULTON PARK, BOROUGH OF BROOKLYN.

The time allowed for the completion of the whole work will be within ninety (90) consecutive working days.

The amount of security required is Five Thousand Dollars (\$5,000).

No. 3. FOR WORK AND MATERIALS REQUIRED FOR THE ERECTION AND COMPLETION OF A SHELTER HOUSE IN WINTHROP PARK, BOROUGH OF BROOKLYN.

The time allowed for the completion of the whole work will be within one hundred and twenty (120) consecutive working days.

The amount of security required is Ten Thousand Dollars (\$10,000).

No. 4. FOR WORK AND MATERIALS REQUIRED FOR THE ERECTION AND COMPLETION OF A SHELTER HOUSE IN PROSPECT PARK, BOROUGH OF BROOKLYN.

The time allowed for the completion of the whole work will be within one hundred and fifty (150) consecutive working days.

The amount of security required is Twenty-five Thousand Dollars (\$25,000).

The contracts must be bid for separately. The bids will be compared and the contracts awarded at a lump or aggregate sum for each contract.

Blank forms may be obtained and plans may be seen at the office of the Department of Parks, Litchfield Mansion, Prospect Park, Brooklyn.

MOSES HERRMAN, President;

JOSEPH I. BERRY, MICHAEL J. KENNEDY, Commissioners of Parks.

a15,29

See General Instructions to Bidders on the last page, last column, of the "City Record."

BOARD OF ASSESSORS.

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

BOROUGH OF MANHATTAN.

List 8993, No. 1. Reregulating, regrading, recurbings and reflagging Edgecombe avenue, from One Hundred and Forty-seventh street to One Hundred and Fifty-fifth street, together with a list of awards for damages caused by a change of grade.

BOROUGH OF QUEENS.

List 9380, No. 2. Sewer in Academy street, from Webster avenue to Paynter avenue.

List 9381, No. 3. Sewer in Blackwell street, from Grand avenue to Flushing avenue.

List 9382, No. 4. Sewer in Crescent street, from Paynter avenue to Freeman avenue.

List 9383, No. 5. Sewer in Radde street, from Webster avenue to Paynter avenue.

List 9384, No. 6. Sewer in Radde street, from Jane street to Paynter avenue.

The limits within which it is proposed to lay the said assessment include all the several houses and lots of ground, vacant lots, pieces and parcels of land situated on—

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

No. 2. Both sides of Academy street, from Webster avenue to Paynter avenue; north side of Beebe avenue and south side of Freeman avenue, from Academy street to Radde street.

No. 3. Both sides of Blackwell street, from Grand avenue to Flushing avenue.

No. 4. Both sides of Crescent street, from Paynter avenue to Freeman avenue.

No. 5. Both sides of Radde street, from Webster avenue to Paynter avenue; east side of Paynter avenue, from Radde to Prospect street.

No. 6. Both sides of Radde street, from Jane street to Paynter avenue; north side of Wilbur avenue and south side of Paynter avenue, from Radde to Prospect street.

All persons whose interests are affected by the above-named proposed assessments, and who are opposed to the same, or either of them, are requested to present their objections, in writing, to the Secretary of the Board of Assessors, No. 320 Broadway, New York, on or before September 24, 1907, at 11 a. m., at which time and place the said objections will be heard and testimony received in reference thereto.

ANTONIO ZUCCA, PAUL WEIMANN, JAMES H. KENNEDY, Board of Assessors.

WILLIAM H. JASPER, Secretary.

No. 320 Broadway, City of New York, Borough of Manhattan, August 22, 1907. a22,53

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

BOROUGH OF THE BRONX.

List 9361, No. 1. Regulating, grading, setting curbstones, flagging sidewalks, laying crosswalks, building approaches and erecting fences where necessary in Findlay avenue, between East One Hundred and Sixty-fifth street and East One Hundred and Sixty-seventh street; College avenue, between East One Hundred and Sixty-fifth street and East One Hundred and Sixty-seventh street, and East One Hundred and Sixty-sixth street, between Webster and Morris avenues.

BOROUGH OF RICHMOND.

List 9336, No. 2. Regulating and grading Castleton avenue from Bard avenue to Glen avenue, in the First Ward, paving the roadway thereof with macadam pavement, laying cobblestone gutters and doing other work as necessary to the completion of the work described.

The limits within which it is proposed to lay the said assessments include all the several houses and lots of ground, vacant lots, pieces and parcels of land situated on—

No. 1. Both sides of Findlay avenue, from One Hundred and Sixty-fifth to One Hundred and Sixty-seventh street; both sides of College avenue, from One Hundred and Sixty-fifth to One Hundred and Sixty-seventh street; both sides of East One Hundred and Sixty-sixth street, from Webster avenue to Morris avenue, and to the extent of half the block at intersecting and terminating streets.

No. 2. Both sides of Castleton avenue, from Bard avenue to Glen avenue, and to the extent of half the block at the intersecting and terminating streets.

All persons whose interests are affected by the above-named proposed assessments, and who are opposed to the same, or either of them, are requested to present their objections, in writing, to the Secretary of the Board of Assessors, No. 320 Broadway, New York, on or before Sept. 17, 1907, at 11 a. m., at which time and place the said objections will be heard and testimony received in reference thereto.

ANTONIO ZUCCA, PAUL WEIMANN, JAMES H. KENNEDY, Board of Assessors.

WILLIAM H. JASPER, Secretary.

No. 320 Broadway, City of New York, Borough of Manhattan, August 15, 1907. a15,26

DEPARTMENT OF EDUCATION.

DEPARTMENT OF EDUCATION, CORNER OF PARK AVENUE AND FIFTY-NINTH STREET, BOROUGH OF MANHATTAN, CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Superintendent of School Buildings at the above office of the Department of Education until three o'clock p. m. on

TUESDAY, SEPTEMBER 3, 1907, Borough of Brooklyn.

No. 1. FOR COMPLETING AND FINISHING THE HEATING AND VENTILATING APPARATUS FOR ADDITIONS TO AND ALTERATIONS IN PUBLIC SCHOOL 109, ON THE SOUTHERLY SIDE OF DUMONT AVENUE, BETWEEN SACKMAN AND POWELL STREETS, BOROUGH OF BROOKLYN, IN ACCORDANCE WITH THE ORIGINAL PLANS AND SPECIFICATIONS OF CONTRACT AWARDED TO ROSSMAN & BRACKEN COMPANY, WHICH HAS BEEN DECLARED ABANDONED.

The time allowed to complete the whole work will be twenty working days, as provided in the contract.

The amount of security required is Four Thousand Dollars.

No. 2. FOR COMPLETING AND FINISHING THE HEATING AND VENTILATING APPARATUS IN NEW PUBLIC SCHOOL 151, ON NORTHERLY SIDE OF KNICKERBOCKER AVENUE, BETWEEN HALSEY AND WEIRFIELD STREETS, BOROUGH OF BROOKLYN, IN ACCORDANCE WITH THE ORIGINAL PLANS AND SPECIFICATIONS OF CONTRACT AWARDED TO ROSSMAN & BRACKEN COMPANY, WHICH HAS BEEN DECLARED ABANDONED.

The time allowed to complete the whole work will be sixty working days, as provided in the contract.

The amount of security required is Eighteen Hundred Dollars.

On Contracts Nos. 1 and 2 the work in question is for the completion of said abandoned contracts. The attention of bidders is expressly called to the printed addenda which is inserted in the printed specifications.

The quantity of work to be done and the materials to be furnished are the balance of the work, together with corrections enumerated in the addenda.

Bidders must examine the abandoned work before making an estimate and must examine the addenda attached to the contract and specifications.

Blank forms, original plans and specifications may be obtained or seen at the office of the Superintendent of Estimating Room, ninth floor, Hall of the Board of Education, Park avenue and Fifty-ninth street, Borough of Manhattan.

C. B. J. SNYDER, Superintendent of School Buildings.

Dated August 21, 1907. a21,53

See General Instructions to Bidders on the last page, last column, of the "City Record."

DEPARTMENT OF EDUCATION, CORNER OF PARK AVENUE AND FIFTY-NINTH STREET, BOROUGH OF MANHATTAN, CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Superintendent of School Buildings at the above office of the Department of Education until 3 o'clock p. m. on

TUESDAY, SEPTEMBER 3, 1907, Borough of Brooklyn.

No. 3. FOR GYMNASIUM FITTINGS FOR PUBLIC SCHOOLS 8, 30, 83, 91, 94, 104, 105, 114 AND 152, BOROUGH OF BROOKLYN.

The time allowed to complete the whole work on each school will be 60 working days, as provided in the contract.

The amount of security required is as follows:

Public School 8 \$300 00
Public School 30 400 00
Public School 83 300 00
Public School 91 100 00
Public School 94 500 00
Public School 104 200 00
Public School 105 200 00
Public School 114 300 00
Public School 152 400 00

A separate proposal must be submitted for each school, and award will be made thereon.

No. 4. FOR FURNITURE FOR NEW PUBLIC SCHOOL 150, ON CHRISTOPHER AVENUE AND SACKMAN STREET, NEAR BELMONT AVENUE, BOROUGH OF BROOKLYN.

The time allowed to complete the whole work will be 60 working days, as provided in the contract.

The amount of security required is as follows:

Item 1 \$1,500 00
Item 2 500 00
Item 3 1,500 00
Item 4 2,000 00
Item 5 400 00

A separate proposal must be submitted for each item and award to be made thereon.

On Contracts Nos. 3 and 4, the bidders must state the price of each or any article or item contained in the specifications or schedules herein contained or hereto annexed by which the bids will be tested.

Delivery will be required to be made at the time and manner and in such quantities as may be directed.

Blank forms, plans and specifications may be obtained or seen at the office of the Superintendent at Estimating Room, ninth floor, Hall of the Board of Education, Park avenue and Fifty-ninth street, Borough of Manhattan.

C. B. J. SNYDER, Superintendent of School Buildings.

Dated August 21, 1907. a21,53

See General Instructions to Bidders on the last page, last column, of the "City Record."

DEPARTMENT OF EDUCATION, CORNER OF PARK AVENUE AND FIFTY-NINTH STREET, BOROUGH OF MANHATTAN, CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Superintendent of School Buildings at the above office of the Department of Education until 3 o'clock p. m. on

TUESDAY, SEPTEMBER 3, 1907, Borough of The Bronx.

No. 5. FOR REMOVING OLD BUILDINGS, RELAYING YARD PAVEMENTS, BUILDING DIVIDING FENCE AND SHEDS, CATCH BASINS, DRAINS, ETC., AT PUBLIC SCHOOL 4, AT FULTON AND THIRD AVENUES AND ONE HUNDRED AND SEVENTY-THIRD STREET, BOROUGH OF THE BRONX.

The time allowed to complete the whole work will be 50 working days, as provided in the contract.

The amount of security required is One Thousand Dollars.

Borough of Manhattan.

No. 6. FOR INSTALLING HEATING AND VENTILATING APPARATUS IN NEW PUBLIC SCHOOL 66, ON THE NORTH SIDE OF EIGHTY-EIGHTH STREET, ABOUT 176 FEET EAST OF FIRST AVENUE, BOROUGH OF MANHATTAN.

The time allowed to complete the whole work will be 180 working days, as provided in the contract.

The amount of security required is Fifteen Thousand Dollars.

No. 7. FOR THE ERECTION OF OUTSIDE IRON STAIRS AT PUBLIC SCHOOLS 104, 58 AND 117, BOROUGH OF MANHATTAN.

The time allowed to complete the whole work on each school will be 45 working days, as provided in the contract.

The amount of security required is as follows:

Public School 104 \$1,500 00
Public School 58 1,400 00
Public School 117 1,600 00

A separate proposal must be submitted for each school and award will be made thereon.

Borough of Queens.

No. 8. FOR WORK, ETC., REQUIRED TO REPAIR FIRE DAMAGE AT PUBLIC SCHOOL 57, CURTIS AVENUE, NEAR BROADWAY, MORRIS PARK, BOROUGH OF QUEENS.

The time allowed to complete the whole work will be 30 working days, as provided in the contract.

The amount of security required is Five Hundred Dollars.

On Contracts Nos. 5, 6 and 8 the bids will be compared and the contract awarded in a lump sum to the lowest bidder on each contract.

On Contract No. 7 the bidders must state the price of each or any article or item contained in the specifications or schedules herein contained or hereto annexed, by which the bids will be tested.

Extensions must be made and footed up, as the bids will be read from the total of each item and award made to the lowest bidder on each item.

Delivery will be required to be made at the time and manner and in such quantities as may be directed.

Blank forms, plans and specifications may be obtained or seen at the office of the Superintendent, at Estimating Room, ninth floor, Hall of the Board of Education, Park avenue and Fifty-ninth street, Borough of Manhattan, and also at branch office, No. 69 Broadway, Flushing, Borough of Queens, for work for their respective boroughs.

C. B. J. SNYDER, Superintendent of School Buildings.

Dated August 22, 1907. a21,53

See General Instructions to Bidders on the last page, last column, of the "City Record."

DEPARTMENT OF EDUCATION, CORNER OF PARK AVENUE AND FIFTY-NINTH STREET, BOROUGH OF MANHATTAN, CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Superintendent of School Supplies at the above office of the Department of Education until 12 o'clock noon on

FRIDAY, AUGUST 30, 1907.

FOR FURNISHING AND DELIVERING TEXT BOOKS, MAPS, GLOBES, CHARTS, PICTURES, ETC., FOR THE DAY AND EVENING ELEMENTARY SCHOOLS AND THE DAY AND EVENING HIGH SCHOOLS OF THE CITY OF NEW YORK.

The time for the delivery of the articles, materials and supplies and the performance of the contract is by or before December 31, 1908, and such further time as may be allowed by the contract.

The amount of the security required is fifty per cent. (50%) of the amount of the bid or estimate.

The bidder will state the price of each item or article contained in the specifications or schedules herein contained or hereto annexed, by which the bids will be tested. Award will be made to the lowest bidder on each item.

Delivery will be required to be made to the places designated at the time and in the manner and in such quantities as may be directed.

Blank forms and further information may be obtained at the office of the Superintendent of School Supplies, Board of Education, the Borough of Manhattan, southwest corner of Park avenue and Fifty-ninth street.

PATRICK JONES, Superintendent of School Supplies.

Dated August 20, 1907. a20,30

See General Instructions to Bidders on the last page, last column, of the "City Record."

BOROUGH OF THE BRONX.

NOTICE IS HEREBY GIVEN THAT THE President of the Borough of The Bronx, in pursuance of chapter 576, Laws of 1895, and chapter 831, Laws of 1896, will, on the 22d day of August, 1907, at 3:30 o'clock p. m., at his office, corner of Third Avenue and One Hundred and Seventy-seventh street, consider and determine upon such proof as may be adduced before him whether the following street or avenue in the Twenty-fourth Ward, Borough of The Bronx, City of New York, the title to which has not yet been acquired by the "Mayor, Aldermen and Commonalty of The City of New York," or "The City of New York," and which lies within the lines of the streets shown on the map known as Section 13 of the Final Maps and Profiles of the Twenty-third and Twenty-fourth Wards, which section was filed in the Register's office, County of New York, on November 2, 1895, as Map No. 1061,

is now and has been used for public traffic and travel since January 1, 1874:
Emmett Street, from Pelham Avenue to 100 feet north of Pelham Avenue.

