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WILLIAM J. GAYNOR, MAYOR.

ARCHIBALD R. WATSON, CORPORATION COUNSEL. WILLIAM A. PRENDERGAST, COMPTROLLER.

DAVID FERGUSON, SUPERVISOR.

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TABLE OF CONTENTS.

Assessors, Board of—	589	Instructions to Bidders for Work to Be Done or Supplies to Be Furnished...	672
Annual Report for 1912.....	589	Manhattan, Borough of—	660
Completion of Assessments, Notice of	669	Proposals	669
Report for the Quarter Ending December 31, 1912.....	589	Municipal Civil Service Commission—	665
Bellevue and Allied Hospitals, Department of—	661	Notices of Examinations.....	669
Proposals	661	Normal College of The City of New York—	672
Board Meetings	661	Proposals	675
Bronx, Borough of—	668	Notice to Bidders at Sales of Old Buildings, etc.....	672
Proposals	668	Official Directory	675
Public Notices	668	Parks, Department of—	666
Brooklyn, Borough of—	664	Proposals	666
Proposals	664	Police Department—	667
Change of Grade Damage Commission—	661	Owners Wanted for Unclaimed Property	667
Time and Place of Meetings.....	661	Public Administrator, New York County—	648
Changes in Departments, etc.....	655	Report of the Bureau for the Year 1912	648
Docks and Ferries, Department of—	664	Public Charities, Department of—	667
Proposals	664	Proposals	589
Education, Department of—	669	Public Service Commission, First District—	667
Auction Sale	669	Calendar for the Week Commencing January 20, 1913	589
Proposals	669	Invitation to Contractors.....	667
Estimate and Apportionment, Board of—	663	Notice of Public Hearing.....	667
Franchise Matters, Notice of	663	Queens, Borough of—	589
Minutes of Meeting of January 16, 1913 (Public Improvement, Financial and Franchise Matters)	590	Report of Transactions of the Office of the Commissioner of Public Works for the Week Ending August 24, 1912	667
Public Improvement Matters, Notice of	661	Richmond, Borough of—	668
Examining Board of Plumbers—	589	Proposals	667
Report for the Year 1912.....	589	Street Cleaning, Department of—	667
Finance, Department of—	665	Proposals	669
Confirmation of Assessments, Notice of	665	Supreme Court, First Department—	669
Corporation Sales	666	Acquiring Title to Lands, etc.....	670
Notices of Sales of Tax Liens, etc..	666	Supreme Court, Second Department—	661
Report of Office of the Chamberlain.....	655	Acquiring Title to Lands, etc.....	661
Sureties on Contracts.....	666	Water Supply, Board of—	661
Fire Department—	654	Proposals	661
Abstract of Transactions from December 30, 1912, to January 4, 1913.....	654	Water Supply, Gas and Electricity, Department of—	661
Proposals	669	Proposals	661
Health, Department of—	665		
Proposals	665		

PUBLIC SERVICE COMMISSION—FIRST DISTRICT.

No. 154 NASSAU STREET, NEW YORK CITY.

Calendar for the Week Commencing January 20, 1913.

Friday, January 24, 1913—2:30 p. m.—Room 305—Case No. 1582—Interborough Rapid Transit Company—John Claffin et al., complainants—New station at 38th street and 6th avenue on 6th avenue elevated line—Whole Commission.

BOARD OF ASSESSORS.

REPORT FOR THE THREE MONTHS ENDING DECEMBER 31, 1912.

New York, January 14, 1913.

Hon. W. J. GAYNOR, Mayor:

Sir—The Board of Assessors respectfully submits herewith a report for the quarter ended December 31, 1912, together with a report for the year 1912, as follows:

QUARTERLY REPORT.

Assessment Lists.

	Number.	Amount.
Confirmed by the Board of Assessors.....	153	\$1,144,918 96
Under objections, transmitted to the Board of Revision and confirmed by that Board.....	11	218,983 75
Total	164	\$1,363,902 71
Apportioned and advertised for hearings.....	231	\$2,546,842 09
Installment assessments	3	73,832 45
Reapportioned and readvertised.....	1	82,094 78
Total	235	\$2,702,769 32

On hand to be apportioned (of which 86 lists, aggregating \$361,287.96 were received during the last week of December) 124 \$1,106,127 27 Pending before the Board of Revision, December 31, 1912.... 5 67,568 17

ANNUAL REPORT FOR 1912.

Assessment Lists.

	Number.	Amount.
Confirmed by the Board of Assessors.....	619	\$4,564,885 14
Under objections, transmitted to the Board of Revision and confirmed by that Board	63	1,456,123 69
Total	682	\$6,021,008 83
Apportioned and advertised for hearings.....	671	\$5,460,425 68
Installment assessments	5	126,571 58
Private sewers apportioned.....	3	3,353 37
Reapportioned and readvertised.....	14	1,060,658 44
Total	693	\$6,651,009 07

Awards Under the Charter.

During the past quarter the Board made awards amounting to \$18,450.

The number of claims filed during the year aggregated \$204,923; the awards amounted to \$26,500.

Special Cases.

Under chapter 737, Laws of 1911, authorizing the Board of Assessors to consider damages (without interest), due to a change of grade caused by the construction of Manhattan Bridge, seventy claims were filed during the year. Twenty-three of these claims were dismissed by the Board of Assessors as not coming under the provisions of the act.

The Board, under advice of the Corporation Counsel on a question of constitutionality, suspended hearings on the remainder of the claims.

Under date of November 9 last the Corporation Counsel wrote the Board of Assessors as follows:

"If you proceed with these matters at this time, and it is eventually determined that the statute is unconstitutional, your labor and that of the City's representative will have been wasted, and a large expenditure for experts' fees will have been made to no purpose."

The Court of Appeals on December 10 last handed down a decision sustaining the constitutionality of the act. The Board will proceed immediately to dispose of these cases, which number forty-seven; the claims varying from \$1,500 to \$27,000.

Respectfully,

JOSEPH P. HENNESSY, WILLIAM C. ORMOND, ANTONIO ASTARITA, Board of Assessors.

Borough of Queens.

(Received at City Record Office January 17, 1913.)

Report of the transactions of the office of the Commissioner of Public Works, Borough of Queens, for the week ending August 24, 1912.

Public Moneys Received During the Week—For restoring pavement over street openings, \$288.30; for vault permits, \$120; for sewer connections, \$230. Total, \$638.50.

Requisitions Drawn on Comptroller—Bureau of Highways, \$105,319.47; Bureau of Sewers, \$24,103.11; Bureau of Street Cleaning, \$8,198.50; Bureau of Topographical Surveys, \$15,542.77. Total, \$153,163.85.

Permits Issued—To open streets to tap water pipes, 27; to open streets to repair water connections, 10; to open streets to make sewer connections, 17; to open streets to repair sewer connections, 5; to place building material on streets, 8; to construct street vaults, 6; special permits, 47; to cross sidewalks, 14; for subways, steam mains and various connections, 39; for railway construction and repairs, 3; to repair sidewalks, 13; for sewer connections, 19; for sewer repairs, 5. Total, 213.

Bureau of Highways—Foremen, Assistant Foremen, Mechanics and Laborers, 560; Teams, 56; Horses and Carts, 89.

Bureau of Sewers—Foremen, Assistant Foremen, Drivers, Sounders, Mechanics and Laborers, 170; Horses and Carts, 20.

Bureau of Street Cleaning—District Superintendent, Foremen, Assistant Foremen, Mechanics, Helpers, Drivers, Laborers and Clerks, 274; Teams and Trucks, 42; Teams and Sweepers, 6; Horses and Carts, 131; Horses and Sprinklers, 6.

Bureau of Public Buildings and Offices—Clerks, Foremen, Engineer, Firemen, Stokers, Carpenters, Plumbers, Pipe Fitters, Tinsmith, Helpers, Painters, Laborers, Cleaners, Janitors, Mason, Helpers and Attendant, 85.

Bureau of Topographical Surveys—Engineer in Charge, Assistant Engineer, Laborers, Sounders, Rodmen, Drivers, Foremen, Assistant Foremen, Draftsmen, Translators, Computers, Riggers, Axemen and Flaggers, 155.

DENIS O'LEARY, Commissioner of Public Works, Borough of Queens.

Examining Board of Plumbers.

Report for the Year 1912.

Applications pending, January 1, 17; applications filed for Master Plumber's certificate, 331; total, 348. Certificates issued, 103; applications refused, 209; applications abandoned, 3; applications pending, 33; total, 348. Certificates of record issued, 16; amount received account examinations, \$1,655; amount received account certificates of record, \$32; amount received account sale of old lead, \$96; deposited with the City Chamberlain, \$1,783.06.

On December 17, the three members of the Board, Messrs. Hayward, Donohue and Schaefer, were removed by the Mayor. On the same date Paul S. Bolger, 666 Lexington ave., New York City, was appointed Master Plumber member of the Board, and James M. Morrow, 412 Adelphi st., Brooklyn, was appointed the Journeyman member of the Board. Mr. Albert de Rode, having been retained by the Corporation Counsel as Special Corporation Counsel, was assigned to advise the new Board. Since the removal of the old Commission the present Board has been endeavoring to straighten out the situation which existed, but their time in office has been too short to report much progress now. This much has been decided upon—stock questions will not be used, but the examinations which will be held once a month will be prepared specially.

Practical tests in plumbing will be given at Trade Schools, where large numbers of applicants may be examined together, and where may arise no suspicion of favoritism or collusion. All examination papers and records will be open to public inspection under reasonable restrictions.

J. A. GLENDINNING, Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

Minutes of Meeting of Board of Estimate and Apportionment, Held in Room 16, City Hall, Thursday, January 16, 1913.

The Board met in pursuance of an adjournment.

Present—William J. Gaynor, Mayor; William A. Prendergast, Comptroller; Douglas Mathewson, Deputy and Acting Comptroller; John Purroy Mitchel, President, Board of Aldermen; George McAneny, President, Borough of Manhattan; Alfred E. Steers, President, Borough of Brooklyn; Cyrus C. Miller, President, Borough of The Bronx; Maurice E. Connolly, President, Borough of Queens, and George Cromwell, President, Borough of Richmond.

The Mayor, Hon. William J. Gaynor, presided.

PUBLIC IMPROVEMENT MATTERS.

Changing the Grade of 4th Avenue, from East 32d Street to East 34th street; of Park Avenue, from East 34th Street to East 35th Street; of East 33d Street, from 4th Avenue to a Point 256 feet Easterly therefrom, and of East 34th Street, from Madison Avenue to a Point 238 Feet East of Park Avenue, Borough of Manhattan.

(At the close of the public hearing on June 13, 1912, this matter was referred to the President of the Borough of Manhattan and the Chief Engineer of the Board for report.)

The Secretary presented the following communication from the Secretary to the President of the Borough of Manhattan:

City of New York, Office of the President of the Borough of Manhattan, City Hall, January 14, 1913.