LOUIS F. HAFKEN,
President of the Borough of The Bronx.
Dated New York, August 7, 1907.

a9,27

BOROUGH OF BROOKLYN.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF BROOKLYN, ROOM 2, BOROUGH HALL, BOROUGH OF BROOKLYN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the President of the Borough of Brooklyn at the above office until 11 o'clock a. m. on

WEDNESDAY, SEPTEMBER 4, 1907.

No. 1. FOR REGULATING, GRADING, CURBING AND LAYING SIDEWALKS ON PRESIDENT STREET, FROM SCHENECTADY AVENUE TO UTICA AVENUE.
The Engineer's estimate of the quantities is as follows:

1,475 linear feet of new curbstone to be set in concrete,
47 linear feet of old curbstone to be reset.
5,310 cubic yards of earth excavation.
3,720 cubic yards of earth filling, not to be bid for.

7,315 square feet of cement sidewalk.
Time for the completion of the work and the full performance of the contract is thirty (30) working days.

The amount of security required is One Thousand Two Hundred Dollars.

No. 2. FOR REGULATING, GRADING, CURBING AND LAYING SIDEWALKS ON PROSPECT PLACE, FROM ROCHESTER AVENUE TO BUFFALO AVENUE.

The Engineer's estimate of the quantities is as follows:

1,430 linear feet of new curbstone to be set in concrete,
10 linear feet of old curbstone to be reset.
700 cubic yards of earth excavation.
650 cubic yards of earth filling, not to be bid for.

70 cubic yards of concrete, not to be bid for.
7,340 square feet of cement sidewalk.
Time for the completion of the work and the full performance of the contract is thirty (30) working days.

The amount of security required is One Thousand Two Hundred Dollars.

No. 3. FOR REGULATING AND REPAVING WITH GRANITE PAVEMENT ON A CONCRETE FOUNDATION THE ROADWAY OF PLYMOUTH STREET, FROM MAIN STREET TO BRIDGE STREET.

The Engineer's estimate of the quantities is as follows:

3,700 square yards of granite block pavement with tar and gravel joints.
20 square yards of old stone pavement to be relaid.

760 cubic yards of concrete,
1,750 linear feet of new curbstone.
1,160 linear feet of old curbstone to be reset.

870 square feet of new granite bridgestones.
240 square feet of old bridgestones to be relaid.

Time for the completion of the work and the full performance of the contract is forty (40) working days.

The amount of security required is Four Thousand Six Hundred Dollars.

No. 4. FOR REGULATING, GRADING AND PAVING WITH ASPHALT PAVEMENT ON A CONCRETE FOUNDATION THE ROADWAY OF ROEBLING STREET, FROM SOUTH FOURTH STREET TO UNION AVENUE.

The Engineer's estimate of the quantities is as follows:

18,620 square yards of asphalt pavement.
2,940 cubic yards of concrete.
5,600 linear feet of new curbstone.

600 linear feet of old curbstone to be reset.
1,470 cubic yards of earth excavation.
71,530 square feet of cement sidewalk.

Time for the completion of the work and the full performance of the contract is sixty (60) working days.

The amount of security required is Twenty Thousand Dollars.

No. 5. FOR REGULATING, GRADING, CURBING AND LAYING SIDEWALKS ON THIRTY-NINTH STREET FROM FORT HAMILTON AVENUE TO THIRTEENTH AVENUE.

The Engineer's estimate of the quantities is as follows:

2,880 linear feet of new curbstone to be set in concrete,
10 linear feet of old curbstone to be reset.
570 cubic yards of earth excavation.

130 cubic yards of earth filling, to be furnished.
160 cubic yards of concrete, not to be bid for.
11,920 square feet of cement sidewalk.

Time for the completion of the work and the full performance of the contract is thirty (30) working days.

The amount of security required is Two Thousand Dollars.

No. 6. FOR FENCING VACANT LOTS WITH WOODEN RAIL FENCES, SIX FEET HIGH, IN VARIOUS PLACES AND ON VARIOUS STREETS, IN THE BOROUGH OF BROOKLYN.

The Engineer's estimate of the quantities is as follows:

2,896 linear feet of fence.
Time for the completion of the work and the full performance of the contract is thirty (30) working days.

The amount of security required is Five Hundred Dollars.

No. 7. FOR FENCING VACANT LOTS WITH WOODEN RAIL FENCES, SIX FEET HIGH, IN VARIOUS PLACES AND ON VARIOUS STREETS, IN THE BOROUGH OF BROOKLYN.

The Engineer's estimate of the quantities is as follows:

1,978 linear feet of fence.
Time for the completion of the work and the full performance of the contract is twenty (20) working days.

The amount of security required is Three Hundred Dollars.

The bidder will state the price of each item or article contained in the specifications or schedules herein contained or hereto annexed, per square foot, linear foot, square yard, cubic yard or other unit of measure, by which the bids will be tested. The bids will be compared and the contract awarded at a lump or aggregate sum for each contract.

Blank forms and further information may be obtained and the plans and drawings may be seen at the office of the Bureau of Highways, the Borough of Brooklyn, Room 14, Municipal Building, Brooklyn.

BIRD S. COLER,
President.

Dated August 19, 1907.

a20,54

See General Instructions to Bidders on the last page, last column, of the "City Record."

OFFICE OF THE PRESIDENT OF THE BOROUGH OF BROOKLYN, ROOM 2, BOROUGH HALL, BOROUGH OF BROOKLYN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the President of the Borough of Brooklyn at the above office until 11 o'clock a. m. on

WEDNESDAY, AUGUST 28, 1907,

FOR FURNISHING ALL THE LABOR AND MATERIAL REQUIRED FOR CONSTRUCTING SEWER IN SCOTT AVENUE, FROM NEWTOWN CREEK, NORTH OF METROPOLITAN AVENUE, TO ST. NICHOLAS AVENUE, ETC. (SECTION 1).

The Engineer's estimate of the quantities is as follows:

2,946 linear feet 180-inch circular sewer.
106 linear feet 180-inch horseshoe sewer.
174 linear feet drop section.

19 linear feet connecting section.
745 linear feet 48-inch sewer.
470 linear feet 15-inch pipe sewer.

5,600 linear feet 12-inch pipe sewer.
1,000 linear feet 12-inch pipe sub-drain.
1,100 linear feet 12-inch temporary drain pipe.

1 manhole, Class "A."
6 manholes, Class "B."
4 manholes, Class "C."
3 manholes, Class "D."
6 manholes, Class "E."
1 manhole, Class "F."

74 manholes on pipe sewers.
12 sewer basins, reconnected.
680,000 feet (B. M.) sheeting and bracing.
100,000 feet (B. M.) foundation planking.

5 cubic yards, Class "A," concrete.
1,000 cubic yards, Class "B," concrete.
The time allowed for the completion of the work and full performance of the contract will be four hundred working days.

The amount of security required will be One Hundred and Seventy-five Thousand Dollars (\$175,000).

The bidder will state the price of each item or article contained in the specifications or schedules herein contained or hereto annexed, per linear foot, foot B. M., square yard or other unit of measure, by which the bids will be tested. The bids will be compared and the contract awarded at a lump or aggregate sum.

Blank forms and further information may be obtained and the plans and drawings may be seen at the office of the Bureau of Sewers, the Borough of Brooklyn, Mechanics' Bank Building, Brooklyn.

BIRD S. COLER,
President.

Dated August 1, 1907.

a8,28

See General Instructions to Bidders on the last page, last column, of the "City Record."

MUNICIPAL CIVIL SERVICE COMMISSION.

MUNICIPAL CIVIL SERVICE COMMISSION, No. 299 BROADWAY, NEW YORK, August 21, 1907.

PUBLIC NOTICE IS HEREBY GIVEN that applications will be received from 9 A. M. WEDNESDAY, AUGUST 21, UNTIL 4 P. M. WEDNESDAY, SEPTEMBER 4, 1907, for the position of

LABORATORY ASSISTANT (MALE AND FEMALE).

The examination will be held on

WEDNESDAY, SEPTEMBER 25, 1907,

at 10 a. m.

The subjects and weights of the examination are as follows:

Special 6
Experience 3
Arithmetic 1

The percentage required is 70.

Candidates should have some acquaintance with the routine work of laboratories, and knowledge of the preservation and care of slides, etc.

A number of questions will be put which must be answered by all candidates. In addition, candidates will be required to answer questions referring to one of the following:

1. Chemical laboratory.
2. Vaccine laboratory.
3. Hospital laboratory.
4. Diagnostic laboratory.

Several vacancies exist in the Department of Health.

The salary is \$600 per annum.

The minimum age is 21 years.

Note—During the month of August the office of the Civil Service Commission closes at 3 p. m.

FRANK A. SPENCER,
Secretary.

a21,525

MUNICIPAL CIVIL SERVICE COMMISSION, No. 299 BROADWAY, NEW YORK, August 16, 1907.

PUBLIC NOTICE IS HEREBY GIVEN of the proposed amendments of the Rules and Classification of the Municipal Civil Service Commission of the City of New York, as follows:

1. Amending paragraph 2 of Rule XV. (as amended March 8, 1907), by adding, after the word "positions," in the eighth line, the following:

"In Parts III., IV., V., VI and VII.,"
—and by adding, after the word "respectively," in the sixteenth line, the following:

"For positions in Part II., such examinations shall be open to all persons who have served with fidelity for not less than two years in Grade 1, and not less than three years in Grades 2, 3 and 4."

—so that the same shall read:

"2. Examinations for promotion shall be ordered as often as may be necessary to meet or to anticipate the needs of the higher grades, and, so far as practicable, shall be held periodically. Except where otherwise provided by law, such examinations shall be open, in each case, to all persons who shall have served with fidelity for not less than six months in positions (in Parts III., IV., V., VI. and VII.) of the same group or general character in the grade next lower, in the same department, office or institution; except that, for reasons to be set forth in its minutes, and where permitted by law, the Commission may open such examination to persons in two or more lower grades who shall have served with fidelity for not less than six months in the positions held by them, respectively. (For positions in Part II., such examinations shall be open to all persons who have served with fidelity for not less than two years in Grade 1, and not less than three years in Grades 2, 3 and 4.) And, secondly, the Commission may, in any case, extend eligibility for promotion to persons who, for more than six months, have served in another group in the same office, department or institution, where the Commission shall find that the nature of the duties of the positions held by such persons are such as

naturally and properly fit them to perform the duties of the position to which they seek promotion as fully as the duties of the persons holding positions in the next two lower grades in the same group; but no such person shall be eligible to promotion who lacks any of the preliminary requirements for original entrance to the position to be filled by promotion."

2. Amending the classification of exempt positions under the heading "Police Department" by changing the line "3 Deputy Commissioners" to read:

"4 Deputy Commissioners."

3. Amending the classification of positions in the Competitive Class, Part I., as follows:

By striking from Group 1 the title "Inspector of Pipe Laying, Pipes and Hydrants," and adding thereto the following:

"Inspector of Hydrants, Stop-cocks and Shop Work."
"Inspector of Pipes and Castings."
"Inspector of Pipe Laying."
"Inspector of Taps and Connections."

By striking from Group 2 the title "Inspector of Light and Ventilation" and adding thereto the following:

"Inspector of Heating and Ventilation."
"Inspector of Painting."
"Supervising Inspector."

By striking from Group 3 the titles "Inspector of Electric Lighting and Conductors" and "Dynamo Engineman," and adding thereto the following:

"Junior Draughtsman."
"Mechanical Draughtsman (Electrical)."
"Dynamo Engineer."
"Electrical Engineer."
"Inspector of Light and Power."
"Inspector of Electrical Conductors."

By adding to Group 4 the following:

"Junior Draughtsman."
"Structural Steel Draughtsman."
"Chief Draughtsman."
"Chief Plan Examiner."
"Engineer Inspector."
"Structural Engineer."

By adding to Group 5 the following:

"Junior Draughtsman."
"Mechanical Draughtsman (Heating and Ventilation)."
"Mechanical Draughtsman (Sanitary)."
"Chief Draughtsman."

By adding to Group 11, under the heading "Inspector," the following:

"Inspector of Licenses."
"Assistant Inspector of Combustibles."

4. Amending the classification of positions in the Competitive Class, Part II., as follows:

By striking from Group 1 the titles "Office Boy or Girl" and "Junior Clerk."

By striking from Part II. the following:

"Grade A, not exceeding \$300 annually."
"Grade B, \$480 annually."
"Grade C, \$540 annually."
"Grade D, \$600 annually."
"Grade 1, \$750 annually."
"Grade 2, \$900 annually."
"Grade 3, \$1,050 annually."
"Grade 4, \$1,200 annually."
"Grade 5, \$1,500 annually."
"Grade 6, \$1,800 annually."
"Grade 7, \$2,100 annually."
"Grade 8, \$2,400 annually."
"Grade 9, \$2,700 annually."

"Grade 10, \$3,000 annually, or over."
—and substituting therefor the following:

"Grade 1, \$300 annually."
"Grade 2, \$600 annually."
"Grade 3, \$1,200 annually."
"Grade 4, \$1,800 annually."
"Grade 5, \$2,400 annually, or over."

5. Amending the classification of non-competitive positions, under the heading "Positions in the Hospitals for Contagious Diseases, Department of Health," by striking therefrom the title "Engineman," and substituting therefor the following:

"Stationary Engineer."
6. Amending the classification of positions in the non-competitive class by striking therefrom the following:

"Positions in the Public Libraries."
"Cleaner, with compensation not exceeding \$20 per month."

Public hearings will be had on the foregoing proposed amendments, in accordance with Rule III., at the Commission's offices, No. 299 Broadway, on Wednesday, September 11, 1907, beginning at 10 o'clock in the forenoon.

FRANK A. SPENCER,
Secretary.

a20,511

MUNICIPAL CIVIL SERVICE COMMISSION, No. 299 BROADWAY, NEW YORK, August 16, 1907.

PUBLIC NOTICE IS HEREBY GIVEN that applications for the position of

PATROLMAN, POLICE DEPARTMENT,

will be received from 9 A. M. MONDAY, SEPTEMBER 16, UNTIL 12 M. SATURDAY, OCTOBER 12, 1907.

NO APPLICATIONS WILL BE RECEIVED PRIOR TO THE DATE ANNOUNCED.

The subjects and weights are as follows:

Physical development and strength 50
Mental test 50

The subjects and weights of the mental test are as follows:

Memory test 2
Government 3
Localities 3
Arithmetic 2

Seventy per cent. will be required on the mental examination.
Seventy per cent. will be required on strength.
Seventy per cent. will be required on physical development.

Applications will not be received from persons who are less than twenty-one (21) years of age on October 12, 1907, or who are more than thirty (30) years of age.

Naturalized citizens must attach their naturalization papers to application.
Applicants will be notified later of the dates of the physical and mental examinations.

FRANK A. SPENCER,
Secretary.

SPECIAL NOTICE TO APPLICANTS.