Mr. WILLIAM M. LAWRENCE, Assistant Secretary, Board of Estimate and Apportionment, New York City:

Dear Mr. Lawrence—Will you kindly put on the calendar for Thursday the following item:

Report of the Borough President, recommending change of grade of 4th and Park avenues, between East 32d and East 35th streets, of 34th street, between Madison and Lexington avenues, and of East 33d street, between Park and Lexington avenues. For consideration. Yours very truly,

JULIAN B. BEATY, Secretary to the President.

A communication from the Hon. George L. Ingraham, Trustee of the Church of the Messiah, protesting against the proposed improvement, was presented and placed on file.

Mr. Edmund L. Baylies, Mr. Lloyd Collis and Hon. Edward M. Grout addressed the Board concerning the proposed improvement.

On motion of the President of the Borough of Manhattan, the matter was laid over for two weeks (January 30, 1913).

Improvement of the Tracks and Structures of the New York Central and Hudson River Railroad Company, on the West Side of the City, Borough of Manhattan.

The President of the Board of Aldermen asked and obtained unanimous consent for the present consideration of the following report of the Committee on Terminal Improvements:

January 16, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—Your Committee on Terminal Improvements in negotiating a settlement with the New York Central Railroad Company for the reconstruction of its tracks north of 60th street, finds that certain changes must be made in the pierhead and bulkhead lines as now established by the Secretary of War, in order to carry out satisfactorily improvements which the railroad company desires, and which your Committee is convinced should be made. These changes are all for the purpose of permitting the City to retain waterfront facilities outside of the railroad company's right of way, while permitting the increased width of the right of way for main line tracks sufficiently to allow the contemplated improvements.

At the request of the Chairman of your Committee, the Commissioner of Docks has prepared the necessary maps to be used in an application to the Secretary of War for the desired changes. These maps are four in number, and affect the following portions of the waterfront:

1. Proposed modification for Dyckman street—This change provides for an extension of the pierhead and bulkhead line from the southerly side of 208th street to a point approximately 5,040 feet south. The proposed extension, if granted, would carry out the present line sufficiently to allow a clear marginal strip 100 feet in width outside of the proposed freight yard which the New York Central Railroad Company wishes to establish south of Dyckman street, and which your Committee considers of great importance to a large portion of The City of New York. The marginal way which will be reserved, if the proposed modification is granted, will serve two important purposes. It will secure to the City an important bulkhead space for commercial use in connection with the railroad yard, and it will furnish access to Dyckman street, from the barge canal port of call, if that be moved to a point south of Dyckman street as recommended later in this report.

2. The second map shows a proposed change of bulkhead line from a point approximately 182 feet south of 161st street, and running to a point just south of 155th street. It would allow the extension of the present bulkhead 25 feet offshore, and would permit the railroad company to make the necessary improvements at this point without curtailing the marginal way which the City should retain in this section.

3. Map 3 provides for an extension in the pierhead line from a point approximately 412 feet north of West 96th street, and running south to a point between 95th and 94th streets. The modification requested will extend the pierhead line 33 feet between these points, and will allow the extension of existing piers a sufficient distance offshore to compensate for loss at the inshore ends caused by the widening of the present railroad right of way.

4. Map 4 shows a proposed modification in the pierhead line between 81st street and 77th street. This change is necessary in order to allow for the extension of piers offshore sufficiently to compensate for loss at the inshore ends through widening of the railroad right of way.

Your Committee recommends, in order that there may be no delay in securing these necessary modifications, that the Commissioner of Docks be requested to apply to the Secretary of War for the changes in pierhead and bulkhead lines shown on these four plans. The full reasons for the changes suggested, with the terms of the agreement reached with the New York Central Company, north of 60th street, will be reported to your Board in the final report of your Committee upon the New York Central question to be presented within a few days.

Your Committee has already reported tentatively against the present plan of the State Canal Board for the location of the port of call of the state barge canal, between the Harlem ship canal and Dyckman street. Further study of the situation has confirmed your Committee in the opinion that Inwood Hill is an ideal location for a public park, and that it would be very unfortunate to allow the marring of this section by the location along its water-front of a port of call as proposed.

Your Committee has had a number of conferences with the State Engineer, Mr. Bensel. It seems quite probable that if the City formally expresses a desire to have the location already selected changed so as to place the port of call south of Dyckman street, the State Canal Board may consider the suggestion favorably. Mr. Bensel has stated informally to the Committee that if a marginal way is provided outside of the railroad yard south of Dyckman street, he sees no serious objection to the change proposed.

It is recommended that a resolution be adopted requesting the State Canal Board to select a site not less than 300 feet south of Dyckman street, as the port of call for the new barge canal. If this be done, sufficient bulkhead space will be reserved for City purposes immediately adjoining Dyckman street, and the threatened nuisance at the base of Inwood Hill will be prevented.

In order to complete the protection of Inwood Hill for park purposes, it is recommended that application be made to the Secretary of War to draw in the pierhead and bulkhead lines between the northerly line of West 208th street and the Harlem Ship Canal, so as to correspond with low water mark between these points. It is recommended that the Dock Commissioner be requested to prepare the necessary plans to effectuate this change, and that he be authorized and requested to make application to

the Secretary of War for this modification in connection with the other harbor line changes recommended in this report. Respectfully submitted,

JOHN PURROY MITCHEL, President of the Board of Aldermen; WM. A. PRENDERGAST, Comptroller; GEORGE McANENY, President of the Borough of Manhattan; NELSON P. LEWIS, Chief Engineer of the Board of Estimate and Apportionment.

The following resolution was offered:

Resolved, That the Commissioner of Docks be authorized and directed to apply to the Secretary of War for changes in the established pierhead and bulkhead lines in the Hudson River, as follows:

Beginning at a point in the westerly prolongation of the southerly line of West 208th street, North River, Borough of Manhattan; said point being 55 feet westerly of the pierhead and bulkhead line established by the Secretary of War, October 18, 1890; measured along the westerly prolongation of the southerly line of West 208th street.

Running thence southerly a distance of 830 feet, more or less, to a point distant 80 feet westerly of and at right angles to the pierhead and bulkhead line established by the Secretary of War in 1890.

Running thence still southerly a distance of 1,680 feet, more or less, to a point distant 65 feet westerly of and at right angles to the pierhead and bulkhead line established by the Secretary of War in 1890.

Running thence southerly a distance of 1,720 feet, more or less, to a point distant 40 feet westerly of and at right angles to the bulkhead and pierhead established by the Secretary of War in 1890.

Running thence southerly a distance of 810 feet, more or less, to an intersection with the pierhead and bulkhead line established by the Secretary of War in 1890; said point of intersection being distant 9,000 feet northerly of the origin of coordinates, on the southerly line of West 155th street, Borough of Manhattan.

Beginning at a point in the bulkhead line, established by the Secretary of War in 1890, said point being 794.84 feet westerly of the west line of 12th avenue and 182.36 feet southerly of the south line of West 161st street; running thence southerly in the prolongation of that portion of the bulkhead line, established by the Secretary of War in 1890, whose southerly point is the point of beginning, as hereinbefore described, and whose northerly point is a point 814.62 feet westerly of the west line of 12th avenue, and 197.5 feet northerly of the south line of West 161st street, to a point 25 feet westerly of and measured at right angles to the bulkhead line, established by the Secretary of War in 1890.

Running thence southerly and parallel with the bulkhead line, established by the Secretary of War in 1890, and distant 25 feet therefrom, measured at right angles thereto to an intersection between 154th and West 155th streets with the bulkhead line, established by the Secretary of War in 1890.

Beginning at a point in the pierhead line, established by the Secretary of War in 1890, 412.5 feet northerly of the centre line of West 96th street prolonged; running thence westerly and offshore a distance of 33 feet measured at right angles with the pierhead line, established by the Secretary of War in 1890.

Running thence southerly and parallel with the pierhead line, established by the Secretary of War in 1890, and distant 33 feet therefrom to a point 412.5 feet southerly of the centre line of West 96th street.

Running thence easterly and inshore a distance of 33 feet to a point in the pierhead line, established by the Secretary of War in 1890.

Beginning at a point in the pierhead line, established by the Secretary of War in 1890, said point being distant 550 feet northerly of the centre line of West 79th street, measured at right angles thereto; running thence westerly and parallel with the centre line of West 79th street to a point distant 25 feet, measured at right angles with the pierhead line, established by the Secretary of War in 1890.

Running thence southerly and parallel with the pierhead line, established by the Secretary of War in 1890, and distant 25 feet therefrom, to a point 550 feet southerly of the centre line of West 79th street prolonged and measured at right angles thereto.

Running thence easterly and parallel with the centre line of West 79th street to a point in the pierhead line, established by the Secretary of War in 1890.

—as shown upon plans submitted to the Committee on Terminal Improvements of the Board of Estimate and Apportionment.

Which was adopted by the following vote:

Affirmative—The Mayor, the Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The following resolution was offered:

Whereas, The State Canal Board has applied to the Secretary of War for changes in harbor lines between the Harlem Ship Canal and West 208th street, to permit of the location between these points of the so-called port of call of the State Barge Canal; and

Whereas, It appears to the Board of Estimate and Apportionment that the location of the port of call as proposed would be detrimental to this section of The City of New York, and would prevent its proper development for park purposes: now, therefore, be it

Resolved, That the Secretary be instructed to transmit a copy of the report of the Committee on Terminal Improvements, recommending a change in location of the port of call to the State Canal Board, with the request that the State Canal Board locate the proposed port of call at a point at least 300 feet south of Dyckman street.

Which was adopted by the following vote:

Affirmative—The Mayor, the Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The following resolution was offered:

Resolved, That the Commissioner of Docks be requested to prepare the necessary plans for changes in the pierhead and bulkhead lines along the Hudson River, between the northerly line of West 208th street and the Harlem Ship Canal, in order that both pierhead and bulkhead lines may correspond with low water mark between these points, and further, that the Commissioner of Docks be authorized and directed to present an application to the Secretary of War to effectuate these changes.

Which was adopted by the following vote:

Affirmative—The Mayor, the Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

Amending the Proceeding for Acquiring Title to the Lands and Premises Required for the Opening of Isham Street, from Seaman Avenue to Isham Avenue, and Other Streets Required in Connection With the Development of Isham Park, Borough of Manhattan, by the Exclusion of a Section of West 214th Street from Isham Street to Seaman Avenue.

The President of the Borough of Manhattan asked and obtained unanimous consent for the present consideration of this matter and presented the following communication:

City of New York, Office of the President of the Borough of Manhattan, City Hall, January 15, 1913.

To the Honorable Board of Estimate and Apportionment:

Sirs—At a meeting of your Board, held on November 29, 1911, a resolution was adopted authorizing the Corporation Counsel to institute proceedings for the condemnation of certain lands necessary in laying out additional streets in connection with the development of the Isham Park property. This resolution was subsequently amended on June 27, 1912. Among the streets included in the amended resolution was West 214th street from Isham street to Seaman avenue, so far as the same had not been already acquired.

At the time the maps were approved by your Board for the improvement of this park and the adjoining streets, it was not contemplated that a triangular gore owned by Mr. Cornelius J. Manney should be taken; but subsequent surveys demonstrated that by acquiring this property it would be possible to obtain a greatly improved view over Spuyten Duyvil and the Hudson River from the crest of the park. The landscape architects of the Park Department strongly urged that the proceedings be amended so as to provide for the acquisition of this strip, and the proceedings were amended accordingly. This amendment provided for the opening up of West 214th street diagonally through Mr. Manney's property; and the condemnation of a corner triangle for park purposes. This, Mr. Manney vigorously opposed, claiming that this development would result in a serious detriment to the remainder of his lot. He also

claimed that any award which he might receive for this damage would be assessed back upon the remainder of his property, and he would, therefore, be made to pay the entire cost of acquiring this strip, which was for the benefit of the park as a whole.

I have had a very careful examination made by the Engineers of the department, and by the Corporation Counsel, and am advised that the only way to do substantial justice to Mr. Manney will be to eliminate entirely from the condemnation proceedings the clause affecting his property. I therefore, recommend:

1. That the resolution of June 27, 1912, page 1665, be amended by striking out the words "West 214 street from Isham street to Seaman avenue";

2. That a new proceeding be instituted, authorizing the Corporation Counsel to begin proceedings to acquire title for street purposes to West 214th street from Isham street to Seaman avenue, so far as the same has not already been acquired, the expense thereof to be paid by the City; and

3. That the Corporation Counsel be authorized to begin proceedings to acquire title for park purposes to the triangular gore between West 214th street as extended, Indian road and Isham Park—already laid out on the City map as part of this park—the expense thereof to be paid by the City.

The second and third resolutions should contain a clause providing that nothing therein contained shall preclude the Comptroller from purchasing the property proposed to be condemned at private sale, if possible. Respectfully submitted.

GEORGE McANENY, President, Borough of Manhattan.

On motion of the President of the Borough of Manhattan the matter was referred to the Chief Engineer of the Board for report.

FRANCHISE MATTERS.

NEW YORK, WESTCHESTER AND BOSTON RAILWAY COMPANY.

A communication was received from the Mayor's office stating His Honor, the Mayor, had designated "The Sun" and the "New York Times" as the two daily newspapers in which the notice of hearing on the petition of the New York, Westchester and Boston Railway Company, for the consent of the Board to assign its franchise should be published in addition to the publication in the CITY RECORD.

Which was ordered filed.

The public hearing was opened on the petition of the New York, Westchester and Boston Railway Company for the consent of the Board to assign its right and franchise and to have title vest in a company to be formed by the consolidation of this company and the Westchester Northern Railroad Company.

The hearing was fixed for this day by resolution adopted December 19, 1912.

Affidavits of publication were received from "The Sun," the "New York Times," and the CITY RECORD.

No one appeared in opposition to the proposed grant. Ralph Polk Buell, of counsel for the company, appeared in favor. No one else desiring to be heard, the Chair declared the hearing closed.

The Secretary presented the following:

Bureau of Franchises, January 8, 1913.

Hon. WILLIAM J. GAYNOR, Mayor, Chairman, Board of Estimate and Apportionment: Sir—The New York, Westchester and Boston Railway Company has, under date of November 18, 1912, petitioned the Board of Estimate and Apportionment for its consent to the assignment and transfer to and vesting in a new corporation to be formed by the consolidation of said New York, Westchester and Boston Railway Company and the Westchester Northern Railroad Company, to be known as New York, Westchester and Boston Railway Company, of all of the rights and franchises of the first named company.

The petition was presented to the Board at its meeting of December 5, 1912, and referred to this Bureau.

At the meeting of December 19, 1912, pursuant to the advice of the Corporation Counsel January 16, 1913, was fixed as the date for a hearing upon the petition, and the notice of such hearing was ordered published twice in two daily newspapers and ten days in the CITY RECORD. The papers designated by the Mayor were the "Sun" and "Times."

Should the consolidated company be formed by the merger of the two corporations named above the new company will be the third to bear the name New York, Westchester and Boston Railway Company. The original company of this name was authorized by an ordinance of the Board of Aldermen, approved by the Mayor August 2, 1904, which has since been amended in various particulars by resolutions of the Board and by contracts between the City and the Company, to construct and operate a four-track electric railroad, above or below the grade of intersecting streets, from the Harlem River to the northerly boundary line of the city, with a branch line from West Farms to Throggs Neck. The second company, now applying for leave to transfer its rights and franchises, was formed by the consolidation of the New York and Port Chester Railroad Company and the New York, Westchester and Boston Railway Company. The consent of the City to the assignment of the rights and franchises of the Westchester Company to the consolidated company was given by resolution approved December 21, 1909, and by the same resolution the surrender of the rights of the Port Chester Company to the City was accepted.

Since the formation of the second Westchester Company it has constructed and placed in operation a railroad upon its main line from the Harlem River to the northerly boundary line of the city at Mount Vernon, and thence to New Rochelle, with a branch line from Mount Vernon to White Plains.

The Westchester Northern Railroad Company was organized February 1, 1910, and filed its certificate of incorporation with the Secretary of State on February 7, 1910, for the purpose of building, maintaining and operating a railroad from the present terminus of the Westchester Company, at White Plains, to a point of connection with the railroad of the New York, New Haven and Hartford Railroad Company in the town of Danbury, Connecticut, with a branch line from a point on the main line near Cross Pond, Westchester County, to a connection with the line of the New York, New Haven and Hartford Company, in Putnam County, near the boundary line between the states of New York and Connecticut. This Company received a certificate of public convenience and necessity from the Public Service Commission for the Second District on May 24, 1910, and on December 27, 1911, said Commission handed down an order fixing the method of crossing the streets intersected by the main and branch lines.

The petition of the Westchester Company for the consent of the City to the assignment of its rights and franchises recites as follows:

First—The Westchester Northern Railroad Company has located but not constructed its main and branch lines.

Second—That the located line of the Northern Railroad Company and the White Plains Branch of the Westchester Company form a connected and continuous line or railroad from the Harlem River to Danbury, Connecticut, and to Brewster, New York.

Third—That the two companies propose to enter into a joint agreement of consolidation and merger, under the Railroad Law, for the purpose of forming one consolidated corporation to hold, maintain and operate as one single continuous system of railroad the present line of the Westchester and the proposed line of the Northern Company.

Fourth—That the directors of the two corporations have entered into a joint agreement of merger and consolidation, and that said agreement has received the written consent and approval of more than two-thirds of the stockholders of the Westchester Company, and that the stockholders of the Northern Company have signified their intention of giving their consent as soon as the consolidation of the two companies has been approved by this Board.

Fifth—That there is pending before the Public Service Commission for the Second District a joint petition of the two companies for the consent and approval of said Commission to the joint agreement and consolidation.

Sixth—That the reason why the name New York, Westchester and Boston Railway Company is maintained as the title of the New Company is because the said company has a large number of outstanding bonds secured by mortgage which provides that in the event of consolidation the consolidated corporation, by filing an instrument in writing with the trustee of the said mortgage, renders the mortgage and bonds secured thereby the mortgage of the consolidated company, and in order to avoid confusion with respect to the mortgage and bonds, it seems necessary that the name of the Westchester Company should be maintained as that of the consolidated company.

Certified copies of the application to the Public Service Commission for permission to consolidate and of the joint agreement, dated October 17, 1912, between the

directors of the two companies, as mentioned above, have been filed with this Bureau. The attorney for the Westchester Company, in a communication under date of November 27, 1912, calls attention to the fact that the joint agreement has not been signed by the stockholders of the Northern Company, as it is not deemed advisable to have such agreement finally consummated until the consent of the Public Service Commission and The City of New York is thereto obtained.

Upon receipt of the petition a copy was forwarded to the Corporation Counsel with the request that he advise the Board if, in his opinion, it is desirable for the City to grant the petition, or if any legal or other objections exist to its granting the requested consent.

In an opinion dated November 14, 1912, the Corporation Counsel states that he has received from the counsel for the petitioner a written statement which recites the facts set forth above, as to what the consolidation is and how it is to be effected, and further states in regard to the reasons for the proposed consolidation, that they may be divided into two classes; first, efficiency of operation, which can best be obtained under one administration, and, second, financial conditions. These latter are practically the same as those recited above, in connection with the name of the new corporation.

The opinion of the Corporation Counsel further states that the Railroad Law provides for the manner of consolidation of corporations owning continuous lines, and that apparently the consent of the City would be unnecessary were it not for the fact that the ordinance of August 2, 1904, granting the original Westchester Company a franchise contains a provision that the rights and privileges granted by said ordinance shall not be assigned to any other person or corporation without the consent of the City.

In conclusion the Corporation Counsel writes:

"There is no legal obstacle to your Board consenting to and ratifying the proposed consolidation, resulting as it will in the vesting in the new company of the franchise formerly granted by the City to the petitioner, if, in the exercise of your good judgment, such consolidation is desirable and will not interfere with the policy of the City as expressed or evidenced in the franchise. You have the power to exact as a condition of your consent such additional or other safeguards as you may deem necessary to protect the interests of the City. It may be that you would deem it necessary to have a public hearing, at which all parties interested might be heard, before finally granting your consent."

"While clearly of the opinion that there are no legal objections to the grant of such consent as I have stated, it seems to me the people in any way affected by the proposed consolidation should be heard before it can be definitely said it is desirable for the City to grant the petition."

The provision of the ordinance referred to by the Corporation Counsel and under which the petition now under consideration is made, reads in part as follows:

"The rights and privileges granted hereby shall not be assigned either in whole or in part or leased or sublet in any manner, nor shall title thereto or right, interest or property therein pass to or vest in any other person or corporation whatsoever, either by the act of the New York, Westchester and Boston Railway Company, its successor or assigns, or by operation of law, whether under the provisions of the statutes relating to the consolidation or merger of corporations or otherwise, without the consent of The City of New York, acting by the Board of Estimate and Apportionment, or its successor in authority, evidenced by an instrument under seal."

At this writing there would appear to be no objections to granting the requested consent, but as it is possible that some may be raised at the hearing on January 16, 1913, requiring further consideration, it is recommended that at the close of the hearing on that date action in the matter be deferred until January 30, 1913, the date for the final hearing upon the petition of the Westchester Company for an amendment to the clause in the ordinance of 1904, requiring watering of its roadbed. As this constitutes a modification of the franchise of the second and existing Westchester Company it should be authorized prior to action regarding the assignment.

A resolution giving the consent of the City to the assignment and transfer of the rights and franchises of the Westchester Company to a new corporation to be formed by the consolidation of said Company with the Westchester Northern Railroad Company has been prepared and is herewith transmitted. Respectfully,

HARRY P. NICHOLS, Engineer, Chief of Bureau.

The matter was then referred back to the Bureau of Franchises.