The Civil Service Commission desires to warn you against all persons who offer to sell, in advance of the examinations, the questions that you will be expected to answer; and also against all individuals or so-called "schools" that would have you think they possess advantages by the use of which you will be enabled to pass a successful examination and secure appointment. If you pay any money for these purposes, other than the nominal charge for legitimate Civil Service School tuition, a fraud will be imposed upon you, and you will not only lose your money but be guilty of a misdemeanor. (Section 56, Penal Code.) Your own merit and ability will determine your position as a result of the examination.

A reward of \$100 will be paid to any person who will furnish the Civil Service Commission with information and evidence that will secure the conviction of any person attempting to defraud applicants, and such information will be considered confidential.

Questions used in previous examinations may be seen upon application at the Examining Department, Room 1108, No. 299 Broadway, New York City.

WILLIAM F. BAKER,
President.
a16,516

MUNICIPAL CIVIL SERVICE COMMISSION, No. 299 BROADWAY, NEW YORK, August 14, 1907.

PUBLIC NOTICE IS HEREBY GIVEN that PROMOTION EXAMINATIONS will be held upon dates to be announced later by this Commission, for all City departments.

These examinations are open to all persons who have served continuously in a position in Part II. (graded service) in same bureau or office for a period of six months prior to October 1, 1907.

Office Boys to be eligible must have reached the age of eighteen, or have two years' service upon filing of applications. Junior Clerks and others must have reached the age of twenty-one to be eligible for Senior Clerk. For all other positions applicants must be twenty-one.

Promotion lists now in existence will continue in force for a period of one year from date of promulgation, and until new lists are announced. Applications can be procured at once from the application desk (Room 1119), and can be filed only after October 1 and until 4 p. m. October 31, 1907.

The efficiency records called for by Rule XV, paragraph 7, as amended, must be completed to September 30 and a transcript thereof must appear upon the application blank properly filled out and signed by the person designated by each appointing officer.

NO FURTHER NOTICE OF THESE EXAMINATIONS WILL BE SENT TO ANY DEPARTMENT.

NO PERSONAL APPLICATION WILL BE CONSIDERED, AND NO ONE WILL BE EXAMINED WHO HAS NOT FILED AN APPLICATION.

WILLIAM F. BAKER,
President;

R. ROSS APPLETON,
FRANK L. POLK,
Commissioners.

FRANK A. SPENCER,
Secretary.

a15,031

MUNICIPAL CIVIL SERVICE COMMISSION, No. 299 BROADWAY, CITY OF NEW YORK.

PUBLIC NOTICE WILL BE GIVEN OF all competitive examinations two weeks in advance of the date upon which the receipt of applications for any scheduled examination will close. Applications will be received for only such examinations as are scheduled.

When an examination is advertised, a person desiring to compete in the same may obtain an application blank upon request made in writing or by personal application at the office of the Commission.

All notices of examinations will be posted in the office of the Commission, City Hall, Municipal Building, Brooklyn, and advertised in the CITY RECORD for two weeks in advance of the date upon which the receipt of applications will close for any stated position.

Public notice will also be given by advertisement in most of the City papers.

Wherever an examination is of a technical character, due notice is given by advertisement in the technical journals appertaining to the particular profession for which the examination is called.

Such notices will be sent to the daily papers as matters of news, and to the General Post-office and stations thereof. The scope of the examination will be stated, but for more general information application should be made at the office of the Commission.

Unless otherwise specifically stated, the minimum age requirement for all positions is 21.

WILLIAM F. BAKER,
President;

R. ROSS APPLETON,
FRANK L. POLK,
Commissioners.

FRANK A. SPENCER,
Secretary.

12-24-03

DEPARTMENT OF WATER SUPPLY, GAS AND ELECTRICITY.

DEPARTMENT OF WATER SUPPLY, GAS AND ELECTRICITY, ROOM 1536, NOS. 13 TO 21 PARK ROW, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL be received by the Commissioner of Water Supply, Gas and Electricity at the above office until 2 o'clock p. m., on

WEDNESDAY, AUGUST 28, 1907.

Borough of Brooklyn.

FOR FURNISHING, DELIVERING AND LAYING WATER MAINS AND REMOVING EXISTING WATER MAINS IN BEDFORD, CLINTON, GREENPOINT, HARRISON, JOHNSON, MANHATTAN, MESEROLE AND NASSAU AVENUES; IN HUMBOLDT, KEAP, LORIMER, MESEROLE, OAKLAND, PROVOST, SCHOLES, WATERBURY AND WHITE STREETS, AND IN DELMONICO PLACE, BOROUGH OF BROOKLYN.

The time allowed for doing and completing the work will be two hundred (200) working days.

The surety required will be One Hundred and Fifty Thousand Dollars (\$150,000).

The bidder will state the price, per unit, of each item of work or supplies contained in the specifications or schedule, by which the bids will be tested.

The bids will be compared and the contract awarded for all the work, articles, materials and supplies contained in the specifications, or schedule attached thereto.

Blank forms may be obtained at the office of the Department of Water Supply, Gas and Electricity, the Borough of Manhattan, Nos. 13 to 21 Park Row, and at Room 28, Municipal Building, Borough of Brooklyn.

JOHN H. O'BRIEN,
Commissioner of Water Supply,
Gas and Electricity.

The City of New York, August 15, 1907.

a16,28

See General Instructions to Bidders on the last page, last column, of the "City Record."

DEPARTMENT OF DOCKS AND FERRIES.

OFFICE OF THE DEPARTMENT OF DOCKS AND FERRIES, PIER "A," FOOT OF BATTERY PLACE, NORTH RIVER, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Commissioner of Docks at the above office until 12 o'clock m. on

WEDNESDAY, SEPTEMBER 4, 1907.

CONTRACT NO. 1065.

FOR FURNISHING ALL THE LABOR AND MATERIALS REQUIRED FOR PREPARING FOR AND PAINTING THE SUPERSTRUCTURES OF THE MUNICIPAL FERRY-BOATS.

The time for the completion of the work and the full performance of the contract is on or before the expiration of 365 calendar days.

The amount of security required is \$6,000. The bidder will submit a price for all the work called for in the specifications. The award, if made, will be made to the bidder whose estimate for doing all the work is the lowest.

Work must be done at the time and in the manner and in such quantities as may be directed. Blank forms and further information may be obtained at the office of the said Department.

J. A. BENSEL,
Commissioner of Docks.

Dated August 20, 1907.

See General Instructions to Bidders on the last page, last column, of the "City Record."

OFFICE OF THE DEPARTMENT OF DOCKS AND FERRIES, PIER "A," FOOT OF BATTERY PLACE, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Commissioner of Docks at the above office until 12 o'clock m. on

WEDNESDAY, SEPTEMBER 4, 1907.

CONTRACT NO. 1097.

FOR FURNISHING ALL THE LABOR AND MATERIALS REQUIRED FOR PRINTING AND FURNISHING SPECIFICATIONS AND FORMS OF CONTRACT.

The time for the completion of the work and the full performance of the contract is on or before the expiration of July 1, 1908.

The amount of security required is Four Thousand Six Hundred Dollars (\$4,600).

Bidders will state a price per page for doing all the work called for under Class 1, and a price per hour for doing all the work called for under Class 2, as described in the specifications. Also a total or aggregate price for all the work called for in both classes, based upon the number of pages and hours set forth in the specifications. The contract is an entire contract for a complete job; the bids will be tested by the said total or aggregate and the contract, if awarded, will be awarded to the lowest bidder according to such total or aggregate price. Work must be done at the time and in the manner and in such quantities as may be directed.

Blank forms and further information may be obtained at the office of the said Department.

J. A. BENSEL,
Commissioner of Docks.

Dated August 20, 1907.

See General Instructions to Bidders on the last page, last column, of the "City Record."

SALE OF OLD MATERIAL.

THOMAS BOWE, AUCTIONEER, WILL sell on behalf of the Department of Docks and Ferries, on

TUESDAY, AUGUST 27, 1907,

commencing at 10.30 o'clock a. m., at the foot of East Ninety-first street, East river, and continuing at the Department yard, foot of Twenty-fourth street, East river; at the Department yard, foot of West Fifty-seventh street, North river, and at the timber basin, foot of West Seventy-fifth street, North river, in the Borough of Manhattan, the following lots of old material:

At Foot of East Ninety-first Street, East River.

Lot No. 1, about 17 yellow pine pile butts, 20 to 25 feet long.

Lot No. 2, about 35 yellow pine pile butts, 20 to 25 feet long.

Lot No. 3, about 34 yellow pine pile butts, 20 to 25 feet long.

Lot No. 4, about 21 yellow pine pile butts, 22 to 25 feet long.

Lot No. 5, about 22 yellow pine pile butts, 22 to 25 feet long.

Lot No. 6, about 22 yellow pine pile butts, 22 to 25 feet long.

Lot No. 7, about 22 yellow pine pile butts, 22 to 25 feet long.

Lot No. 8, about 22 yellow pine pile butts, 22 to 25 feet long.

Lot No. 9, about 112 yellow pine piles and 21 oak piles. These piles are on catamarans not included in the sale.

Lot No. 10, 12-inch by 12-inch yellow pine piles, 10-inch yellow pine, and 13 yellow pine piles. Size of raft, 40 by 24 by 4 feet deep. Piles, 25 feet long.

Lot No. 11, about 232 oak piles, 20 to 45 feet long. These piles are on catamaran not included in the sale.

Lot No. 12, 12-inch by 12-inch yellow pine. Size of raft, 29 by 39 feet by 1 foot deep.

Lot No. 13, parts of old catamaran.

Lot No. 14, about 80 oak piles, 30 to 60 feet long. These piles are on catamaran not included in the sale.

Lot No. 15, about 160 oak piles, 20 to 58 feet long. These piles are on catamaran not included in the sale.

Lot No. 16, 14 courses of 3-inch by 10-inch yellow pine. Size of raft, about 20 by 25 feet.

Lot No. 17, 12-inch by 12-inch yellow pine. Old mould boards, etc. Size of raft, 20 by 25 feet.

Lot No. 18, old timber (crib). Size of raft, 18 by 35 by 3 feet deep.

At the Department Yard, Foot of East Twenty-fourth Street.

Lot No. 19, about 140 yellow pine and 16 oak piles, 20 to 40 feet long. These piles are on catamaran not included in the sale.

Lot No. 20, about 20 spruce piles, 20 to 40 feet long. These piles are on catamaran not included in the sale.

Lot No. 21, one raft of old material, 4-inch by 10-inch, 6-inch by 10-inch, 4-inch by 12-inch, 6-inch by 12-inch yellow pine. Size of raft, about 22 by 28 by 4 feet deep.

Lot No. 22, one raft of old material. Old timber pile, etc. Size of raft, 22 by 35 by 6 feet deep.

Lot No. 23, one raft of old material, 12-inch by 12-inch, 4-inch by 10-inch yellow pine; 5-inch by 10-inch, 10-inch by 12-inch oak. Size of raft, 28 by 38 by 7 feet deep.

Lot No. 24, seven pieces of 14-foot by 15-inch iron pipe, weight about 11,300 pounds.

Lot No. 25, three old coal buckets, one large, one small, one round, stored at East Twenty-fourth street yard.

At Department Yard, Foot of West Fifty-seventh Street, North River.

Lot No. 26, one pile driver ways, about 60 feet long.

At the West Seventy-fifth Street Timber Basin.

Lot No. 27, one raft, yellow pine, 20 by 30 feet, contains about 320 planks, 3-inch and 4-inch plank, averaging from 6 feet to 30 feet in length.

Lot No. 28, one raft, yellow pine, 20 by 20 feet, 18 inches deep, old 4-inch plank.

Lot No. 29, one raft, 25 feet square, old 4-inch plank, 1 foot deep.

Lot No. 30, one (1) raft, old 3-inch and 4-inch yellow pine plank, 20 by 20 feet by 8 courses deep.

TERMS OF SALE.

The sale will commence at 10.30 o'clock a. m. Each of the above lots will be sold separately and for a sum in gross.

The estimated quantities stated to be in the several lots are believed to be correct, but the Commissioner of Docks will not make any allowance from the purchase money for short deliveries on any lot, and bidders must judge for themselves as to the correctness of the estimate of quantity when making their bids.

If the purchaser or purchasers fails or fail to effect removal of the material within ten days from the date of sale, he or they shall forfeit his or their purchase money or moneys and the ownership of the material.

Terms of sale to be cash, to be paid to the auctioneer at the time of sale.

An order will be given for the material purchased.

Dated The City of New York, August 19, 1907.

J. A. BENSEL,
Commissioner of Docks.

a21,27

OFFICE OF THE DEPARTMENT OF DOCKS AND FERRIES, PIER "A," FOOT OF BATTERY PLACE, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Commissioner of Docks at the above office until 12 o'clock m. on

THURSDAY, AUGUST 29, 1907,

Borough of Richmond.

CONTRACT NO. 1077.

FOR FURNISHING ALL THE LABOR AND MATERIALS REQUIRED FOR PREPARING FOR AND BUILDING STRUCTURES WITH THE NECESSARY APPURTENANCES ON THE PIER AT THE FOOT OF CANAL STREET, STAPLETON, IN THE BOROUGH OF RICHMOND.

The time for the completion of the work and the full performance of the contract is on or before the expiration of 150 calendar days.

The amount of security required is Thirty-two Thousand Six Hundred Dollars (\$32,600).

The bidders will state a price for each class of the contract and one aggregate price for all of the work called for; the contract is an entire contract for all the work called for, and the bids will be tested by the aggregate price, and the contract, if awarded, will be awarded to the lowest bidder, according to such aggregate price. Work will have to be done at the time and in the manner and in such quantities as may be directed.

Blank forms and further information may be obtained at the office of the said Department.

J. A. BENSEL,
Commissioner of Docks.

Dated August 14, 1907.

a16,29

See General Instructions to Bidders on the last page, last column, of the "City Record."

OFFICE OF THE DEPARTMENT OF DOCKS AND FERRIES, PIER "A," FOOT OF BATTERY PLACE, NORTH RIVER, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Commissioner of Docks at the above office until 12 o'clock m. on

TUESDAY, AUGUST 27, 1907.

CONTRACT NO. 1070.

FOR FURNISHING ALL THE LABOR AND MATERIALS REQUIRED FOR FURNISHING AND DELIVERING MISCELLANEOUS MACHINE TOOLS.

The time for the completion of the work and the full performance of the contract is on or before the expiration of 180 calendar days.

The amount of security required is Eleven Thousand Two Hundred Dollars.

Bidders will submit a price for all the work or materials to be furnished under the contract, and the award, if made, will be made to the lowest bidder.

Delivery will be required to be made at the time and in the manner and in such quantities as may be directed.

Blank forms and further information may be obtained at the office of the said Department.

J. A. BENSEL,
Commissioner of Docks.

Dated August 14, 1907.

a15,27

See General Instructions to Bidders on the last page, last column, of the "City Record."

OFFICE OF THE DEPARTMENT OF DOCKS AND FERRIES, PIER "A," FOOT OF BATTERY PLACE, NORTH RIVER, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Commissioner of Docks at the above office until 12 o'clock m. on

TUESDAY, AUGUST 27, 1907.

CONTRACT NO. 1102.

FOR FURNISHING ALL THE LABOR AND MATERIALS REQUIRED FOR FURNISHING AND DELIVERING SAND AND BROKEN STONE.