THE AMERICAN DISTRICT TELEGRAPH COMPANY.

The public hearing was opened on the form of contract for the grant of a franchise to The American District Telegraph Company to construct, maintain and operate suitable wires or other electrical conductors in conduits under the streets, avenues and highways within the Borough of Manhattan, for the purpose of maintaining and operating an electric signal system for the calling of messengers.

The hearing was fixed for this day by resolution adopted December 5, 1912.

Affidavits of publication were received from "The Sun," the "Brooklyn Times," and the CITY RECORD.

No one appeared in opposition to the proposed grant. Rush Taggart, counsel for the company, appeared in favor. No one else desiring to be heard, the Chair declared the hearing closed.

The following was offered:

Resolved, That the Board of Estimate and Apportionment hereby grants to The American District Telegraph Company the franchise or right fully set out and described in the following form of proposed contract for the grant thereof, embodying all of the terms and conditions, including the provisions as to rates and charges upon and subject to the terms and conditions in said proposed form of contract contained, and that the Mayor of The City of New York be and he hereby is authorized to execute and deliver such contract in the name and on behalf of The City of New York, as follows, to wit:

This contract, made this _____ day of _____, 191____, by and between The City of New York (hereinafter called the City), party of the first part, by the Mayor of said City, acting for and in the name of said City, under and in pursuance of the authority of the Board of Estimate and Apportionment of said City (hereinafter called the Board), and The American District Telegraph Company, a domestic corporation of the State of New York (hereinafter called the Company), party of the second part, witnesseth:

In consideration of the mutual covenants and agreements herein contained, the parties hereto do covenant and agree as follows:

Section 1—The City hereby grants to the Company, subject to the conditions and provisions hereinafter set forth, the right and privilege to lay, construct, maintain and operate suitable wires or other electrical conductors in conduits under the streets, avenues and highways within the territory comprised in the Borough of Manhattan, for the purpose of connecting by means of such wires, call boxes, or other signalling apparatus, to be placed upon the premises of the subscribers, with offices of the Company, and thereby maintaining and operating an electrical signal system for the calling of messengers, and for no other purpose whatsoever.

Section 2—The grant of this privilege is subject to the following conditions:

First—The said right and privilege to lay, construct, maintain and operate wires or other electrical conductors in conduits for the purpose aforesaid shall be held and enjoyed by the Company, its successors or assigns, for the term of fifteen (15) years from the date on which this contract is signed by the Mayor, with the privilege of renewal of said contract for a further period of ten (10) years upon a fair revaluation of said right and privilege.

If the Company shall determine to exercise its privilege of renewal it shall make application to the Board or any authority which shall be authorized by law to act for the City in place of the Board. Such application shall be made at any time not earlier than two years and not later than one year before the expiration of the original term of this contract. The determination of the revaluation shall be sufficient if agreed to in writing by the Company and the Board, but in no case shall the annual rate of compensation to the City be fixed at a less amount than the percentage required to be paid during the year prior to the termination of the original term of this contract. If the Company and the Board shall not reach such agreement on or before the day one year before the expiration of the original term of this contract, then the annual rate of compensation for such succeeding ten (10) years shall be reasonable, and either the City (by the Board) or the Company shall be bound, upon request of the other, to enter into a written agreement with each other, fixing the rate of such compensation at such amount as shall be reasonable, but in no case shall the annual rate so fixed be less than the percentage required to be paid for the last year prior to the termination of the original term of this contract, and if the parties shall not forthwith agree upon what is reasonable, then the parties shall enter into a written agreement,

fixing such annual rate at such amount as shall be determined by three disinterested freeholders, selected in the following manner:

One disinterested freeholder shall be chosen by the Board; one disinterested freeholder shall be chosen by the Company. These two shall choose a third disinterested freeholder, and the three so chosen shall act as appraisers and shall make the revaluation aforesaid. Such appraisers shall be chosen at least six months prior to the expiration of the original contract, and their report shall be filed with the Board within three months after they are chosen. They shall act as appraisers and not as arbitrators. They may base their judgment upon their own experience and upon such information as they may obtain by inquiries and investigations without the presence of either party. They shall have the right to examine the books of the Company and its officers under oath. The valuation so ascertained, fixed and determined shall be conclusive upon both parties, but no annual percentage shall in any event be less than the percentage required to be paid for the last year prior to the termination of the original term of this contract. If, in any case, the annual rate shall not be fixed prior to the termination of the original term of this contract, then the Company shall pay the annual rate theretofore prevailing until the new rate shall be determined, and shall then make up to the City the amount of any excess of the annual rate then determined over the previous annual rate. The compensation and expenses of the said appraisers shall be borne jointly by the City and the Company, each paying one-half thereof.

Second—The Company shall pay to the City for the said privilege the following sums of money:

(a) The sum of seven thousand five hundred dollars (\$7,500) in cash within thirty (30) days after the date on which this contract is signed by the Mayor.

(b) The further sum of five thousand dollars (\$5,000) in cash for past use and occupation of the streets to be paid within thirty (30) days after the date on which this contract is signed by the Mayor.

(c) During the first five years of this contract an annual sum which shall in no case be less than five thousand dollars (\$5,000), and which shall be equal to three (3) per cent. of its gross annual receipts, if such percentage shall exceed the sum of five thousand dollars (\$5,000).

During the succeeding five years of this contract an annual sum which shall in no case be less than six thousand dollars (\$6,000) and which shall be equal to three (3) per cent. of the gross annual receipts of the Company, if such percentage shall exceed the sum of six thousand dollars (\$6,000).

During the remaining five years of this contract an annual sum which shall in no case be less than seven thousand dollars (\$7,000), and which shall be equal to three (3) per cent. of the gross annual receipts of the Company, if such percentage shall exceed the sum of seven thousand dollars (\$7,000).

The gross annual receipts of the Company, mentioned above, shall be deemed to include and shall include all receipts from messenger service connected with and dependent upon the operation of the wires, call boxes and other signalling apparatus hereby authorized, whether furnished under any agreement with any other company operating in the streets of the City or otherwise.

All annual charges, as above, shall be paid into the Treasury of the City on November 1 of each year and shall be for the amount due to September 30 next preceding. Provided, that the moneys due when this contract is signed by the Mayor shall be paid into the Treasury of the City within thirty (30) days immediately following such date, and provided further that the first annual payment shall be only for that proportion of the first annual charge as the time between the date on which this contract is signed by the Mayor and September 30 following shall bear to the whole of one year.

Whenever the percentage required to be paid shall exceed the minimum as above, then such sum over and above such minimum shall be paid on or before November 1 in each year for the year ending September 30 next preceding.

Any and all payments to be made by the terms of this contract to the City by the Company shall not be considered in any manner in the nature of a tax, but such payments shall be made in addition to any and all taxes of whatever kind of description now or hereafter required to be paid by any ordinance of the City, or resolution of the Board, or any law of the State of New York.

Third—The said annual charges or payments as above specified, shall continue throughout the whole term of this contract (whether original or renewal), notwithstanding any clause in any statute or in the charter of any other company providing for payments for similar rights or franchises at a different rate, and no assignment, lease or sublease of the rights or franchises hereby granted, or any part thereof, shall be valid or effectual for any purpose unless the said assignment, lease or sublease shall contain a covenant on the part of the assignee or lessee that the same is subject to all the conditions of this contract, and that the assignee or lessee assumes and will be bound by all of said conditions as to payments, any statute or any condition herein contained to the contrary notwithstanding, and that the said assignee or lessee waives any more favorable conditions created by said statute or its charter, and that it will not claim by reason thereof, or otherwise, exemption from liability to perform each and all of the conditions of this contract.

Fourth—The rights and privileges hereby granted shall not be assigned, either in whole or in part, or leased or subject in any manner, either by the act of the Company, its successors or assigns, or by operation of law, whether under the provisions of the statute relating to the consolidation or merger of corporations or otherwise, without the consent of the City, acting by the Board, evidenced by an instrument under seal, anything herein contained to the contrary thereof in any wise notwithstanding and the granting, giving or waiving of any one or more of such consents shall not render unnecessary any subsequent consent or consents.

Fifth—Upon the termination of this original contract, or if the same be renewed, then at the termination of the said renewal term, or upon the termination of the rights hereby granted for any other cause, or upon the dissolution of the Company used before such termination, that portion of the plant and property of the Company used for maintaining and operating an electrical signal system for the calling of messengers, lying within the streets and highways of the City shall become the property of the City without cost, and the same may be used by the City for any purpose whatsoever.

If, however, at the termination of this grant, as above, the City, by the Board, shall so order by resolution, the Company shall, on thirty (30) days' notice from the Board, remove any and all of its wires or other electrical conductors, or any portion thereof, from any or all of the streets and public places within the limits of the City, and the said streets and avenues shall be restored to their original condition at the sole cost and expense of the Company.

Sixth—The Company shall construct, maintain and operate its electric system subject to the supervision and control of all the authorities of the City, who have jurisdiction in such matters, as provided by the Charter of the City and in strict compliance with all laws or ordinances or departmental rules and regulations, now in force, or which may be adopted, affecting companies operating electrical conductors in the City.

No construction or repair of said electric system shall be commenced until written permits have been obtained from the proper City officials. In any permits so issued such officials may impose such conditions, as a condition of the granting of the same, as are necessary for the purpose of protecting any structures in the streets and avenues over which such officials have jurisdiction and the Company shall comply with such conditions.

Upon the completion of any work of construction the Company shall furnish to the President of the Borough a plan of such character as he may direct, showing accurately and distinctly the location, size and type of construction and complete dimensions of the structures erected, installed or constructed under this contract and the location and dimensions of all substructures encountered during the progress of the work. The depth below the street surface of the new structure and of the substructures encountered must be shown; also their location with reference to the nearest curb-line and the nearest curb-line intersection.

The electrical and other equipment to be installed by the Company, whether the same be under streets and avenues or in private property, shall be constructed and maintained subject to the approval and under the supervision and control of the Commissioner of Water Supply, Gas and Electricity.

Seventh—The plant, conduits, wires, connections, instruments and all appurtenances thereto shall be constructed, maintained and operated in the latest approved manner and with the most modern and improved appliances, and it is hereby agreed that the Board may require the Company to improve or add to its plant, conduits, wires, connections, instruments and appurtenances, from time to time, as such additions or improvements are necessary in the opinion of the Board. Upon failure on the part of the Company to comply with the direction of the Board within a reasonable time the rights hereby granted shall cease and determine.

Eighth—All cables and wires of the Company laid pursuant to this contract shall be placed in ducts, conduits or subways (referred to in this paragraph as subways). Such subways shall be leased from the Company or companies having control thereof under the provisions of law, or from the City should it succeed to the rights of such Company or companies. If the City shall construct or acquire subways for electrical conductors in the Borough of Manhattan, the Company hereby agrees to lay its wires and conductors in such subways and the City agrees to lease to the Company such space as may be required for the operation of the messenger system hereby authorized. No cables or wires shall, in the future, be strung above the surface of the streets and avenues by the Company, and those at present in existence shall be removed and placed under ground when and where required by the Board or the Commissioner of Water Supply, Gas and Electricity.

Ninth—It is a condition of this contract that the Company shall bear the entire expense of all work undertaken by reason of this grant.

Tenth—The Company shall, upon request from any individual or corporation occupying or owning premises in the territory in which the Company is operating, not personally in arrears to it for service already rendered, extend its wires to such premises and furnish a messenger call box to such individual or corporation, provided that such premises are not more than one-half mile from any other premises in which the Company has its apparatus installed at the time such request is made.

Eleventh—The Company shall file with the Board on the first day of November in each year a map or plan upon which shall be plainly and separately indicated the number of wires which were in use by the Company on September 30 preceding, and the streets in or over which the same were located, and also those which were put in use during the year preceding that date. It shall also file with the Department of Water Supply, Gas and Electricity on or before the tenth day of each month a map or plan of the locations in which wires have been placed by it during the preceding month.

Twelfth—The rates to be charged by the Company shall not be in excess of the following and it is agreed that the same may be altered or changed by the Board as hereinafter provided:

For messenger service by the hour, the sum of thirty cents (30c.) per hour or fraction thereof.

For other messenger service, the rates at present charged by the Company as set forth on the map and chart marked "Exhibit A" attached to this contract and made a part hereof.

The Company agrees, upon request of any board, department or bureau of the City government to install messenger call boxes and to furnish messenger service to any and all buildings under the control of such board, department or bureau at rates not to exceed seventy-five (75) per cent. of the rates charged by the Company to any other individual or corporation for similar service.

Thirteenth—During the term of this contract or any renewal thereof the Board shall have the power by resolution to regulate and fix the maximum rates to be charged by the Company in the City, provided such rates shall be reasonable and fair.

Fourteenth—The Company shall not require nor receive from its subscribers any deposit or advance payment in excess of what is reasonably necessary to insure payment of current bills, and on such amounts so paid the Company shall pay interest at the statutory rate whenever such money is held for more than one month. Unpaid bills, unless due from its owner, shall never be charged against property, and no person not himself in arrears shall be denied service because any previous occupant of the same premises is in arrears to the Company for service.

Fifteenth—The wires of the Company shall be employed for no other purpose than those explicitly set forth herein, and the Company binds itself not to lay, use, lease or operate wires for illegal purposes or to illegal places.

Sixteenth—The Company shall assume all liability to persons or property by reason of the construction or operation of the system authorized by this contract, and it is a condition of this contract that the City shall assume no liability whatsoever to either persons or property on account of the same, and the Company hereby agrees to repay to the City any damage which the City shall be compelled to pay by reason of any acts or defaults of the Company.

Seventeenth—Nothing in this contract shall be deemed to affect in any way the right of the City to grant to any individual or other corporation a similar right or privilege upon the same or other terms and conditions in the territory covered by this contract, or any part thereof.

Eighteenth—If the Company shall fail to give efficient public service at the rates herein fixed, or fail to maintain its structures and equipment as herein provided in good condition throughout the whole term of this contract, the Board may give notice to the Company specifying any default on the part of the Company, and requiring the Company to remedy the same within a reasonable time; and upon failure of the Company to remedy such default within a reasonable time, the Company shall, for each day thereafter during which the default or defect remains, pay to the City the sum of one hundred dollars (\$100) as fixed or liquidated damages, or the said City, in case such structures which may affect the surface of the streets shall not be put in good condition within a reasonable time after notice by the Board aforesaid, shall have the right to make all needed repairs at the expense of the Company, in which case the said Company shall pay to the City the amount of the cost of such repairs, with legal interest thereon, all of which sums may be deducted from the fund hereinafter provided for.

If for a period of three consecutive months the messenger system of the Company shall not be operated, or if the same shall not be operated for a period of six months out of any consecutive twelve months, the Board may declare the right and franchise and this contract terminated without further proceedings at law or in equity.

Nineteenth—The Company shall at all times keep accurate books of accounts and shall, on or before November 1 in each year, make a verified report to the Comptroller of the City of the business done by the Company for the year ending September 30 next preceding. Such report shall contain a statement of the gross receipts received from the operation of the system hereby authorized from all subscribers served by the Company, together with such other information and in such form and detail as the Comptroller may require. The Comptroller shall have access to all books of the Company for the purpose of ascertaining the correctness of its report and may examine its officers under oath.

Twentieth—The Company shall submit a report to the Board not later than November 1 of each year for the year ending September 30 next preceding, and at any other time on request of the Board, which shall state:

1. The amount of stock issued, for cash, for property;
2. The amount paid in as by last report;
3. The total amount of capital stock paid in;
4. The funded debt by last report;
5. The total amount of funded debt;
6. The floating debt as by last report;
7. The amount of floating debt;
8. The total amount of funded and floating debt;
9. The average rate per annum of interest on funded debt;
10. The amount of dividends paid during the year and the rate of same;
11. The names of the directors and officers elected at the last meeting of the corporation held for such purpose;
12. Location, value and amounts paid for real estate owned by the Company;
13. Number and location of premises connected with Company's central stations;
14. The amount paid for damage to persons or property on account of construction and operation;
15. The total income during the year, giving the amount from each class of business;
16. The total expenses for operation, including salaries;

—and such other information in regard to the business of the Company as may be required by the Board.

Twenty-first—This grant is upon the express condition that the Company, within thirty (30) days after the execution of this contract, and before anything is done in exercise of the rights conferred thereby, shall deposit with the Comptroller of the City the sum of ten thousand dollars (\$10,000), either in money or securities to be approved by him, which fund shall be security for the performance by the Company of the terms and conditions of the contract, especially those which relate to the payment of the annual charge for the franchise granted, in default of which payment of the annual charge the Comptroller, acting in behalf of the City, shall collect same with interest from such fund after five days' notice in writing to the Company. In case of failure of the Company to comply with the terms of this contract relating to the filing of annual statements, furnishing of service to applicants, as herein provided, or its neglect or refusal to comply with any demand or direction of the Board or other municipal officials, made pursuant to the terms of the contract, or under the authority

of any laws or ordinances now or hereafter in force, in such case and in any of these events the Company shall pay to the City a penalty of fifty dollars (\$50) for each violation.

The procedure for the imposition and collection of the penalties provided in the grant shall be as follows:

The Board, on complaint made, shall give notice to the Company, directing its President, or other officer to appear before the Board on a certain day not less than ten (10) days after the date of such notice, to show cause why the Company should not be penalized in accordance with the foregoing provisions. If the Company fails to make an appearance, or, after a hearing appears in the judgment of the Board to be in fault, said Board shall forthwith impose the prescribed penalty, or where the amount of the penalty is not prescribed herein, such amount as appears to the Board to be just, and without legal procedure direct the Comptroller to withdraw the amount of such penalty from the security fund deposited with him. In case of any drafts made upon the security fund the Company shall, upon ten (10) days' notice pay to the City a sum sufficient to restore said security fund to the original amount of ten thousand dollars (\$10,000), and in default thereof this contract shall be cancelled and annulled at the option of the Board, acting in behalf of the City. No action or proceeding or right under the provisions of this contract shall affect any other legal rights, remedies or causes of action belonging to the City.

Twenty-second—In case of any violation or breach or failure to comply with any of the provisions herein contained, this contract may be forfeited by a suit brought by the Corporation Counsel, on notice of ten (10) days to the Company, or at the option of the Board by resolution of said Board, which resolution may contain a provision to the effect that the system constructed and in use by virtue of this contract in the streets and avenues shall thereupon become the property of the City without proceedings at law or in equity. Provided, however, that such action by the Board shall not be taken until the Board shall give notice to the Company to appear before it on a certain day not less than ten (10) days after the date of such notice, to show cause why such resolution declaring the contract forfeited should not be adopted. In case the Company fails to appear, action may be taken by the Board forthwith.

Twenty-third—If at any time the powers of the Board or any other of the authorities herein mentioned or intended to be mentioned, shall be transferred by law to any other board, authority, officer or officers, then and in such case such other board, authority, officer or officers, shall have the powers, rights and duties herein reserved to or prescribed for the Board or other authorities, officer or officers.

Twenty-fourth—The words "notice" or "direction" wherever used in this contract, shall be deemed to mean a written notice or direction. Every such notice or direction to be served upon the Company shall be delivered at such office in the City as shall have been designated by the Company; or if no such office shall have been designated, or if such designation shall have for any reason become inoperative, shall be mailed in the City, postage prepaid, addressed to the Company at the City. Delivery or mailing of such notice or direction as and when above provided shall be equivalent to direct personal notice or direction, and shall be deemed to have been given at the time of delivery or mailing.

Twenty-fifth—The words "streets and avenues" or "streets or avenues" wherever used in this contract, shall be deemed to mean streets, avenues, highways, parkways, driveways, concourses, boulevards, bridges, viaducts, tunnels, public places or any other property to which the City has title or over which the public has an easement, included within the limits of the territory in which the Company is hereby authorized to operate.

Twenty-sixth—The grant of this privilege is subject to whatever right, title or interest the owners of abutting property or others may have in and to the streets and avenues of the territory in which the Company is authorized to operate by this contract.

Section 3. Nothing in this contract shall be construed as in any way limiting the present or future jurisdiction of the Public Service Commission under the Laws of the State of New York.

Section 4. The Company promises, covenants and agrees on its part and behalf to conform to and abide by and perform all the terms, conditions and requirements in this contract fixed and contained.

In witness whereof, the party of the first part, by its Mayor, thereunto duly authorized by the Board of Estimate and Apportionment of said City, has caused the corporate name of said City to be hereunto signed and the corporate seal of said City to be hereunto affixed, and the party of the second part, by its officers thereunto duly authorized, has caused its corporate name to be hereunto signed and its corporate seal to be hereunto affixed, the day and year first above written.

THE CITY OF NEW YORK.

By

Mayor.

[CORPORATE SEAL.]

Attest:

City Clerk.

THE AMERICAN DISTRICT TELEGRAPH COMPANY,

By

President.

[SEAL.]

Attest:

Secretary.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx and Queens—12.

UNION RAILWAY COMPANY OF NEW YORK CITY.

The public hearing was opened on the form of contract for the grant of a franchise to the Union Railway Company of New York City to construct, maintain and operate a double track street surface railway upon and along Morris avenue, from 161st to 167th streets, Borough of The Bronx, as an extension to its existing system.

The hearing was fixed for this day by resolution adopted December 5, 1912.

Affidavits of publication were received from "The Sun," "New York Press" and CITY RECORD.

No one appeared in opposition to or in favor of the proposed grant, and the Chair declared the hearing closed.