The time for the completion of the work and the full performance of the contract is on or before the expiration of 180 calendar days.

The amount of security required is as follows: On Class 1, for about 3,000 cubic yards of sand, \$1,000.

On Class 2, for about 7,500 cubic yards of broken stone, \$4,000.

The bidder will state the price per cubic yard on each class, by which the bids will be tested. Awards, if made, will be to the lowest bidder on each class.

Delivery will be required to be made at the time and in the manner and in such quantities as may be directed.

Blank forms and further information may be obtained at the office of the said Department.

J. A. BENSEL,
Commissioner of Docks.

Dated August 14, 1907.

a15,27

See General Instructions to Bidders on the last page, last column, of the "City Record."

DEPARTMENT OF DOCKS AND FERRIES, PIER "A," NORTH RIVER, NEW YORK, March 31, 1904.

THE COMMISSIONER HAS FIXED THE amounts of bonds required on contracts awarded by this Department, as follows:

On all contracts for supplies, 40 per cent. of the estimated cost;

On all contracts, other than contracts for supplies, where the estimated cost is not over \$200,000, 40 per cent. of the estimated cost;

On all contracts, other than contracts for supplies, where the estimated cost is over \$200,000, but not over \$1,000,000, 25 per cent. of the estimated cost;

On all contracts, other than contracts for supplies, where the estimated cost is over \$1,000,000, 20 per cent. of the estimated cost.

JOSEPH W. SAVAGE,
Secretary

FIRE DEPARTMENT.

HEADQUARTERS OF THE FIRE DEPARTMENT OF THE CITY OF NEW YORK, NOS. 157 AND 159 EAST SIXTY-SEVENTH STREET, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Fire Commissioner at the above office until 10.30 o'clock a. m. on

FRIDAY, AUGUST 23, 1907,

Borough of Queens.

No. 1. FOR FURNISHING ALL THE LABOR AND MATERIALS REQUIRED FOR ADDITIONS AND ALTERATIONS TO THE BUILDING OF VOLUNTEER ENGINE COMPANY NO. 1, LOCATED ON THE WEST SIDE OF UNION STREET, BETWEEN RAILROAD AND AMITY STREET, FLUSHING, L. I.

The time for the completion of the work and the full performance of the contract is forty-five days.

The amount of security required is One Thousand Dollars.

Bids will be compared and the contract awarded at a lump or aggregate sum.

No. 2. FOR FURNISHING ALL THE LABOR AND MATERIALS REQUIRED FOR ALTERATIONS AND ADDITIONS TO BUILDING OF VOLUNTEER EAGLE HOOK AND LADDER COMPANY NO. 1, AND UNION HOSE COMPANY NO. 1, LOCATED ON THE WEST SIDE OF SIXTEENTH STREET, 100 FEET SOUTH OF FOURTH AVENUE, COLLEGE POINT, L. I.

The time for the completion of the work and the full performance of the contract is forty-five days.

The amount of security required is One Thousand Two Hundred and Fifty Dollars.

Bids will be compared and the contract awarded at a lump or aggregate sum.

No. 3. FOR FURNISHING ALL THE LABOR AND MATERIALS REQUIRED FOR ADDITIONS AND ALTERATIONS TO THE BUILDING OF THE MURRAY HILL VOLUNTEER HOSE COMPANY NO. 4, LOCATED AT THE JUNCTION OF MADISON AVENUE AND LONG ISLAND RAILROAD, MURRAY HILL, FLUSHING, L. I.

The time for the completion of the work and the full performance of the contract is forty-five (45) days.

The amount of security required is One Thousand Dollars.

Bids will be compared and the contract awarded at a lump or aggregate sum.

No. 4. FOR FURNISHING ALL THE LABOR AND MATERIALS REQUIRED FOR ADDITIONS AND ALTERATIONS TO THE BUILDING OF VOLUNTEER HOOK AND LADDER COMPANY RESCUE NO. 1, LOCATED ON THE NORTH SIDE OF GROVE STREET, 266 FEET WEST OF MAIN STREET, FLUSHING, L. I.

The time for the completion of the work and the full performance of the contract is sixty days.

The amount of security required is Two Thousand Dollars.

Bids will be compared and the contract awarded at a lump or aggregate sum.

No. 5. FOR FURNISHING ALL THE LABOR AND MATERIALS REQUIRED FOR ADDITIONS AND ALTERATIONS TO THE BUILDING OF VOLUNTEER ENGINE AND HOSE COMPANY NO. 1, FOR A HOSE COMPANY, LOCATED ON THE WEST SIDE OF SEVENTH AVENUE, BETWEEN SIXTEENTH AND EIGHTEENTH STREETS, WHITESTONE, L. I.

The time for the completion of the work and the full performance of the contract is thirty days.

The amount of security required is Seven Hundred and Fifty Dollars.

Bids will be compared and the contract awarded at a lump or aggregate sum.

Blank forms and further information may be obtained at the office of the Fire Department, Nos. 157 and 159 East Sixty-seventh street, Manhattan.

HUGH BONNER,
Deputy and Acting Fire Commissioner.

Dated August 13, 1907.

a13,23

See General Instructions to Bidders on the last page, last column, of the "City Record."

HEADQUARTERS OF THE FIRE DEPARTMENT OF THE CITY OF NEW YORK, NOS. 157 AND 159 EAST SIXTY-SEVENTH STREET, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Fire Commissioner at the above office until 10.30 a. m. on

WEDNESDAY, AUGUST 28, 1907,

Boroughs of Manhattan and The Bronx.

No. 1. FOR FURNISHING ALL THE LABOR AND MATERIALS REQUIRED FOR THE ERECTION AND COMPLETION OF A NEW BUILDING FOR AN ENGINE COMPANY TO BE LOCATED AT THE WESTERLY SIDE OF WHITE PLAINS AVENUE, 117 FEET 6 INCHES SOUTH OF TWO HUNDRED AND THIRTIETH STREET (SIXTEENTH AVENUE), BOROUGH OF THE BRONX.

The time for the completion of the work and the full performance of the contract is 230 days.

The amount of security required will be Twenty Thousand Dollars (\$20,000).

Bids will be compared and the contract awarded at a lump or aggregate sum.

Boroughs of Brooklyn and Queens.

No. 2. FOR FURNISHING ALL THE LABOR AND MATERIALS REQUIRED FOR THE ERECTION AND COMPLETION OF A NEW BUILDING FOR AN ENGINE AND HOOK AND LADDER COMPANY, TO BE LOCATED ON THE SOUTHEAST CORNER OF ROCKAWAY AVENUE AND AVENUE F, BOROUGH OF BROOKLYN.

The time for the completion of the work and the full performance of the contract is 230 days.

The amount of security required is Twenty-Seven Thousand Dollars (\$27,000).

Bids will be compared and contract awarded at a lump or aggregate sum.

Blank forms and further information may be obtained at the plans and drawings may be seen at the office of the Fire Department, Nos. 157 and 159 East Sixty-seventh street, Manhattan.

HUGH BONNER,

Deputy and Acting Fire Commissioner.

Dated August 13, 1907.

a13,28

See General Instructions to Bidders on the last page, last column, of the "City Record."

POLICE DEPARTMENT.

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

SEALED BIDS OR ESTIMATES WILL BE received by the Police Commissioner of the Police Department of The City of New York at the Bookkeeper's office, Central Department, until 10 o'clock a. m. on

FRIDAY, AUGUST 30, 1907,

FOR FURNISHING AND DELIVERING TWENTY-SIX (26) HORSES FOR THE MOUNTED SERVICE OF THE POLICE DEPARTMENT OF THE CITY OF NEW YORK.

The time for the delivery of the horses and the performance of the contract is during the year 1907.

The amount of security shall be fifty per cent. (50%) of the bid or estimate.

The bids will be compared and the contract awarded at a sum for each horse specified and contained in the specifications and schedule.

Delivery will be required to be made at the time and in the manner and in such quantities as may be directed.

Blank forms and further information may be obtained at the Central Office of the Police Department, No. 300 Mulberry street, Borough of Manhattan.

Dated August 17, 1907.

ARTHUR J. O'KEEFE,
Acting Police Commissioner.

a17,30

See General Instructions to Bidders on the last page, last column, of the "City Record."

POLICE DEPARTMENT OF THE CITY OF NEW YORK, No. 300 MULBERRY STREET, BOROUGH OF MANHATTAN.

SEALED BIDS OR ESTIMATES WILL BE received by the Police Commissioner of the Police Department of The City of New York at the Bookkeeper's office, Central Department, until 10 o'clock a. m. on

MONDAY, AUGUST 26, 1907,

FOR FURNISHING ALL THE LABOR AND FURNISHING AND ERECTING ALL THE MATERIALS NECESSARY TO BUILD AND COMPLETE THE ALTERATIONS TO THE INTERIOR ARRANGEMENT (EXCEPTING AS TO HEATING AND VENTILATING SYSTEM, BOILERS AND STEAM PIPING) OF THE NEW BUILDING ON THE BLOCK BOUNDED BY GRAND, CENTRE AND BROOME STREETS AND CENTRE MARKET PLACE, BOROUGH OF MANHATTAN, FOR HEADQUARTERS FOR THE POLICE DEPARTMENT OF THE CITY OF NEW YORK.

The time allowed for making and completing the entire work will be sixty (60) days.

The surety required will be Ten Thousand Dollars (\$10,000).

Bidders are particularly requested to examine the plans, specifications and location of the work before bidding, and they are expressly notified that no deviation from the specifications will be allowed unless the same has been previously authorized by and written permission therefor obtained from the Police Commissioner.

For particulars as to the quantity and quality of the supplies or the nature and extent of the work required or of the materials to be furnished, bidders are referred to the specifications and lists of materials, supplies and apparatus to be furnished, and to the plans on file at the office of F. L. V. Hoppin, Architect, No. 244 Fifth Avenue, Borough of Manhattan, where blank forms for making bids or estimates, with the proper envelope in which to inclose the same, may be obtained.

The bidder shall state one aggregate price for the whole work described and specified, as the contract is entire and for a complete job.

Bidders

partment, No. 300 Mulberry street, Borough of Manhattan.

ARTHUR J. O'KEEFFE,
Acting Police Commissioner.
Dated August 13, 1907.

a13,26

See General Instructions to Bidders on the last page, last column, of the "City Record."

POLICE DEPARTMENT—CITY OF NEW YORK.

OWNERS WANTED BY THE PROPERTY Clerk of the Police Department of The City of New York, No. 300 Mulberry street, Room No. 9, for the following property, now in his custody, without claimants: Boats, rope, iron, lead, male and female clothing, boots, shoes, wine, blankets, diamonds, canned goods, liquors, etc.; also small amount of money taken from prisoners and found by Patrolmen of this Department.

THEODORE A. BINGHAM,
Police Commissioner.

POLICE DEPARTMENT—CITY OF NEW YORK, BOROUGH OF BROOKLYN.

OWNERS WANTED BY THE DEPUTY Property Clerk of the Police Department of The City of New York—Office, No. 209 State street, Borough of Brooklyn—for the following property, now in his custody, without claimants: Boats, rope, iron, lead, male and female clothing, boots, shoes, wine, blankets, diamonds, canned goods, liquors, etc.; also small amount of money taken from prisoners and found by Patrolmen of this Department.

THEODORE A. BINGHAM,
Police Commissioner.

BOARD OF WATER SUPPLY.

TO CONTRACTORS.

CONSTRUCTING INTERCEPTING SEWER.

SEALED BIDS OR PROPOSALS WILL BE received by the Board of Water Supply at the office of the Secretary, No. 299 Broadway, New York, Room 911, ninth floor, until 2 p. m. on

TUESDAY, SEPTEMBER 3, 1907.

FOR THE CONSTRUCTION OF A PORTION OF AN INTERCEPTING SEWER IN THE CITY OF KINGSTON, ULSTER COUNTY, N. Y.

At the above place and hour the bids will be publicly opened and read. The award of the contract, if awarded, will be made by the Board of Water Supply as soon thereafter as practicable.

This work is authorized by chapter 724, Laws of 1905, of the State of New York, as amended by section 8, chapter 314, Laws of 1906.

The items in the Engineer's estimate of the work are as follows:

- 5,500 cubic yards earth excavation.
- 350 cubic yards rock excavation.
- 4,813 linear feet 24-inch vitrified sewer pipe.
- 77 linear feet 24-inch cast-iron pipe.
- 19 manholes.
- Cutting through bulkhead at outfall.
- Cleaning up.

The bond required for the faithful performance of the contract will be Two Thousand Dollars (\$2,000).

No bids will be received or considered unless accompanied by a certified check upon a national state bank in The City of New York, drawn to the order of the Comptroller, to the amount of Five Hundred Dollars (\$500).

Time allowed for the completion of the work is four months.

Pamphlets containing further information for bidders, forms of proposals, contract and bond, approved by the Corporation Counsel, and specifications, and pamphlet containing the contract drawings, can be obtained at the office of the Board of Water Supply, Room 1515, No. 299 Broadway, upon application in person or by mail, by depositing the sum of five dollars (\$5) in currency or check, drawn to the order of the Board of Water Supply, for each pamphlet. The deposit will be refunded upon the return of pamphlets in acceptable condition within thirty days after the date on which bids are to be opened.

J. EDWARD SIMMONS,
President;
CHARLES N. CHADWICK,
CHARLES A. SHAW,
Board of Water Supply.

J. WALDO SMITH,
Chief Engineer.
THOS. HASSETT,
Secretary.

a16,23

See General Instructions to Bidders on the last page, last column, of the "City Record."

DEPARTMENT OF FINANCE.

NOTICE OF ASSESSMENT FOR OPENING STREETS AND PARKS.

NOTICE TO PROPERTY OWNERS.

IN PURSUANCE OF SECTION 1018 OF the Greater New York Charter, the Comptroller of The City of New York hereby gives public notice to all persons, owners of property, affected by the following assessment for LOCAL IMPROVEMENTS in the BOROUGH OF THE BRONX:

TWENTY-FOURTH WARD, SECTION 11. EAST ONE HUNDRED AND EIGHTY-THIRD STREET—SEWER and appurtenances, between Morris and Creston avenues. Area of assessment: Both sides of One Hundred and Eighty-third street, between Morris and Creston avenues.

—that the same was confirmed by the Board of Assessors August 20, 1907, and entered August 20, 1907, in the Record of Titles of Assessments, kept in the Bureau for the Collection of Assessments and Arrears of Taxes and Arrears of Water Rents, in the Municipal Building, corner of One Hundred and Seventy-seventh street and Third avenue, Borough of The Bronx, between the hours of 9 a. m. and 2 p. m., and on Saturdays from 9 a. m. to 12 m., and all payments made thereon on or before October 14, 1907, 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 centum per annum from the date when above assessment became a lien to the date of payment.

Said section provides, in part, 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 assessment to charge, collect and receive interest thereon at the rate of seven per centum per annum, to be calculated to the date of payment from the date when such assessment became a lien, as provided by section 159 of this act."

Section 159 of this act provides: "An assessment shall become a lien upon the real

estate affected thereby ten days after its entry in the said record."