The following was offered:

Resolved, That the Board of Estimate and Apportionment hereby grants to the Union Railway Company of New York City the franchise or right fully set out and described in the following form of proposed contract for the grant thereof, embodying all the terms and conditions, including the provisions as to rates, fares and charges, upon and subject to the terms and conditions in said proposed form of contract contained, and that the Mayor of The City of New York be and he hereby is authorized to execute and deliver such contract in the name and on behalf of The City of New York, as follows, to wit:

This contract made this day of 1912, by and between The City of New York (hereinafter called the City), party of the first part, by the Mayor of said City, acting for and in the name of said City, under and in pursuance of the authority of the Board of Estimate and Apportionment of said City (hereinafter called the Board) and the Union Railway Company of New York City (hereinafter called the Company), party of the second part, Witnesseth:

In consideration of the mutual covenants and agreements herein contained the parties hereto do hereby covenant and agree as follows:

Section 1. The City hereby grants to the Company subject to the conditions and provisions hereinafter set forth, the right and privilege to construct, maintain and operate a double track extension to its present street surface railway with the necessary wires and equipment, for the purpose of conveying passengers only in the Borough of The Bronx, in The City of New York, upon the following route, to wit: Beginning at and connecting with the existing tracks of the Company in Morris avenue, at or near its intersection with East 161st street; thence northerly upon and along Morris avenue, to its intersection with East 167th street, and there connecting with the existing tracks of the Company in said East 167th street.

And to cross such other streets and avenues, named and unnamed, as may be entered in said route.

The said route with turnouts, switches and crossovers hereby authorized is shown upon a map entitled:

"Map showing proposed extension of the Union Railway Company of New York City, in the Borough of The Bronx, City of New York. To Accompany Petition Dated October 14th, 1912, to the Board of Estimate and Apportionment—and signed by Edward A. Maher, Vice President, and T. F. Mullaney, Chief Engi-

neer; a copy of which is attached hereto, is to be deemed a part of this contract, is to be construed with the text thereof, and is to be substantially followed, provided that deviations therefrom and additional turnouts, switches and crossovers which are consistent with the foregoing description, and the other provisions of this contract may be permitted by resolution of the Board.

Section 2. The grant of this privilege is subject to the following conditions, which shall be complied with by the Company:

First—The consent in writing of the owners of half in value of the property bounded on said streets and avenues to the construction and operation of said railway shall be obtained by the Company within three (3) months from the signing of this contract by the Mayor, and a copy of such consents shall be filed with the Board within such time, or in the event that such consents cannot be obtained within such time, the Company shall within said three (3) months, or within one (1) month thereafter, make application to the Appellate Division of the Supreme Court for the appointment of Commissioners in the manner provided by the Railroad Law, to determine if said railway ought to be constructed; otherwise this grant shall cease and determine.

Second—The said right to construct, maintain and operate said railway shall be held and enjoyed by the Company from the date upon which this contract is signed by the Mayor until March 1, 1924, with the privilege of renewal of said contract for the further period of twenty-five (25) years, upon a fair revaluation of such right and privilege.

If the Company shall determine to exercise its privilege of renewal it shall make application to the Board, or any authority which shall be authorized by law to act for the City in place of the Board. Such application shall be made at any time not earlier than two (2) years, and not later than one (1) year before the expiration of the original term of this contract. The determination of the revaluation shall be sufficient if agreed to in writing by the Company and the Board, but in no case shall the annual rate of compensation to the City be fixed at a less amount than the sum required to be paid during the last year prior to the termination of the original term of this contract.

If the Company and the Board shall not reach such agreement on or before the day one (1) year before the expiration of the original term of this contract, then the annual rate of compensation for such succeeding twenty-five (25) years shall be reasonable, and either the City (by the Board) or the Company shall be bound upon request of the other to enter into a written agreement with each other fixing the rate of such compensation at such amount as shall be reasonable, but in no case shall the annual rate so fixed be less than the sum required to be paid for the last year prior to the termination of the original term of this contract, and if the parties shall not forthwith agree upon what is reasonable, then the parties shall enter into a written agreement fixing such annual rate and at such amount as shall be determined by three disinterested freeholders selected in the following manner:

One disinterested freeholder shall be chosen by the Board; one disinterested freeholder shall be chosen by the Company; these two shall choose a third disinterested freeholder, and the three so chosen shall act as appraisers and shall make the revaluation aforesaid. Such appraisers shall be chosen at least six (6) months prior to the expiration of this original contract, and their report shall be filed with the Board within three (3) months after they are chosen. They shall act as appraisers and not as arbitrators. They may base their judgment upon their own experience and upon such information as they may obtain by inquiries and investigations, without the presence of either party. They shall have the right to examine any of the books of the Company and its officers under oath. The valuations so ascertained, fixed and determined shall be conclusive upon both parties, but no annual sum shall, in any event, be less than the sum required to be paid for the last year of the original term of this contract. If, in any case, the annual rate shall not be fixed prior to the termination of the original term of this contract, then the Company shall pay the annual rate theretofore prevailing until the new rate shall be determined, and shall then make up to the City the amount of any excess of the annual rate then determined over the previous annual rate. The compensation and expenses of the said appraisers shall be borne jointly by the City and the Company each paying one-half thereof.

Third—The Company shall pay to the City for the privilege hereby granted the following sums of money:

(a) The sum of five hundred dollars (\$500) in cash within three (3) months after the date on which this contract is signed by the Mayor, and before anything is done in exercise of the privilege hereby granted.

(b) During the first term of five (5) years, an annual sum which shall in no case be less than seven hundred and twenty-five dollars (\$725), and which shall be equal to three (3) per cent. of its gross annual receipts if such percentage shall exceed the sum of seven hundred and twenty-five dollars (\$725).

During the second term of five (5) years an annual sum which shall in no case be less than one thousand three hundred and fifty dollars (\$1,350), and which shall be equal to five (5) per cent. of its gross annual receipts, if such percentage shall exceed the sum of one thousand three hundred and fifty dollars (\$1,350).

During the remaining term, expiring March 1, 1924, an annual sum which shall in no case be less than one thousand four hundred and seventy-five dollars (\$1,475), and which shall be equal to five (5) per cent. of its gross annual receipts if such percentage shall exceed the sum of one thousand four hundred and seventy-five dollars (\$1,475).

The gross annual receipts mentioned above shall be that portion of the gross receipts of the Company from all sources within the limits of the City as shall bear the same proportion to its whole gross receipts as the length of the extension hereby authorized shall bear to the entire length of the railway of the Company in operation within the limits of the City.

The annual charges shall commence from the date upon which this contract is signed by the Mayor.

All annual charges as above shall be paid into the treasury of the City on November 1 of each year, and shall be for the amount due to September 30 next preceding. Provided that the first annual payment shall be only for that proportion of the first annual charge as the time between the date upon which this contract is signed by the Mayor and September 30 following shall bear to the whole of one year.

Whenever the percentage required to be paid shall exceed the minimum amount as above, then such sum over and above such minimum shall be paid on or before November 1 in each year for the year ending September 30 next preceding.

The annual charges herein provided are intended to include the percentages of gross receipts now required to be paid by railway companies to the City pursuant to the Railroad Law, as amended, and such charges as are required under chapter 340 of the Laws of 1892 to be paid by the Company for this extension, if said act applies to or controls the Company in relation to the right and privilege hereby granted.

The City does not and shall not demand or require the payment by the Company of a percentage of gross receipts under the provisions of chapter 340 of the Laws of 1892 on the gross receipts earned on the extension constructed pursuant to this contract.

Any and all payments to be made by the terms of this contract to the City by the Company shall not be considered in any manner in the nature of a tax, but such payments shall be made in addition to any and all taxes of whatsoever kind or description, now or hereafter required to be paid by any ordinance of the City, or resolution of the Board, or any law of the State of New York.

Fourth—The annual charges or payments shall continue throughout the whole term of this contract (whether original or renewal), notwithstanding any clause in any statute or in the charter of any other railway or railroad company providing for payment for railway or railroad rights or franchises at a different rate, and no assignment, lease or sublease of the rights or privileges hereby granted (whether original or renewal), or of any part thereof, or of any of the routes mentioned herein, or of any part thereof, shall be valid or effectual for any purpose unless the said assignment, lease or sublease shall contain a covenant on the part of the assignee or lessee that the same is subject to all the conditions of this contract; and that the assignee or lessee assumes and will be bound by all of said conditions, and especially said conditions as to payments, anything in any statute or in the charter of such assignee or lessee to the contrary notwithstanding, and that the said assignee or lessee waives any more favorable conditions created by such statute or its charter, and that it will not claim by reason thereof or otherwise exemption from liability to perform each and all of the conditions of this contract.

Fifth—Nothing in this contract shall be deemed to affect in any way the right of the City to grant to any other corporation or to any individual a similar right or privilege upon the same or other terms and conditions over the route hereinbefore described, and the Company shall not at any time oppose, but shall, upon request of the Board, consent to the use for street surface railway purposes of the tracks

and appurtenances covered by this grant, or any portion thereof, by any such other corporation or individual which may receive a franchise therefor from the City.

Should the City at any time during the term of this contract grant to any other corporation or to any individual the right or privilege to operate a railway upon the tracks of the Company on the route herein described, or any portion thereof, then the City shall, within thirty (30) days thereafter, give notice to the Company that such right has been granted, and of the name of the corporation or individual to which such right has been granted.

At the expiration of ninety (90) days after the giving of such notice such individual or corporation shall have the right to begin the operation of cars upon the tracks of the Company upon the route, or any portion thereof, over which such corporation or individual may receive a right or privilege, and to use therefor the tracks, equipment, power and all other property of the Company which shall be necessary in the operation of the cars of such individual or corporation upon the tracks of the Company and shall have the right to continue such operation until this contract, or the right to use such property under the terms of this contract granted said corporation or individual by the City, shall expire. Such corporation or individual shall pay to the Company for the right to use such tracks, equipment, power and other property above described, such sum or sums as may be agreed upon in writing by such corporation or individual and the Company within said ninety (90) days, or in the event that such agreement cannot be reached within said ninety (90) days, such sum or sums as shall be determined in the manner hereinafter provided for.

If the company and such corporation or individual cannot prior to the expiration of said ninety (90) days agree upon the compensation for the use of such tracks, then such compensation shall be fixed by three arbitrators selected in the following manner:

One fit and impartial person shall be chosen by the Company; one fit and impartial person shall be chosen by such corporation or individual, and the two so chosen shall choose a third fit and impartial person. The decision under oath of any two of said persons who shall be so selected shall be final and conclusive.

The compensation and expenses of the persons selected as arbitrators in the determination of such sum or sums shall be borne by the individual or corporation to which such right may be granted.

Within thirty (30) days after an agreement shall have been reached between said parties, or in case said agreement cannot be reached before the time specified herein, then within thirty (30) days after the determination of the arbitrators, as herein provided, should two of such arbitrators agree, the said parties shall file a duplicate copy of a written agreement with the Board which shall specify the sum or sums which shall have been agreed to by the said parties or determined by said arbitrators as the sum or sums which such corporation or individual shall pay to the Company for said privileges. If the Company fails to file the same with the Board within said thirty (30) days then the right herein granted shall cease and determine.