The above assessment is payable to the Collector of Assessments and Arrears at the Bureau for the Collection of Assessments and Arrears of Taxes and Assessments and of Water Rents, in the Municipal Building, corner of One Hundred and Seventy-seventh street and Third avenue, Borough of The Bronx, between the hours of 9 a. m. and 2 p. m., and on Saturdays from 9 a. m. to 12 m., and all payments made thereon on or before October 19, 1907, 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 centum per annum from the date when the above assessment became a lien to the date of payment.

HERMAN A. METZ,
Comptroller.

City of New York, Department of Finance,
Comptroller's Office, August 20, 1907.

a21,24

NOTICE OF ASSESSMENTS FOR OPENING STREETS AND PARKS.

IN PURSUANCE OF SECTION 1005 OF THE Greater New York Charter, the Comptroller of The City of New York hereby gives public notice of the confirmation by the Supreme Court, and the entering in the Bureau for the Collection of Assessments and Arrears of the assessment for OPENING AND ACQUIRING TITLE to the following-named place in the BOROUGH OF THE BRONX:

TWENTY-FOURTH WARD, SECTION 11.

ELSMERE PLACE—OPENING, from Prospect avenue to Marmion avenue. Confirmed June 25, 1907; entered August 15, 1907. Area of assessment includes all those lands, tenements and hereditaments and premises situate, lying and being in the Borough of The Bronx, in The City of New York, which, taken together, are bounded and described as follows, viz.:

Beginning at a point in the middle of the block bounded by Elsmere place, Southern boulevard, Fairmount place and Marmion avenue; running thence southwesterly along a line parallel to the northwesterly line of said block and its prolongation to its intersection with a line parallel to, and 100 feet southwesterly from, the southwesterly line of Fairmount place; thence northwesterly along said parallel line to its intersection with a line parallel to, and 100 feet northwesterly from, the northwesterly line of Prospect avenue; thence northeasterly along said last mentioned parallel line to its intersection with a line parallel to, and 100 feet northeasterly from, the northeasterly line of East One Hundred and Seventy-seventh street; thence southeasterly along said last mentioned parallel line to its intersection with the prolongation, northeasterly, of a line from the point of beginning and parallel to the southeasterly line of Marmion avenue; thence southwesterly along said last mentioned parallel line to its intersection with the middle line of the block between East One Hundred and Seventy-seventh street and Elsmere place; thence southeasterly along said middle line of the block and its prolongation to its intersection with a line parallel to, and 100 feet easterly from, the easterly line of Southern boulevard; thence southerly along said parallel line to its intersection with the southeasterly prolongation of the middle line of the block between Elsmere place and Fairmount place; thence northwesterly along said prolongation and middle line to the point or place of beginning.

The above-entitled assessment was entered on the date hereinbefore given in the Record of Titles of Assessments, kept in the Bureau for the Collection of Assessments and Arrears of Taxes and Assessments and of Water Rents. Unless the amount assessed for benefit on any person or property shall be paid within sixty days after the date of said entry of the assessment interest will be collected thereon, as provided in section 1006 of the Greater New York Charter. Said section 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 assessment to charge, collect and receive interest thereon at the rate of seven per centum per annum, to be calculated to the date of payment from the date when such assessment became a lien, as provided by section 159 of this act."

Section 159 of this act provides: "An assessment shall become a lien upon the real estate affected thereby ten days after its entry in the said record."

The above assessment is payable to the Collector of Assessments and Arrears at the Bureau for the Collection of Assessments and Arrears of Taxes and Assessments and of Water Rents, in the Municipal Building, corner of One Hundred and Seventy-seventh street and Third avenue, Borough of The Bronx, between the hours of 9 a. m. and 2 p. m., and on Saturdays from 9 a. m. to 12 m., and all payments made thereon on or before October 14, 1907, 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 centum per annum from the date when above assessment became a lien to the date of payment.

HERMAN A. METZ,
Comptroller.

City of New York—Department of Finance,
Comptroller's Office, August 15, 1907.

a16,29

The above assessment is payable to the Collector of Assessments and Arrears at the Bureau for the Collection of Assessments and Arrears of Taxes and Assessments and of Water Rents, in the Municipal Building, corner of One Hundred and Seventy-seventh street and Third avenue, Borough of The Bronx, between the hours of 9 a. m. and 2 p. m., and on Saturdays from 9 a. m. to 12 m., and all payments made thereon on or before October 14, 1907, 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 centum per annum from the date when above assessment became a lien to the date of payment.

HERMAN A. METZ,
Comptroller.

City of New York—Department of Finance,
Comptroller's Office, August 15, 1907.

a16,29

NOTICE OF ASSESSMENTS FOR OPENING STREETS AND PARKS.

IN PURSUANCE OF SECTION 1005 OF THE Greater New York Charter, the Comptroller of The City of New York hereby gives public notice of the confirmation by the Supreme Court, and the entering in the Bureau for the Collection of Assessments and Arrears of the assessment for OPENING AND ACQUIRING TITLE to the following-named street in the BOROUGH OF MANHATTAN:

TWELFTH WARD, SECTION 7.

WEST ONE HUNDRED AND THIRTY-FOURTH STREET—OPENING, from Broadway to the Hudson river. Confirmed July 30, 1907; entered August 15, 1907. Area of assessment includes all those lands, tenements and hereditaments and premises situate, lying and being in the Borough of Manhattan, in The City of New York, which, taken together, are bounded and described as follows, viz.:

Beginning at a point formed by the intersection of the westerly prolongation of the southerly line of West One Hundred and Thirty-fifth street with the pierhead line of the Hudson river; running thence easterly along said westerly prolongation and southerly line of West One Hundred and Thirty-fifth street to its intersection with the westerly line of Broadway; thence southerly along said westerly line of Broadway to its intersection with the northerly line of West One Hundred and Thirty-third street; thence westerly along said northerly line of West One Hundred and Thirty-third street and its westerly prolongation to its intersection with the pierhead line of the Hudson river;

thence northerly along said pierhead line of the Hudson river to the point or place of beginning.

The above-entitled assessment was entered on the date hereinbefore given in the Record of Titles of Assessments, kept in the Bureau for the Collection of Assessments and Arrears of Taxes and Assessments and of Water Rents. Unless the amount assessed for benefit on any person or property shall be paid within sixty days after the date of said entry of the assessments interest will be collected thereon, as provided in section 1006 of the Greater New York Charter.

Said section 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 assessments to charge, collect and receive interest thereon at the rate of seven per centum per annum, to be calculated to the date of payment from the date when such assessment became a lien, as provided by section 159 of this act."

Section 159 of this act provides: "An assessment shall become a lien upon the real estate affected thereby ten days after its entry in the said record."

The above assessment is payable to the Collector of Assessments and Arrears at the Bureau for the Collection of Assessments and Arrears of Taxes and Assessments and of Water Rents, Room 85, No. 280 Broadway, Borough of Manhattan, between the hours of 9 a. m. and 2 p. m., and on Saturdays from 9 a. m. to 12 m., and all payments made thereon on or before October 14, 1907, 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 centum per annum from the date when above assessment became a lien to the date of payment.

HERMAN A. METZ,
Comptroller.

City of New York—Department of Finance,
Comptroller's Office, August 15, 1907.

a16,29

NOTICE OF ASSESSMENTS FOR OPENING STREETS AND PARKS.

NOTICE TO PROPERTY OWNERS.

IN PURSUANCE OF SECTION 1018 OF THE Greater New York Charter, the Comptroller of The City of New York hereby gives public notice to all persons, owners of property, affected by the following assessments for LOCAL IMPROVEMENTS in the BOROUGH OF THE BRONX:

TWENTY-THIRD WARD, SECTION 10.

SEWER AND APPURTENANCES IN WHITLOCK AVENUE, between Longwood avenue and Hunt's Point road, and in Tiffany street, between Southern boulevard and Whitlock avenue. Area of assessment: Both sides of Whitlock avenue, from Longwood avenue to Hunt's Point road; both sides of Tiffany street, from Southern boulevard to Whitlock avenue; both sides of Lafayette avenue, between Whitlock and Garrison avenues; northeast corner of Longwood avenue and Lafayette avenue, and both sides of Barretto street, from Southern boulevard to Whitlock avenue.

TWENTY-FOURTH WARD, SECTION 12.

KINGSBRIDGE ROAD AND CRESTON AVENUE—RECEIVING BASINS AND APPURTENANCES, on the northwest corner. Area of assessment: South side of One Hundred and Ninety-sixth street, from Morris to Creston avenues, and the west side of Creston avenue, from One Hundred and Ninety-sixth street to Kingsbridge road.

—that the same were confirmed by the Board of Assessors August 13, 1907, and entered August 13, 1907, in the Record of Titles of Assessments, kept in the Bureau for the Collection of Assessments and Arrears of Taxes and Assessments and of Water Rents, and unless the amount assessed for benefit on any person or property shall be paid within sixty days after the date of said entry of the assessments, interest will be collected thereon, as provided in section 1019 of said Greater New York Charter.

Said section provides, in part, that "If any such assessments 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 interest thereon at the rate of seven per centum per annum, to be calculated to the date of payment from the date when such assessment became a lien, as provided by section 159 of this act."

Section 159 of this act provides: "An assessment shall become a lien upon the real estate affected thereby ten days after its entry in the said record."

The above assessments are payable to the Collector of Assessments and Arrears at the Bureau for the Collection of Assessments and Arrears of Taxes and Assessments and of Water Rents, in the Municipal Building, corner of One Hundred and Seventy-seventh street and Third avenue, Borough of The Bronx, between the hours of 9 a. m. and 2 p. m., and on Saturdays from 9 a. m. to 12 m., and all payments made thereon on or before October 12, 1907, 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 centum per annum from the date when the above assessments became liens to the date of payment.

HERMAN A. METZ,
Comptroller.

City of New York, Department of Finance,
Comptroller's Office, August 13, 1907.

a14,27

NOTICE OF ASSESSMENTS FOR OPENING STREETS AND PARKS.

IN PURSUANCE OF SECTION 1005 OF THE Greater New York Charter, the Comptroller of The City of New York hereby gives public notice of the confirmation by the Supreme Court, and the entering in the Bureau for the Collection of Assessments and Arrears of the assessment for OPENING AND ACQUIRING TITLE to the following-named avenue in the BOROUGH OF THE BRONX:

TWENTY-FOURTH WARD, SECTION 11.

BATHGATE AVENUE—OPENING, from East One Hundred and Eighty-eighth street to Pelham avenue. Confirmed July 8, 1907; entered August 12, 1907. Area of assessment includes all those lands, tenements and hereditaments and premises situate, lying and being in the Borough of The Bronx, in The City of New York, which, taken together, are bounded and described as follows, viz.:

Beginning at a point formed by the intersection of a line parallel to and distant one hundred (100) feet southwesterly from the southwesterly line of Tremont avenue and the southwesterly prolongation of a line parallel to and distant one hundred (100) feet northwesterly from the northwesterly line of Bathgate avenue; running thence northeasterly along said southwesterly prolongation and parallel line to its intersection with a line parallel to and distant one hundred (100) feet southwesterly from the

southwesterly line of East One Hundred and Eighty-eighth street; thence northwesterly along said parallel line to its intersection with the southeasterly line of Washington avenue; thence northeasterly along said southeasterly line of Washington avenue and its northeasterly prolongation to its intersection with a line parallel to and distant one hundred (100) feet northwesterly from the northwesterly line of Pelham avenue; thence southeasterly along said last-mentioned parallel line to its intersection with the northeasterly prolongation of the northwesterly line of Hoffman street; thence southwesterly along said northeasterly prolongation and northwesterly line of Hoffman street to its intersection with a line parallel to and distant one hundred (100) feet southwesterly from the southwesterly line of East One Hundred and Eighty-eighth street; thence northwesterly along said parallel line to its intersection with a line parallel to and distant one hundred (100) feet southeasterly from the southeasterly line of Bathgate avenue; thence southwesterly along said last-mentioned parallel line and its southwesterly prolongation to its intersection with a line parallel to and distant one hundred (100) feet southwesterly from the southwesterly line of Tremont avenue; thence northwesterly along said last-mentioned parallel line to the point or place of beginning.

The above-entitled assessment was entered on the date hereinbefore given in the Record of Titles of Assessments, kept in the Bureau for the Collection of Assessments and Arrears of Taxes and Assessments and of Water Rents. Unless the amount assessed for benefit on any person or property shall be paid within sixty days after the date of said entry of the assessment interest will be collected thereon, as provided in section 1006 of the Greater New York Charter.

Said section 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 assessment to charge, collect and receive interest thereon at the rate of seven per centum per annum, to be calculated to the date of payment from the date when such assessment became a lien, as provided by section 159 of this act."

Section 159 of this act provides: "An assessment shall become a lien upon the real estate affected thereby ten days after its entry in the said record."

The above assessment is payable to the Collector of Assessments and Arrears at the Bureau for the Collection of Assessments and Arrears of Taxes and Assessments and of Water Rents, in the Municipal Building, corner of One Hundred and Seventy-seventh street and Third avenue, Borough of The Bronx, between the hours of 9 a. m. and 2 p. m., and on Saturdays from 9 a. m. to 12 m., and all payments made thereon on or before October 11, 1907, 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 centum per annum from the date when above assessment became a lien to the date of payment.

HERMAN A. METZ,
Comptroller.

City of New York—Department of Finance,
Comptroller's Office, August 12, 1907.

a13,26

NOTICE TO PROPERTY OWNERS.

NOTICE OF ASSESSMENTS FOR OPENING STREETS AND PARKS.

IN PURSUANCE OF SECTION 1005 OF THE Greater New York Charter, the Comptroller of The City of New York hereby gives public notice of the confirmation by the Supreme Court and the entering in the Bureau for the Collection of Assessments and Arrears of Assessments for OPENING AND ACQUIRING TITLE to the following-named streets and avenues in the BOROUGH OF BROOKLYN:

TWENTY-NINTH WARD, SECTION 15.

EAST FORTIETH STREET—OPENING, from Canarsie avenue or lane to Foster avenue (formerly Avenue D). Confirmed May 23, 1907; entered August 7, 1907. Area of assessment includes all those lands, tenements and hereditaments and premises situate, lying and being in the Borough of Brooklyn, in The City of New York, which, taken together, are bounded and described as follows, viz.:

Beginning at a point on the southerly side of Canarsie avenue, where the same is intersected by the centre line of the block between East Fortieth street and Albany avenue; running thence southerly and along the centre line of the block between East Fortieth street and Albany avenue to the northerly side of Foster avenue; running thence westerly and along the northerly side of Foster avenue to the centre line of the block between East Thirty-ninth street and East Fortieth street; running thence northerly and along the centre line of the block between East Thirty-ninth street and East Fortieth street to the southerly side of Canarsie avenue; running thence easterly and along the southerly side of Canarsie avenue to the point or place of beginning.

TWENTY-NINTH WARD, SECTION 16.

AVENUE E (or Ditmas avenue)—OPENING, from Coney Island avenue to West street, omitting the land lying within the lines of said street occupied by the tracks of the Prospect Park and Coney Island Railroad Company, also omitting the entire intersection of Avenue E with Gravesend avenue. Confirmed May 6, 1907; entered August 8, 1907. Area of assessment includes all those lands, tenements and hereditaments and premises situate, lying and being in the Borough of Brooklyn, in The City of New York, which, taken together, are bounded and described as follows, viz.:

Beginning at a point on the easterly side of West street where the same is intersected by the centre line of the block between Avenue E (Ditmas avenue) and Avenue D; running thence easterly and along the centre line of the blocks between Avenue E (Ditmas avenue) and Avenue D to the westerly side of Coney Island avenue; running thence southerly and along the westerly side of Coney Island avenue to the centre line of the block between Franklin avenue and Avenue E (Ditmas avenue); running thence southwesterly and westerly along the centre line of the blocks between Franklin avenue and Avenue E (Ditmas avenue) and Avenue F and Avenue E (Ditmas avenue) to the easterly side of West street; running thence northerly and along the easterly side of West street to the point or place of beginning.

THIRTIETH WARD, SECTIONS 3 AND 17.

FORTY-NINTH STREET—OPENING, from the former City line to West street. Confirmed May 3, 1907; entered August 8, 1907. Area of assessment includes all those lands, tenements and hereditaments and premises situate, lying and being in the Borough of Brooklyn, in The City of New York, which, taken together, are bounded and described as follows, viz.:

Beginning at a point on the westerly side of West street where the same is intersected by the centre line of the block between Forty-ninth

street and Forty-eighth street; running thence northwesterly and along the centre line of the blocks between Forty-ninth street and Forty-eighth street to the old City line of Brooklyn; running thence southwesterly along the old City line of Brooklyn to the centre line of the block between Forty-ninth street and Fiftieth street; running thence southeasterly along the centre line of the block between Forty-ninth street and Fiftieth street to the westerly side of West street; running thence northerly along the westerly side of West street to the point or place of beginning.

The above entitled assessments were entered on the day hereinbefore given in the Record of Titles of Assessments, kept in the Bureau for the Collection of Assessments and Arrears of Taxes and Assessments and of Water Rents, and unless the amount assessed for benefit on any person or property shall be paid within sixty days after the date of entry of the assessments, interest will be collected thereon, as provided in section 106 of the Greater New York Charter.

Said section provides, in part, 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 assessment to charge, collect and receive interest thereon at the rate of seven per centum per annum, to be calculated to the date of payment from the date when such assessment became a lien, as provided by section 159 of this act." "An assessment shall become a lien upon the real estate affected thereby ten days after its entry in the said record."

The above assessments are payable to the Collector of Assessments and Arrears at the Bureau for the Collection of Assessments and Arrears of Taxes and Assessments and of Water Rents, in the Mechanics' Bank Building, Court and Montague streets, Borough of Brooklyn, between the hours of 9 a. m. and 2 p. m., and on Saturdays from 9 a. m. until 12 m., and all payments made thereon on or before October 7, 1907, 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 centum per annum from the date when such assessments became liens to the date of payment.

HERMAN A. METZ,
Comptroller.

City of New York, Department of Finance,
Comptroller's Office, August 8, 1907.

a13,26

NOTICE OF SALE OF LANDS AND TENEMENTS WITHIN THAT PART OF THE CITY OF NEW YORK NOW KNOWN AS THE BOROUGH OF RICHMOND, FOR UNPAID TAXES AND ASSESSMENTS.

THE CITY OF NEW YORK, DEPARTMENT OF FINANCE, BUREAU FOR THE COLLECTION OF ASSESSMENTS AND ARREARS OF TAXES, ASSESSMENTS AND WATER RENTS, STEWART BUILDING, No. 280 BROADWAY, BOROUGH OF MANHATTAN, NEW YORK CITY, August 10, 1907.

UNDER THE DIRECTION OF HERMAN A. Metz, Comptroller of the City of New York, the undersigned hereby gives public notice, pursuant to the provisions of section 1027 of the Greater New York Charter:

That the respective owners of the lands and tenements within that part of the City of New York now known as the Borough of Richmond, on which taxes have been laid and confirmed according to law by the City of New York for the years 1899, 1900, 1901, 1902 and 1903, including taxes on the real estate of corporations for the said years and taxes on the special franchises of corporations for the years 1900, 1901, 1902 and 1903, and which now remain due and unpaid;

And also the respective owners of all lands and tenements in the City of New York, situated in the borough aforesaid, on which the assessments have been laid according to law by the said City of New York for the years 1899, 1900, 1901, 1902, 1903 and 1904, and which now remain due and unpaid, are required to pay the amount of the said taxes and assessments so remaining due and unpaid, with the interest thereon at the rate of seven (7) per centum per annum, from the time when the same became due to the time of payment, together with the charges of this notice and advertisement, to the Collector of Assessments and Arrears, at his office in the Borough Hall, New Brighton, in the Borough of Richmond, in the City of New York;

And that, if default shall be made in such payment, such lands and tenements will be sold at public auction, in Room 129, Borough Hall, New Brighton, in the Borough of Richmond, in the City of New York, on

WEDNESDAY, NOVEMBER 20, 1907.

at 10 o'clock in the forenoon of that day, for the lowest term of years at which any person shall offer to take the same, in consideration of advancing the said taxes or assessments, as the case may be, and the interest thereon as aforesaid, to the time of sale, together with the charges of this notice and advertisement, and all other costs and charges accrued thereon; and that such sale will be continued from time to time until all the lands and tenements so advertised for sale shall be sold.

Notice is hereby further given that a detailed statement of such taxes and assessments and the ownership of the property taxed and on which such taxes and assessments remain unpaid, is published in a pamphlet and that copies of the said pamphlet are deposited in the offices of the Collector of Assessments and Arrears in the Boroughs of Manhattan and Richmond, and will be delivered to any person applying for the same.

DANIEL MOYNAHAN,
Collector of Assessments and Arrears
of the City of New York.

a10,220

DEPARTMENT OF FINANCE, CITY OF NEW YORK,
December 14, 1906.

UNTIL FURTHER NOTICE AND UNLESS otherwise directed in any special case surety companies will be accepted as sufficient upon the following contracts to the amounts named:

Supplies of Any Description, including Gas and Electricity—

One company on a bond up to \$50,000.

Two companies on a bond up to \$125,000.

Three companies on a bond up to \$200,000.

Asphalt, Asphalt Block and Wood Block Pavements—

Two companies on a bond up to \$50,000.

Three companies on a bond up to \$125,000.

Regulating, Grading, Paving, Sewers, Water Mains, Dredging, Construction of Parks, Parkways, Etc.—

One company on a bond up to \$25,000.

Two companies on a bond up to \$75,000.

Three companies on a bond up to \$150,000.

Four companies on a bond up to \$250,000.

New Docks, Buildings, Bridges, Aqueducts, Tunnels, Etc.—

One company on a bond up to \$25,000.

Two companies on a bond up to \$75,000.

Three companies on a bond up to \$150,000.

Four companies on a bond up to \$250,000.

Repairs, Ventilating, Heating, Plumbing, Etc.—

One company on a bond up to \$25,000.

Two companies on a bond up to \$75,000.

Three companies on a bond up to \$150,000.

Four companies on a bond up to \$250,000.

On bonds regarded as hazardous risks additional surety will be required as the Comptroller sees fit in each instance.

All bonds exceeding \$250,000 will by that fact alone be considered hazardous risks, no matter what the nature of the work.

H. A. METZ,
Comptroller.

BOROUGH OF MANHATTAN.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF MANHATTAN, CITY HALL, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the President of the Borough of Manhattan at the City Hall, Room No. 16, until 10 o'clock a. m. on

SATURDAY, AUGUST 31, 1907,

FOR FURNISHING ALL THE LABOR AND MATERIALS REQUIRED FOR GENERAL ALTERATIONS, DECORATIONS, ETC., TO PROVIDE ADDITIONAL SPACE IN THE CRIMINAL COURTS BUILDING ON THE BLOCK BOUNDED BY CENTRE, WHITE, FRANKLIN AND LAFAYETTE STREETS, IN THE BOROUGH OF MANHATTAN, CITY OF NEW YORK, FOR THE DISTRICT ATTORNEY'S USES, ON ACCOUNT OF THE JUSTICES TO BE APPOINTED IN ACCORDANCE WITH CHAPTERS 411 AND 412 OF THE LAWS OF 1907.

The time allowed for doing and completing the work is sixty (60) days.

The amount of security required is Twenty-five Hundred Dollars (\$2,500).

The bidder will state one aggregate price for the whole work, as the contract is entire and for a complete job.

Blank forms and specifications may be had at the offices of the Commissioner of Public Works, Nos. 13 to 21 Park row, Borough of Manhattan.

HENRY S. THOMPSON,
Acting Borough President and Commissioner of Public Works,
The City of New York, August 21, 1907.

a21,31

See General Instructions to Bidders on the last page, last column, of the "City Record."

OFFICE OF THE PRESIDENT OF THE BOROUGH OF MANHATTAN, CITY HALL, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the President of the Borough of Manhattan at the City Hall, Room No. 16, until 2 o'clock p. m. on

TUESDAY, AUGUST 27, 1907,

FOR REPAIRS AND ALTERATIONS TO THE NEW YORK COUNTY COURT HOUSE, BOROUGH OF MANHATTAN, CITY OF NEW YORK.

The time allowed for doing and completing the work is thirty (30) days.

The amount of security required is Two Thousand Dollars (\$2,000).

The bidder will state one aggregate price for the whole work, as the contract is entire and for a complete job.

Blank forms and specifications may be had at the offices of Augustus D. Shepard, Jr., architect, 36 East Twenty-third street.

HENRY S. THOMPSON,
Acting Borough President and Commissioner of Public Works,
The City of New York, August 15, 1907.

a15,27

See General Instructions to Bidders on the last page, last column, of the "City Record."

OFFICE OF THE PRESIDENT OF THE BOROUGH OF MANHATTAN, CITY HALL, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the President of the Borough of Manhattan at the City Hall, Room No. 16, until 2 o'clock p. m. on

MONDAY, AUGUST 26, 1907,

FOR THE INSTALLATION AND CONSTRUCTION OF A SUCTION OR VACUUM CLEANING SYSTEM IN THE CRIMINAL COURTS BUILDING, BOUNDED BY CENTRE, FRANKLIN, LAFAYETTE AND WHITE STREETS, BOROUGH OF MANHATTAN, CITY OF NEW YORK.

The time allowed for doing and completing the work is forty (40) days.

The amount of security required is Twenty-five Hundred Dollars (\$2,500).

The bidder will state one aggregate price for the whole work, as the contract is entire and for a complete job.

Blank forms and specifications may be had at the offices of the Commissioner of Public Works, Nos. 13 to 21 Park row, Borough of Manhattan.

HENRY S. THOMPSON,
Acting Borough President and Commissioner of Public Works,
The City of New York, August 14, 1907.

a14,26

See General Instructions to Bidders on the last page, last column, of the "City Record."

BOARD OF ESTIMATE AND APPORTIONMENT.

PUBLIC NOTICE.

NOTICE IS HEREBY GIVEN TO THE New York City Railway Company, Brooklyn Rapid Transit Company and Coney Island and Brooklyn Railroad Company, and all street surface railway companies operating in the Boroughs of Manhattan and Brooklyn, that at a meeting of the Board of Estimate and Apportionment, held in the Old Council Chamber, Room 16, City Hall, Borough of Manhattan, on May 24, 1907, the Secretary of the Board of Estimate and Apportionment was directed to communicate in writing with the aforementioned railway companies, and to have published in the City Record a notice requesting the aforementioned companies to submit to the Board of Estimate and Apportionment on or before September 1, 1907, petitions in writing, duly verified by the presidents and secretaries of the respective companies, for franchises to construct, maintain and operate double-track railroads over and across the Manhattan Bridge and upon and along the Flatbush avenue extension, in the Borough of Brooklyn.

JOSEPH HAAG,
Secretary.

Dated New York, May 24, 1907.

m27,81

DEPARTMENT OF PUBLIC CHARITIES.

DEPARTMENT OF PUBLIC CHARITIES, FOOT OF EAST TWENTY-SIXTH STREET, NEW YORK.

BOROUGH OF BROOKLYN AND QUEENS.

TO CONTRACTORS.

PROPOSALS FOR BIDS OR ESTIMATES.

SEALED BIDS OR ESTIMATES WILL BE received by the Department of Public Charities at the above office until 2.30 o'clock p. m., on

WEDNESDAY, SEPTEMBER 4, 1907,

FOR PROVIDING ALL LABOR AND MATERIALS REQUIRED FOR THE ERECTION AND ENTIRE COMPLETION (WITH THE EXCEPTION OF FITTING UP) OF A NEW PATHOLOGICAL BUILDING AT THE KINGS COUNTY HOSPITAL, BOROUGH OF BROOKLYN.

The time allowed for the completion of the work and full performance of the contract is one hundred and eighty (180) consecutive calendar days.

The surety required will be Fifteen Thousand Dollars (\$15,000).

The bidder will state one aggregate price for the whole work described and specified, as the contract is entire and for a complete job.

Blank forms and further information may be obtained at the office of Raymond F. Almira, architect, No. 51 Chambers street, Borough of Manhattan, The City of New York, where plans and specifications may be seen.

ROBERT W. HEBBERD,
Commissioner.

Dated August 16, 1907.

a16,84

See General Instructions to Bidders on the last page, last column, of the "City Record."

DEPARTMENT OF PUBLIC CHARITIES, FOOT OF EAST TWENTY-SIXTH STREET, NEW YORK.

TO CONTRACTORS.

PROPOSALS FOR BIDS OR ESTIMATES.

SEALED BIDS OR ESTIMATES WILL BE received by the Department of Public Charities at the above office until 2.30 o'clock p. m. on

MONDAY, AUGUST 26, 1907.

FOR FURNISHING ALL THE LABOR AND MATERIALS NECESSARY FOR THE GENERAL OVERHAULING AND PAINTING OF THE STEAMER "THOMAS S. BRENNAN."

The time allowed for the completion of the work and full performance of the contract is seventy-five (75) consecutive working days.

The security required will be Nine Thousand Dollars (\$9,000).

The bidder will state one aggregate price for the whole work described and specified, as the contract is entire for a complete job.

Blank forms and further information may be obtained at the office of the Supervising Engineer of the Department, foot of East Twenty-sixth street, The City of New York, where plans and specifications may be seen.

ROBERT W. HEBBERD,
Commissioner.

Dated August 15, 1907.

a15,26

See General Instructions to Bidders on the last page, last column, of the "City Record."

OFFICIAL PAPERS.

Morning—"The Sun," "The New York Times."
Evening—"The Globe," "The Evening Mail."
Weekly—"Democracy," "Real Estate Record and Guide."
German—"Staats-Zeitung."

Designated by the Board of City Record, January 22, 1906. Amended March 1, 1906, November 20, 1906, and February 20, 1907.

SUPREME COURT—FIRST DEPARTMENT.

FIRST DEPARTMENT.

In the matter of the application of The City of New York, relative to acquiring title, wherever the same has not been heretofore acquired, to the lands, tenements and hereditaments required for the widening of RIVERSIDE DRIVE, on the easterly side, from West One Hundred and Fifty-eighth street to West One Hundred and Sixty-fifth street, in the Twelfth Ward, Borough of Manhattan, City of New York.