If either party fails to appoint an arbitrator, as herein provided, or should the first two arbitrators fail to agree on the selection of a third arbitrator within thirty (30) days after the expiration of said ninety (90) days, or if no two of said arbitrators so selected agree upon the sum or sums to be paid by such individual or corporation within sixty (60) days after they shall have been so selected, then such sum or sums shall be fixed by the Supreme Court upon the application of either party.

Sixth—The rights and privileges hereby granted shall not be assigned, either in whole or in part, or leased or sublet in any manner, nor shall the title thereto, or right, interest or property therein, pass to or vest in any other person or corporation whatsoever, either by the act of the Company, or by operation of law, whether under the provisions of the statutes relating to the consolidation or merger of corporations or otherwise, without the consent of the City, acting by the Board, evidenced by an instrument under seal, anything herein contained to the contrary thereof in anywise notwithstanding, and the granting, giving or waiving of any one or more of such consents shall not render unnecessary any subsequent consent or consents.

Seventh—Upon the termination of this original contract, or if the same be renewed, then at the termination of the said renewal term, or upon the termination of the rights hereby granted for any cause, or upon the dissolution of the Company before such termination, the tracks and equipments of the Company constructed pursuant to this contract within the streets and avenues shall become the property of the City without cost, and the same may be used or disposed of by the City for any purpose whatsoever, or the same may be leased to any company or individual.

If, however, at the termination of this contract as above, the Board shall so order by resolution, the Company shall, upon thirty (30) days' notice from the Board, remove any and all of its tracks and other equipment constructed pursuant to this contract and the said streets and avenues shall be restored to their original condition at the sole cost and expense of the Company.

Eighth—The Company shall commence construction of the railway herein authorized within three (3) months from the date upon which the consents of the property owners are filed with the Board or from the date of the order of the Appellate Division of the Supreme Court, made pursuant to section 174 of the Railroad Law, confirming the determination of the Commissioners appointed thereunder that such railway ought to be constructed, and shall complete the construction and place the same in full operation within six (6) months from the date of filing such consents or the date of such order, otherwise this right shall cease and determine, and all sums paid, or which may be deposited with the Comptroller of the City, as hereinafter provided, shall thereupon be forfeited to the City; provided that the period for commencement and the period for completion and placing the railway in full operation may be extended by the Board, but the total extension of time for either of such periods shall not exceed in the aggregate six (6) months; and provided, further, that when the commencement or completion of said construction shall be prevented by legal proceedings in any court or by works of public improvement, or from other causes not within the control of the Company, the time for the commencement or completion of such construction may be extended for the period of such prevention, but no delay shall be allowed for unless the court proceedings shall be diligently prosecuted by the Company, and provided further, that in no case shall such delay be deemed to begin until the Company shall have given written notice to the Board of any such court proceedings or other occasion of delay, and deliver to the Board copies of any injunction or other orders, and the papers upon which the same shall have been granted, and unless upon the request of the Board the Company shall, in writing, consent that the Board either in its own name as a party, or in the name of the City as a party, may intervene in any such proceedings.

Ninth—Said railway shall be constructed and operated in the latest approved manner of street railway construction and operation, and it is hereby agreed that the Board may require the Company to improve or add to the railway equipment, including rolling stock and railway appurtenances, from time to time, as such additions and improvements are necessary, in the opinion of the Board. Upon failure on the part of the Company to comply with the direction of the Board within a reasonable time, the rights hereby granted shall cease and determine.

Tenth—Said railway shall be constructed, maintained and operated subject to the supervision and control of all the authorities of the City who have jurisdiction in such matters, as provided by the Charter of the City.

No construction upon said railway shall be commenced until written permits have been obtained from the proper City officials.

In any permits so issued such officials may also impose such conditions, as a condition of the granting of the same, as are necessary for the purpose of protecting any structures, in the streets and avenues, over which such officials have jurisdiction and the Company shall comply with such conditions.

The electrical equipment to be installed by the Company for the operation of the railway within the limits of the city, whether the same be upon streets and avenues or upon private property, shall be constructed and maintained under the supervision and control of the Commissioner of Water Supply, Gas and Electricity.

Eleventh—Said railway may be operated by overhead electric power substantially similar to the overhead electric system now in use by street surface railways in the Borough of The Bronx, or by any other motive power, except locomotive steam power or horse power, which may be approved by the Board, and consented to by the abutting property owners, in accordance with the provisions of law, and by the Public Service Commission for the First District of the State of New York.

Provided, however, that the Board, upon giving to the Company one (1) year's notice, may require the Company to operate its railway upon the whole or upon any portion of its route, by underground electric power substantially similar to the sys-

tem now in use on the street surface railways in the Borough of Manhattan, or by any other practical motive power then in use which does not require the use of poles and overhead wires in the streets and avenues, and thereupon to discontinue the use of the overhead trolley system, and to remove its poles, wires and other structures used by it for that purpose from the streets and avenues of the City.

Twelfth—Upon six (6) months' notice by the Board to the Company, all wires for the transmission of power, except trolley wires, for the operation of the railway, upon all or any portion of the route hereby authorized, shall be placed in conduits beneath or alongside of the railway. The Company shall provide in such conduits two (2) ducts not less than three (3) inches in diameter for the exclusive use of the City. Such conduits shall be used only by the Company for the operation of its railway and by the City, as above.

Thirteenth—The rate of fare for any passenger upon said railway shall not exceed five (5) cents and the Company shall not charge any passenger more than five (5) cents for one continuous ride from any point on its road or on any road, line or branch operated by it or under its control to any other point thereof, or any connecting branch thereof within the limits of the City.

The Company shall carry free upon the railway hereby authorized during the term of this contract all members of the Police and Fire Departments of the City, when such employees are in full uniform.

Fourteenth—No cars shall be operated upon the railway hereby authorized, other than passenger cars and cars necessary for the repair or maintenance of the railway, and no freight cars shall be operated upon the tracks of said railway.

Fifteenth—The Company shall attach to each car run over the said railway proper fenders and wheel guards, in conformity with such laws and ordinances as are now in force, or may hereafter, during the term of this contract, be enacted or adopted by the State or City authorities, or as may be required by resolution of the Board.

Sixteenth—All cars which are operated on said railway shall be heated during the cold weather, in conformity with such laws and ordinances as are now in force, or may hereafter, during the term of this contract, be enacted or adopted by the State or City authorities, or as may be required by resolution of the Board.

Seventeenth—All cars operated on said railway shall be well lighted by electricity, or by some lighting system equally efficient, or as may be required by resolution of the Board.

Eighteenth—Cars on the said railway shall run at intervals of not more than thirty (30) minutes both day and night, and as much oftener as reasonable convenience of the public may require, or as may be directed by the Board.

Nineteenth—The Company, so long as it shall continue to use any of the tracks upon the streets and avenues in which said railway shall be constructed, shall, if directed by the President of the Borough of The Bronx, cause to be watered at least three (3) times every twenty-four (24) hours when the temperature is above thirty-five (35) degrees Fahrenheit, the entire width of the streets and avenues, except when the width of such streets and avenues shall exceed sixty (60) feet between curb lines, in which case the Company shall cause to be watered only sixty (60) feet in width of such roadway, and the Company shall provide for such purpose at least one tank car, the capacity of which shall be sufficient to water such streets and avenues in a satisfactory manner.

Twentieth—The Company shall at all times keep the streets and avenues upon which the said railway is constructed, between its tracks, the rails of its tracks and for a distance of two (2) feet beyond the rails on either side thereof, free and clear from ice and snow; provided, however, that the Company shall, at the option of the Commissioner of Street Cleaning, enter into an agreement for each winter season, or part thereof, to clean an equivalent amount of street surface from house line to house line.

Twenty-first—As long as said railway or any portion thereof remains in any street or avenue, the Company shall pave and keep in permanent repair that portion of the surface of the street or avenue in which the said railway is constructed, between its tracks, the rails of its tracks and for a distance of two (2) feet beyond the rails on either side thereof, under the supervision of the local authorities, whenever required by them to do so, and in such manner as they may prescribe. In case of the neglect of the Company to make pavement or repairs after the expiration of twenty (20) days' notice to do so from the President of the Borough of The Bronx, said President may make the same at the expense of the Company. And the City shall have the right to change the material or character of the pavement of any street or avenue, and in that event the Company shall be bound to replace such pavement in the manner directed by the proper City official, at its own expense, and the provisions as to repairs herein contained shall apply to such renewed or altered pavement.

Twenty-second—Any alteration to the sewerage or drainage systems or to any other subsurface or to any surface structures in the streets, required on account of the construction or operation of the railway, shall be made at the sole cost of the Company, and in such manner as the proper City officials may prescribe.

Twenty-third—It is agreed that the right hereby granted to operate a street surface railway shall not be in preference or in hindrance to public work of the City, and should the said railway in any way interfere with the construction of public works in the streets and avenues, whether the same is done by the City directly or by a contractor for the City, the Company shall, at its own expense, protect or move the tracks and appurtenances in the manner directed by the City officials having jurisdiction over such public work.

Twenty-fourth—Should the grades or lines of the streets and avenues in which the railway is hereby authorized be changed at any time after the railway has been constructed and during the term of this contract, the Company shall, at its own expense, change its tracks and appurtenances to conform with such new grades and lines, and during the construction of any public improvement upon said streets and avenues the Company shall take care of and protect the tracks and appurtenances at its own expense, all to be done subject to the direction of the City officials having jurisdiction over the construction of such change.

Twenty-fifth—The Company shall submit to the Board a report not later than November 1 of each year for the year ending September 30 next preceding, and at any other time, upon request of the Board, which shall state:

1. The amount of stock issued, for cash, for property.
2. The amount paid in as by last report.
3. The total amount of capital stock paid in.
4. The funded debt by last report.
5. The total amount of funded debt.
6. The floating debt as by last report.
7. The total amount of floating debt.
8. The total amount of funded and floating debt.
9. The average rate per annum of interest on funded debt.
10. Statement of dividends paid during the year.
11. The total amount expended for same.
12. The names of the directors elected at the last meeting of the corporation held for such purpose.
13. Location, value and amount paid for real estate owned by the Company as by last report.
14. Location, value and amount paid for real estate now owned by the Company.
15. Number of passengers carried during the year.
16. Total receipts of Company for each class of business.
17. Amounts paid by the Company for damage to persons or property on account of construction and operation.
18. Total expenses for operation, including salaries.

—and such other information in regard to the business of the Company as may be required by the Board.

Twenty-sixth—The Company shall at all times keep accurate books of account of the gross receipts from all sources within the limits of the City, and shall, on or before November 1 of each year, make a verified report to the Comptroller of the City of the business done by the Company, for the year ending September 30 next preceding, in such form as he may prescribe. Such report shall contain a statement of such gross receipts, the total miles in operation within the limits of the City and the miles of railway constructed and operated under this contract, and such other information as the Comptroller may require. The Comptroller shall have access to all books of the Company for the purpose of ascertaining the correctness of its report, and may examine its officers under oath.