NOTICE IS HEREBY GIVEN THAT THE final first partial and separate report of the Commissioners of Estimate and Assessment in the above-entitled matter will be presented for confirmation to the Supreme Court of the State of New York, First Department, at a Special Term thereof, Part I, to be held in the County Court House, in the Borough of Manhattan, in the City of New York, on the 27th day of August, 1907, at 10.30 o'clock in forenoon of that day; and that the said final report has been deposited in the office of the Clerk of the County of New York, there to remain for and during the space of five days, as required by law.

Dated Borough of Manhattan, New York, August 21, 1907.

ARTHUR D. TRUAX,
PATRICK J. CONWAY,
LAWRENCE KELLY,
Commissioners.

JOHN P. DUNN, Clerk.

a21,26

FIRST DEPARTMENT.

In the matter of the application of The City of New York, relative to acquiring title, wherever the same has not been heretofore acquired, to the lands, tenements and hereditaments required for the opening and extending of the addition to BRONX PARK, on its easterly side, as laid out on the map on July 7, 1905, in the Twenty-fourth Ward, Borough of The Bronx, City of New York.

NOTICE IS HEREBY GIVEN THAT THE final first partial and separate report of the Commissioners of Estimate and Assessment in the above entitled matter will be presented for

confirmation to the Supreme Court of the State of New York, First Department, at a Special Term thereof, Part I, to be held in the County Court House, in the Borough of Manhattan, in the City of New York, on the 27th day of August, 1907, at 10.30 o'clock in forenoon of that day; and that the said final report has been deposited in the office of the Clerk of the County of New York, there to remain for and during the space of five days, as required by law.

Dated Borough of Manhattan, New York, August 21, 1907.

JOSEPH J. MARRIN,
MICHAEL RAUCH,
Commissioners.

JOHN P. DUNN,
Clerk.

a21,26

FIRST DEPARTMENT.

In the matter of the application of The City of New York relative to acquiring title wherever the same has not been heretofore acquired, to the lands, tenements and hereditaments required for the opening and extending of the addition to Bronx Park on its easterly side, as laid out on the map on July 7, 1905, in the Twenty-fourth Ward, Borough of The Bronx, City of New York.

NOTICE IS HEREBY GIVEN THAT THE supplemental and additional bill of costs, charges and expenses incurred by reason of the proceedings in the above-entitled matter, will be presented for taxation to one of the Justices of the Supreme Court of the State of New York, First Department, at a Special Term thereof, Part I, to be held at the County Court House in the Borough of Manhattan in the City of New York, on the 27th day of August, 1907, at 10.30 o'clock in forenoon of that day, or as soon thereafter as Counsel can be heard thereon; and that the said bill of costs, charges and expenses has been deposited in the office of the Clerk of the County of New York, there to remain for and during the space of ten days, as required by the provisions of the Greater New York Charter as amended by chapter 466 of the Laws of 1901.

Dated Borough of Manhattan, New York, July 16, 1907.

JOSEPH J. MARRIN,
WILLIAM G. FISHER,
MICHAEL RAUCH,
Commissioners.

JOHN P. DUNN,
Clerk.

a14,24

SUPREME COURT—SECOND DEPARTMENT.

SECOND JUDICIAL DISTRICT.

In the matter of the application of The City of New York to acquire certain real estate in the Towns of Carmel and Southeast, Putnam County, New York, under chapter 490 of the Laws of 1883, and the laws amendatory thereof, for the purpose of a dam and reservoir on the Croton river, and for the purpose of supplying The City of New York with an increased supply of pure and wholesome water.

CROTON FALLS DAM AND RESERVOIR.

Reservoir "K."

NOTICE OF FILING AND OF MOTION to confirm supplemental and amended report of Commissioners of Appraisal as to the parcels embraced in the report of said Commissioners heretofore submitted and bearing date January 15, 1907.

Public notice is hereby given that the supplemental and amended report of William Church Osborn, John Quinn and William M. Benjamin, Commissioners of Appraisal in the above entitled matter, was filed in the office of the Clerk of the County of Westchester at White Plains in said county, on the 13th day of July, 1907, and a certified copy was filed in the office of the Clerk of the County of Putnam at Carmel in said county, on the 16th day of July, 1907.

Notice is further given that this supplemental and amended report includes and affects the parcels of land designated as Parcels Nos. 1, 2, 3, 4, 5, 6, 8, 11, 12, 14, 15, 16, 17 and 18 in said proceeding.

Notice is further given that an application will be made at a special term of the Supreme Court of the State of New York, to be held in and for the Ninth Judicial District, at the Court House of said Court in the Village of White Plains, Westchester County, New York, on the 14th day of September, 1907, at 10 o'clock in the forenoon of that day, or as soon thereafter as counsel can be heard for an order confirming said report and for such other and further relief as may be just.

Dated New York, August 15, 1907.

FRANCIS K. PENDLETON,
Corporation Counsel.

Hall of Records, corner of Centre and Chambers streets, Borough of Manhattan, New York City.

a16,23,30,86,15

SECOND DEPARTMENT.

In the matter of the application of The City of New York, relative to acquiring title to the lands, tenements and hereditaments required for the purpose of opening and extending MONTROSE AVENUE, from Union avenue to Broadway, in the Sixteenth Ward, in the Borough of Brooklyn, in the City of New York, as the same has been heretofore laid out.

NOTICE IS HEREBY GIVEN THAT THE bill of costs, charges and expenses incurred by reason of the proceedings in the above entitled matter will be presented for taxation to one of the Justices of the Supreme Court of the State of New York, at a Special Term thereof to be held for the hearing of motions, at the Kings County Court House, in the Borough of Brooklyn, in the City of New York, on the 4th day of September, 1907, at 10.30 o'clock in forenoon of that day, or as soon thereafter as counsel can be heard thereon; and that the said bill of costs, charges and expenses has been deposited in the office of the Clerk of the County of Kings, there to remain for and during the space of ten days, as required by the provisions of section 999 of title 4 of chapter 17, of chapter 378 of the Laws of 1897, as amended by chapter 466 of the Laws of 1901.

Dated Borough of Brooklyn, New York, August 19, 1907.

JOSEPH P. CONWAY,
JOHN FINLEY,
JOSEPH H. GLEISCH,
Commissioners.

JAMES F. QUIGLEY,
Clerk.

a19,29

SECOND DEPARTMENT.

In the matter of the application of The City of New York, relative to acquiring title to the lands, tenements and hereditaments required for the purpose of opening and extending THE PUBLIC PARK, bounded by Eastern Parkway, Washington avenue and Classon avenue, in the Ninth Ward, in the Borough of Brooklyn, in The City of New York, as the same has been heretofore laid out.

NOTICE IS HEREBY GIVEN THAT THE bill of costs, charges and expenses incurred by reason of the proceedings in the above-entitled matter, will be presented for taxation to one of the Justices of the Supreme Court of the State of New York, at a Special Term thereof, to be held for the hearing of motions, at the Kings County Court House, in the Borough of Brooklyn, in The City of New York, on the 4th day of September, 1907, at 10.30 o'clock in the forenoon of that day, or as soon thereafter as counsel can be heard thereon; and that the said bill of costs, charges and expenses has been deposited in the office of the Clerk of the County of Kings, there to remain for and during the space of ten days, as required by the provisions of section 999 of title 4 of chapter 17, of chapter 378 of the Laws of 1897, as amended by chapter 466 of the Laws of 1901.

Dated Borough of Brooklyn, New York, August 19, 1907.

CHAS. E. FISKE,
RICHARD GOODWIN,
DANIEL G. CAMPION,
Commissioners.

JAMES F. QUIGLEY,
Clerk. a19,29

SECOND DEPARTMENT.

In the matter of the application of The City of New York, relative to acquiring title to the lands, tenements and hereditaments required for the purpose of opening BAY FOURTEENTH STREET, from Eighty-sixth street to Cropsey avenue, in the Thirtieth Ward, in the Borough of Brooklyn, in The City of New York, as the same has been heretofore laid out.

NOTICE IS HEREBY GIVEN THAT THE bill of costs, charges and expenses incurred by reason of the proceedings in the above-entitled matter will be presented for taxation to one of the Justices of the Supreme Court of the State of New York, at a Special Term thereof, to be held for the hearing of motions, at the Kings County Court House, in the Borough of Brooklyn, in The City of New York, on the 4th day of September, 1907, at 10.30 o'clock in the forenoon of that day, or as soon thereafter as counsel can be heard thereon; and that the said bill of costs, charges and expenses has been deposited in the office of the Clerk of the County of Kings, there to remain for and during the space of ten days, as required by the provisions of section 999 of title 4 of chapter 17, of chapter 378 of the Laws of 1897, as amended by chapter 466 of the Laws of 1901.

Dated Borough of Brooklyn, New York, August 19, 1907.

JOHN F. COFFIN,
CHAS. P. HAGGERTY,
SAMUEL T. MADDOX, JR.,
Commissioners.

JAMES F. QUIGLEY,
Clerk. a19,29

SUPREME COURT—THIRD JUDICIAL DISTRICT.

THIRD JUDICIAL DISTRICT.

ULSTER COUNTY.

Ashokan Reservoir—Section No. 9.

NOTICE OF APPLICATION FOR THE APPOINTMENT OF COMMISSIONERS OF APPRAISAL.

PUBLIC NOTICE IS HEREBY GIVEN that it is the intention of the Corporation Counsel of The City of New York to make application to the Supreme Court of the State of New York for the appointment of Commissioners of Appraisal under chapter 724 of the Laws of 1905 and the acts amendatory thereof. Such application will be made at a Special Term of the Supreme Court, to be held in and for the Third Judicial District, at the Court House in the City of Kingston, N. Y., on the 21st day of September, 1907, at 10 o'clock in the forenoon of that day, or as soon thereafter as counsel can be heard. The object of such application is to obtain an order of the Court appointing three disinterested and competent freeholders, one of whom shall reside in the County of New York and at least one of whom shall reside in the county where the real estate hereinafter described is situated, to act as Commissioners of Appraisal and discharge all the duties conferred upon such Commissioners of Appraisal for the purpose of providing an additional supply of pure and wholesome water for The City of New York.

The real estate to be acquired herein is situated in the Town of Olive, and is to be acquired in fee for the purpose of furnishing an additional supply of pure and wholesome water to The City of New York.

The following is a statement of the boundaries of the lands to be acquired herein, with a reference to the date and place of filing of the map.

All the parcels herein described are to be acquired in fee and are colored pink on the map hereinafter referred to.

All those certain pieces or parcels of real estate situated in the Town of Olive, County of Ulster and State of New York, shown on map entitled "Reservoir Department. Section No. 9. Board of Water Supply of The City of New York. Map of real estate situated in the Town of Olive, County of Ulster and State of New York, to be acquired by The City of New York, under the provisions of chapter 724 of the Laws of 1905, as amended, for the construction of Ashokan Reservoir and appurtenances, in the vicinity of Shokan and West Shokan, between Esopus creek and railroad," which map was filed in the office of the County Clerk of the County of Ulster, at Kingston, N. Y., on the 18th day of July, 1907, bounded and described as follows:

Beginning at the northeast corner of parcel No. 434, in the centre of Esopus creek, and running thence along the centre line of said creek and partly along the centre line of the westerly branch of said creek and the easterly lines of said parcel No. 434 and along the easterly and northerly lines of parcels Nos. 433, 432, 427 and 436 and partly along the easterly line of parcel No. 401, the following courses and distances: South 26 degrees 23 minutes east 88 feet, south 11 degrees 12 minutes east 437.6 feet, south 2 degrees 12 minutes east 208.4 feet, south 13 degrees 40 minutes east 204.4 feet, south 9 degrees 9 minutes east 432 feet, south 30 degrees 37 minutes east 232.9 feet, south 32

degrees 15 minutes east 564 feet, south 48 degrees 37 minutes east 370.4 feet, south 58 degrees 59 minutes east 184.4 feet, south 73 degrees 35 minutes east 508.2 feet, south 67 degrees 11 minutes east 704.1 feet, south 61 degrees 5 minutes east 824.9 feet, south 38 degrees 54 minutes east 1,369.7 feet and south 22 degrees 49 minutes east 520.9 feet, to the northeast corner of parcel No. 430, in the centre of Shokan Avenue Bridge, over Esopus creek; thence along the easterly lines of said parcel and parcel No. 428, and still continuing along the said centre line of the westerly branch of Esopus creek, south 36 degrees 59 minutes east 195.5 feet and south 36 degrees 11 minutes east 592.5 feet to the southeast corner of said parcel No. 428; thence partly along the southerly line of same, south 61 degrees 2 minutes west 63 feet to the northeast corner of parcel No. 429, in the westerly shore line of Esopus creek; thence along the said shore line and the easterly lines of said parcel and parcel No. 437, south 29 degrees 1 minute east 922.4 feet to the southeast corner of said parcel, in the northerly line of parcel No. 394; thence partly along said northerly line, south 87 degrees east 82.9 feet to the northeast corner of said parcel, in the centre of Esopus creek; thence along the centre line of said creek and partly along the easterly line of said parcel, south 2 degrees 31 minutes west 386.4 feet to the northwest corner of parcel No. 379; thence along the northerly line of said parcel, north 89 degrees 49 minutes east 96.2 feet to the northeast corner of same, in the easterly shore of before-mentioned Esopus creek; thence along the said shore and the easterly shore of the easterly branch of Esopus creek the following courses and distances: South 4 degrees 46 minutes 21 seconds east 2,521.2 feet, south 6 degrees 7 minutes west 309.7 feet, south 16 degrees 38 minutes east 241.1 feet and south 42 degrees 58 minutes east 188.1 feet to the southeast corner of said parcel No. 379; thence along the southerly line of said parcel and partly along the southerly line of parcel No. 380, south 85 degrees 16 minutes west 528.3 feet, crossing the easterly branch of Esopus creek, an island, and the westerly branch of said creek to a point in the easterly line of parcel No. 382, in the westerly line of a road leading from Shokan to Olive City; thence along the said westerly line and partly along the said easterly line of parcel No. 382, south 36 degrees east 42 feet to the southeast corner of said parcel, in the northerly line of parcel No. 381, and still continuing along the easterly line of parcel No. 381, south 82 degrees 15 minutes west 137.1 feet to the southwest corner of said parcel No. 383; thence partly along the westerly line of same, north 16 degrees 35 minutes west 41 feet to another point in the before-mentioned southerly line of parcel No. 382; thence partly along the said southerly line and the southerly line of parcel No. 381, and still continuing along the before-mentioned northerly railroad property line, south 87 degrees 7 minutes west 305.8 feet, on a curve of 996 feet radius to the right, 195 feet, and on a curve of 4,434 feet radius to the right, 14.7 feet, to a point in the southerly line of parcel No. 380; thence partly along the said southerly line on a curve of 4,434 feet radius to the right, 385 feet, to the southwest corner of parcel No. 388; thence along the westerly line of said parcel on a curve of 4,434 feet radius to the right, 1,394.7 feet, south 5 degrees 18 minutes east 1,394.7 feet, and on a curve of 4,551 feet radius to the right, 884 feet, to the southwest corner of parcel No. 389; thence partly along the westerly lines of said parcel No. 389 and parcel No. 390, and along the westerly lines of parcels Nos. 397 and 398, partly along the westerly line of parcel No. 399, and along the westerly lines of parcels Nos. 403, 415, 427, 431, 432, 433 and 434, and still continuing along the easterly property line of the before-mentioned Ulster and Delaware Railroad Company, on a curve of 4,551 feet radius to the right, 165.5 feet, and north 23 degrees 49 minutes 15 seconds west 8,289.9 feet, crossing Beekman brook and Bush Kill, crossing a road leading from West Shokan to Brodhead and Olive City, a cross road, Shokan avenue, a road leading from Boiceville to Shokan and a road leading from Boiceville to West Shokan, to the northwest corner of said parcel No. 434; thence along the northerly line of same, north 71 degrees 52 minutes east 921.6 feet, recrossing the road leading from Boiceville to West Shokan, to the point or place of beginning.

Reference is hereby made to the said map, filed as aforesaid, in the office of the County Clerk of the County of Ulster, for a more detailed description of the real estate to be acquired.

In case any property above described is used for any public purpose, such as a highway, etc., such use shall continue until The City of New York shall have legal right to take possession of or change the same.

Dated August 5, 1907.

FRANCIS KEY PENDLETON,

Corporation Counsel.
Office and Post Office Address, Hall of Records, Corner of Chambers and Centre Streets, Borough of Manhattan, New York City.

a10,821

THIRD JUDICIAL DISTRICT.

ULSTER COUNTY.

Ashokan Reservoir, Section No. 8.

NOTICE OF APPLICATION FOR THE APPOINTMENT OF COMMISSIONERS OF APPRAISAL.

PUBLIC NOTICE IS HEREBY GIVEN that it is the intention of the Corporation Counsel of The City of New York to make application to the Supreme Court of the State of New York for the appointment of Commissioners of Appraisal under chapter 724 of the Laws of 1905 and the acts amendatory thereof. Such application will be made at a Special Term of the Supreme Court, to be held in and for the Third Judicial District, at the Court House in the City of Kingston, N. Y., on the 21st day of September, 1907, at 10 o'clock in the forenoon of that day, or as soon thereafter as counsel can be heard. The object of such application is to obtain an order of the Court appointing three disinterested and competent freeholders, one of whom shall reside in the County of New York and at least one of whom shall reside in the County where the real estate hereinafter described is situated, to act as Commissioners of Appraisal and discharge all the duties conferred upon such Commissioners of Appraisal for the purpose of providing an additional supply of pure and wholesome water for The City of New York.

The real estate to be acquired herein is situated in the Town of Olive, and is to be acquired in fee for the purpose of furnishing an additional supply of pure and wholesome water to The City of New York.

The following is a statement of the boundaries of the lands to be acquired herein, with a reference to the date and place of filing of the map.

All the parcels herein described are to be acquired in fee and are colored pink on the map hereinafter referred to.

All those certain pieces or parcels of real estate situated in the Town of Olive, County of Ulster and State of New York, shown on a map entitled "Reservoir Department. Section No. 8. Board of Water Supply of The City of New York. Map of real estate situated in the Town of Olive, County of Ulster and State of New York, to be acquired by The City of New York, under the provisions of chapter 724 of the Laws of 1905, as amended, for the construction of Ashokan Reservoir and appurtenances, in the vicinity of Brodhead and West Shokan, west of the County Clerk of the County of Ulster, at Kingston, New York, on the 18th day of July, 1907, bounded and described as follows:

Beginning at the northeast corner of Parcel No. 340, in the westerly property line of the Ulster and Delaware Railroad Company, and running thence along said railroad property line, and along the easterly line of said Parcel No. 340, and partly along the easterly line of Parcel No. 338 and along the easterly line of Parcel No. 337, south 23 degrees 49 minutes 15 seconds east 418.5 feet to the northeast corner of Parcel No. 336, in the northerly line of a road leading from West Shokan to Shokan; thence along the easterly line of said parcel, south 23 degrees 49 minutes 15 seconds east 20.3 feet to the northeast corner of Parcel No. 334, in the centre of the before mentioned road; thence along the easterly lines of said parcel and Parcel No. 333, and still continuing along the before mentioned westerly railroad property line, south 23 degrees 49 minutes 15 seconds east 474.3 feet to the southeast corner of said Parcel No. 333, in the northerly line of Parcel No. 330; thence partly along the said northerly line, north 77 degrees 51 minutes east 102.2 feet to the northeast corner of said parcel; thence along the easterly line of said parcel, and partly along the easterly line of Parcel No. 329, and still continuing along the before mentioned westerly railroad property line, south 23 degrees 49 minutes 15 seconds east 502.2 feet to the northeast corner of Parcel No. 327, in a road leading to Shokan; thence along the easterly lines of said parcel and Parcel No. 326, crossing Beekman brook, south 23 degrees 49 minutes 15 seconds east 919.1 feet to the northeast corner of Parcel No. 322, in the centre of a road leading from West Shokan to Brodhead and Olive City; thence along the easterly line of said parcel and partly along the easterly lines of Parcels Nos. 319 and 320, and still continuing along the before mentioned westerly railroad property line, south 23 degrees 49 minutes 15 seconds east 373.5 feet, on a curve of 4,617 feet radius to the left, 2,728.9 feet, and on a curve of 1,179 feet radius to the left, 38.4 feet, to the most easterly point of said parcel; thence still continuing along the said easterly line of Parcel No. 320, south 16 degrees 3 minutes west 553.4 feet, crossing Buccabone brook, to the southeast corner of said parcel, in the northerly line of a road leading to Olive City; thence partly along the southerly line of said Parcel No. 320, north 59 degrees 54 minutes west 120.6 feet to a point in the southerly line of said road; thence continuing along the southerly line of said parcel, north 68 degrees 54 minutes west 872.3 feet to the southwest corner of said parcel, in the before mentioned road; thence partly along the westerly line of said parcel, north 5 degrees 58 minutes west 166.7 feet, recrossing before mentioned brook, to the southeast corner of Parcel No. 319; thence partly along the southerly line of said parcel, south 62 degrees 19 minutes west 103.6 feet and south 53 degrees 42 minutes west 262.4 feet to a point in the northerly line of before mentioned road leading to Olive City; thence still continuing along the said southerly line of Parcel No. 319, south 50 degrees 14 minutes west 76 feet to the northeast corner of Parcel No. 317; thence along the easterly line of said parcel, south 28 degrees 56 minutes east 480.8 feet, again crossing Buccabone brook; thence still continuing along the said easterly line, south 16 degrees 17 minutes west 871.3 feet and south 20 degrees 26 minutes west 322.8 feet to the southeast corner of said parcel, in the northerly line of parcel No. 315; thence partly along said northerly line, north 86 degrees 32 minutes east 477.5 feet, south 81 degrees 59 minutes east 143.3 feet, and south 60 degrees 10 minutes east 71.2 feet to the northwest corner of parcel No. 314; thence along the northerly and easterly lines of said parcel, south 60 degrees 10 minutes east 106.9 feet, south 36 degrees 47 minutes east 410.3 feet, south 10 degrees 43 minutes east 34.4 feet, and south 36 degrees 01 minute east 73.8 feet to the southeast corner of said parcel; thence along the southerly line of same, south 56 degrees 15 minutes west 99.9 feet, on a curve of 533 feet radius to the right, 479.5 feet, and north 72 degrees 11 minutes west 11.2 feet to the southeast corner of before mentioned parcel No. 315; thence along the southerly and westerly lines of said parcel north 72 degrees 11 minutes west 1,220.5 feet, on a curve of 1,833 feet radius to the right, 207.9 feet, north 65 degrees 41 minutes west 556.4 feet, on a curve of 433 feet radius to the right, 322.6 feet, and north 23 degrees west 76.8 feet to the southwest corner of parcel No. 323; thence along the westerly line of said parcel, north 23 degrees west 142.2 feet to the centre of Buccabone brook; thence still continuing along the westerly line of said parcel, the following courses, distances and curves: north 9 degrees 2 minutes east 321.6 feet, on a curve of 767 feet radius to the left, 382.3 feet, north 28 degrees 42 minutes west 251.9 feet, on a curve of 767 feet radius to the left, 365.2 feet, crossing a road leading to Brodhead, and north 55 degrees 59 minutes west 212.3 feet to the northwest corner of said parcel, in the southerly line of parcel No. 324; thence partly along said line, north 55 degrees 59 minutes west 476.4 feet to the most southerly point of parcel No. 325; thence along the southerly line of said parcel, north 55 degrees 59 minutes west 230.9 feet to the most westerly point of same, in the before mentioned southerly line of parcel No. 324; thence partly along said line and along the westerly line of said parcel the following courses, distances and curves: north 55 degrees 59 minutes west 301.5 feet, on a curve of 833 feet radius to the right, 217.3 feet, north 41 degrees 2 minutes west 852.8 feet, north 86 degrees 44 minutes east 371.7 feet, north 83 degrees 19 minutes east 572.8 feet, and north 20 degrees 6 minutes west 589.7 feet to a point in the centre of a road leading to West Shokan; thence partly along the centre line of said road, and still continuing along the before mentioned westerly line of parcel No. 324, north 76 degrees 26 minutes east 167.1 feet and north 4 degrees 24 minutes west 510.3 feet, recrossing Beekman brook, to the northwest corner of said parcel; thence partly along the northerly line of same, north 74 degrees 18 minutes east 375 feet and south 33 degrees 42 minutes east 162.8 feet to a point in the southerly line of the before mentioned road; thence along the said southerly line, north 44 degrees 25 minutes east 230.9 feet; thence still continuing along the before mentioned northerly line of parcel No. 324, south 53 degrees 42 minutes east 54.2 feet to the most southerly point of parcel No. 364; thence partly along the westerly line of said parcel and partly along the easterly line of the before mentioned road, north 3 degrees 24 minutes east 153.4 feet, again crossing Buccabone brook, to the most southerly point of parcel No. 366; thence along the westerly line of said parcel and still continuing along the east-

erly line of said road, north 5 degrees 17 minutes east 187.8 feet and north 8 degrees 30 minutes east 109.6 feet to the southwest corner of parcel No. 367; thence along the westerly line of said parcel and the easterly line of said road produced, north 8 degrees 30 minutes east 17.7 feet to the northwest corner of said parcel, in the southerly line of parcel No. 368; thence partly along the said southerly line and the centre line of a road leading from Boiceville to West Shokan, north 49 degrees 20 minutes west 53.5 feet to the most westerly point of said parcel No. 368; thence partly along the northerly line of said parcel and along the northerly line of parcel No. 369, north 46 degrees 33 minutes east 120.9 feet and south 50 degrees 19 minutes east 102.3 feet to the most easterly point of said parcel No. 369; thence partly along the southerly lines of said parcel and parcel No. 368, south 46 degrees 33 minutes west 122.7 feet to a point in the northerly line of parcel No. 367, in the centre of a road leading from Boiceville to West Shokan; thence along the centre line of said road and partly along the northerly line of said parcel, along the northerly line of parcel No. 365 and partly along the northerly line of parcel No. 363, south 49 degrees 20 minutes east 268.8 feet, to the most westerly point of parcel No. 370; thence along the northerly line of said parcel, north 48 degrees 30 minutes east 143.9 feet and south 49 degrees 20 minutes east 180 feet to the most northerly point of parcel No. 371; thence partly along the northerly line of said parcel, south 49 degrees 23 minutes east 166.3 feet to the most easterly point of parcel No. 371, in the northerly line of parcel No. 353; thence partly along said northerly line, north 52 degrees 27 minutes east 20.1 feet to the northwest corner of parcel No. 349; thence along the northerly lines of said parcel No. 349 and parcels Nos. 348, 347, 346, 344 and 343, north 50 degrees 38 minutes east 529.2 feet to the northwest corner of parcel No. 341; thence along the northerly line of said parcel and parcel No. 340, north 50 degrees 56 minutes east 311.7 feet to the point or place of beginning.

Reference is hereby made to the said map, filed as aforesaid, in the office of the County Clerk of the County of Ulster, for a more detailed description of the real estate to be acquired.

In case any property above described is used for any public purpose, such as a highway, etc., such use shall continue until The City of New York shall have legal right to take possession of or change the same.

Dated August 5, 1907.

FRANCIS KEY PENDLETON,
Corporation Counsel.

Office and Post Office Address, Hall of Records, Corner of Chambers and Centre streets, Borough of Manhattan, New York City.

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PROPOSALS FOR BIDS AND ESTIMATES FOR THE CITY OF NEW YORK.

NOTICE TO CONTRACTORS.

GENERAL INSTRUCTIONS TO BIDDERS.

The person or persons making a bid or estimate for any services, work, materials or supplies for The City of New York, or for any of its departments, bureaus or offices, shall furnish the same in a sealed envelope, indorsed with the title of the supplies, materials, work or services for which the bid or estimate is made, with his or their name or names and the date of presentation to the President or Board or to the head of the Department at his or its office, on or before the date and hour named in the advertisement for the same, at which time and place the estimates received will be publicly opened by the President or Board or head of said Department and read, and the award of the contract made according to law as soon thereafter as practicable.

Each bid or estimate shall contain the name and place of residence of the person making the same, and names of all persons interested with him therein, and, if no other person be so interested, it shall distinctly state that fact; also, 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 Board of Aldermen, head of a department, chief of a bureau, deputy thereof, or clerk therein, or other officer of The City of New York, is, shall be or become interested, directly or indirectly, as contracting party, partner, stockholder, surety or otherwise in or in the performance of the contract, or in the supplies, work or business 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 herein are in all respects true.

Each bid or estimate shall be accompanied by the consent, in writing, of two freeholders or freeholders in The City of New York, or of a guaranty or surety company duly authorized by law to act as surety, and shall contain the matters set forth in the blank forms mentioned below.

No bid or estimate will be considered unless, as a condition precedent to the reception or consideration of any proposal, it be accompanied by a certified check upon one of the State or National banks of The City of New York, drawn to the order of the Comptroller, or money to the amount of five per centum of the amount of the bond required, as provided in section 420 of the Greater New York Charter.

The certified check or money should not be inclosed in the envelope containing the bid or estimate, but should be either inclosed in a separate envelope addressed to the head of the Department, President or Board, or submitted personally upon the presentation of the bid or estimate.

For particulars as to the quantity and quality of the supplies, or the nature and extent of the work, reference must be made to the specifications, schedules, plans, etc., on file in the said office of the President, Board or Department.

No bid shall be accepted from or contract awarded to any person who is in arrears to The City of New York upon debt or contract, or who is a defaulter, as surety or otherwise, upon any obligation to the City.

The contract must be bid for separately. The right is reserved in each case to reject all bids or estimates if it is deemed to be for the interest of the City so to do.

Bidders will write out the amount of their bids or estimates in addition to inserting the same in figures.

Bidders are requested to make their bids or estimates upon the blank forms prepared and furnished by the City, a copy of which, with the proper envelope in which to inclose the bid, together with a copy of the contract, including the specifications, in the form approved by the Corporation Counsel, can be obtained upon application therefor at the office of the Department for which the work is to be done. Plans and drawings of construction work may also be seen there.