Twenty-seventh—In case of any violation or breach or failure to comply with any of the provisions herein contained, or with any orders of the Board, acting under the powers herein reserved, the franchise or consent herein granted may be for-

feited by a suit brought by the Corporation Counsel, on notice of ten (10) days to the Company, or at the option of the Board by resolution of said Board, which said resolution may contain a provision to the effect that the railway constructed and in use by virtue of this contract shall thereupon become the property of the City without proceedings at law or in equity. Provided, however, that such action by the Board shall not be taken until the Board shall give notice to the Company to appear before it on a certain day not less than ten (10) days after the date of such notice, to show cause why such resolution declaring the contract forfeited should not be adopted. In case the Company fails to appear action may be taken by the Board forthwith.

Twenty-eighth—If the Company shall fail to give efficient public service at the rates herein fixed, or fail to maintain its structures and equipment as herein provided in good condition throughout the whole term of this contract, the Board may give notice to the Company specifying any default on the part of the Company, and requiring the Company to remedy the same within a reasonable time; and upon the failure of the Company to remedy such default within a reasonable time, the Company shall, for each day thereafter during which the default or defect remains, pay to the City the sum of two hundred and fifty dollars (\$250) as fixed or liquidated damages, or the Board, in case such structures or equipment which may affect the surface of the streets shall not be put in good condition within a reasonable time after notice by the Board as aforesaid, shall have the right to make all needed repairs at the expense of the Company, in which case the Company shall pay to the City the amount of the cost of such repairs, with legal interest thereon, all of which sums may be deducted from the fund hereinafter provided for.

Twenty-ninth—The Company shall assume all liability to persons or property by reason of the construction or operation of the railway authorized by this contract, and it is a condition of this contract that the City shall assume no liability whatsoever to either persons or property on account of the same, and the Company hereby agrees to repay to the City any damage which the City shall be compelled to pay by reason of any acts or default of the Company.

Thirtieth—This grant is upon the express condition that any and all sums of money or any and all securities heretofore deposited with the Comptroller by the Company under and pursuant to franchises heretofore granted to it by the City as a fund for the faithful performance by the Company of the terms and conditions of the several franchises so granted, shall form a fund for the performance by the Company of all the terms and conditions of this contract and compliance with all orders of the Board acting under the powers herein reserved, especially those which relate to the payment of the annual charges for the privilege hereby granted, the rendering of efficient public service at the rates herein fixed, the repairs of the street pavement, the removal of snow and ice, the quality of construction of the railway and the maintenance of the property in good condition throughout the whole term of the contract, and in case of default in the performance by the Company of such terms and conditions, or compliance with such orders, or either or any of them, the City shall have the right to cause the work to be done and the materials to be furnished for the performance thereof, after due notice, and shall collect the reasonable cost thereof from the said fund without legal proceedings; or, after default in the payment of the annual charges, shall collect the same, with interest, from the said fund after ten (10) days' notice to the Company; or, in case of failure to observe the said terms and conditions of this contract and orders of the Board hereunder, relating to the headway, heating and lighting of cars, fenders, wheelguards and watering of street pavements, the Company shall pay a penalty of fifty dollars (\$50) per day for each day of violation, and the further sum of ten dollars (\$10) per day for each car that shall not be properly heated, lighted or supplied with fenders or wheelguards, in case of a violation of the provisions relating to those matters.

The procedure for the imposition and collection of the penalties in this contract shall be as follows:

The Board, on complaint made, shall give notice to the Company, directing its President, or other officer, to appear before the Board on a certain day not less than ten (10) days after the date of such notice, to show cause why the Company should not be penalized in accordance with the foregoing provisions. If the Company fails to make an appearance, or, after a hearing, appears in the judgment of the Board to be in fault, said Board shall forthwith impose the prescribed penalty, or where the amount of the penalty is not prescribed herein, such amount as appears to the Board to be just, and without legal procedure direct the Comptroller to withdraw the amount of such penalty from the security fund deposited with him. In case of any drafts made upon the security fund the Company shall, upon ten (10) days' notice pay to the City a sum sufficient to restore said security fund to the original amount, and in default thereof this contract shall be cancelled and annulled at the option of the Board, acting in behalf of the City. No action or proceeding or right under the provisions of this contract shall affect any other legal rights, remedies or causes of action belonging to the City.

Thirty-first—The words "notice" or "direction," wherever used in this contract, shall be deemed to mean a written notice or direction. Every such notice or direction to be served upon the Company shall be delivered at such office in the City as shall have been designated by the Company, or if no such office shall have been designated, or if such designation shall have for any reason become inoperative, shall be mailed in the City, postage prepaid, addressed to the Company at the City. Delivery or mailing of such notice or direction as and when above provided shall be equivalent to direct personal notice or direction, and shall be deemed to have been given at the time of delivery or mailing.

Thirty-second—The words "streets or avenues" and "streets and avenues," wherever used in this contract, shall be deemed to mean streets, avenues, highways, parkways, driveways, concourses, boulevards, bridges, viaducts, tunnels, public places or any other property to which the City has title or over which the public has an easement, encountered in the route hereinabove described, and upon or in which authority is hereby given to the Company to construct a railway.

Thirty-third—If at any time the powers of the Board or any other of the authorities herein mentioned or intended to be mentioned shall be transferred by law to any other board, authority, officer or officers, then and in such case such other board, authority, officer or officers shall have all the powers, rights and duties herein reserved to or prescribed for the Board or other authorities, officer or officers.

Section 3. Nothing in this contract shall be construed as in any way limiting the present or future jurisdiction of the Public Service Commission under the laws of the State of New York.

Section 4. This grant is also upon the further and express condition that the provisions of Article 5, and the other provisions of the Railroad Law pertinent hereto, shall be strictly complied with by the Company.

Section 5. The Company promises, covenants and agrees on its part and behalf to conform to and abide by and perform all the terms and conditions and requirements in this contract fixed and contained.

In Witness Whereof, the party of the first part, by its Mayor, thereunto duly authorized by the Board of Estimate and Apportionment of said City, has caused the corporate name of said City to be hereunto signed and the corporate seal of said City to be hereunto affixed; and the party of the second part, by its officers, thereunto duly authorized, has caused its corporate name to be hereunto signed and its corporate seal to be hereunto affixed, the day and year first above written.

THE CITY OF NEW YORK,

[CORPORATE SEAL.] By..... Mayor.

Attest: City Clerk.

UNION RAILWAY COMPANY OF NEW YORK CITY.

[SEAL.] By..... President.

Attest: Secretary.

[Here add acknowledgments.]

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx and Queens—12.

FRENCH TELEGRAPH AND CABLE COMPANY; COMMERCIAL CABLE COMPANY.

The Secretary presented the following:

The City of New York, Department of Water Supply, Gas and Electricity, Commissioner's Office, 13-21 Park Row, New York, December 27, 1912.

JOSEPH HAAG, Esq., Secretary, Board of Estimate and Apportionment, 277 Broadway

City:

Dear Sir—It is reported that the French Telegraph and Cable Company are now operating electrical conductors, leased from the Commercial Cable Company, between their office at 25 Broad street and their ocean cable at Manhattan Beach. This com-

pany maintain branch offices where messages are received and despatched to the following buildings: World Building, 3 Mercer street, 1 Worth street, 581 Broadway, 65 5th avenue, 281 5th avenue.

They also operate telegraph circuits leased from the New York Telegraph Company from their main office to a number of other points in the Boroughs of Manhattan and The Bronx.

From an examination of the files of this Department I have been unable to locate any record of a franchise to this company authorizing the operation of its own or leased wires over and under the streets of this City. I, therefore, deem it advisable that the Board of Estimate and Apportionment investigate this matter.

Yours truly, HENRY S. THOMPSON, Commissioner.

Which was referred to the Bureau of Franchises.

UNITED STATES AND HAYTI TELEGRAPH AND CABLE COMPANY; COMMERCIAL CABLE COMPANY.

The Secretary presented the following:

The City of New York, Department of Water Supply, Gas and Electricity, Commissioner's Office, 13-21 Park Row, New York, December 24, 1912.

JOSEPH HAAG, Esq., Secretary, Board of Estimate and Apportionment, 277 Broadway, Manhattan.

Dear Sir—It is reported that the United States and Hayti Telegraph and Cable Company is now operating electrical conductors leased from the Commercial Cable Company and connecting with the telegraph instruments in their office, 25 Broad street, and their cables which terminate at Manhattan Beach.

I have been unable to locate a record of any franchise or authority to this company to operate its own or leased cables in subways beneath the streets. I would, therefore, suggest that the Board of Estimate and Apportionment investigate this matter and ascertain if the company has proper authority to maintain and operate said electrical conductors. Yours truly,

HENRY S. THOMPSON, Commissioner.

Which was referred to the Bureau of Franchises.

MEXICAN TELEGRAPH COMPANY.

The Secretary presented the following:

The City of New York, Department of Water Supply, Gas and Electricity, Commissioner's Office, 13-21 Park Row, New York, December 13, 1912.

JOSEPH HAAG, Esq., Secretary, Board of Estimate and Apportionment, 277 Broadway, Manhattan.

Dear Sir—It is reported that the Mexican Telegraph Company, main office, 66 Broadway, is at present operating electric cables through several of the streets in the Borough of Manhattan and across and upon the Brooklyn Bridge. These cables probably extend through Brooklyn, but the Department has not attempted to locate them in said Borough.

I have been unable to find any record of a franchise to this company authorizing it to operate these cables. It is claimed, however, that the Company received a franchise to install and maintain a cable from Pier A, Manhattan, to Coney Island, but this cable was abandoned some years ago. I cannot find any record of this alleged franchise to maintain the single cable.

I would recommend that the Board of Estimate and Apportionment make an investigation, to ascertain whether this company has lawful authority to transact telegraph or other electrical service in its own name, or operate wires leased to it by the New York Telephone Company. Yours truly,

HENRY S. THOMPSON, Commissioner.

Which was referred to the Bureau of Franchises.

CITY ISLAND RAILROAD COMPANY.

A communication was received from the Public Service Commission for the First District, transmitting certified copy of order adopted by said Commission directing a hearing on January 29, 1913, on the application of the Receiver of the City Island Railroad Company for approval of change of gauge of the railroad tracks of said Company.

The communication was ordered filed and the Engineer, Bureau of Franchises, instructed to attend hearing.

COMMUNICATIONS FROM THE MAYOR'S OFFICE.

Communications were received from the Mayor's office returning duly approved by His Honor the Mayor on December 24, 1912, resolutions adopted by this Board December 19, 1912, granting and rescinding certain privileges and designating newspapers as follows:

(a) Granting the Kingsbridge Railway Company permission to maintain and operate by the overhead electric system an existing single track railway upon and along 218th street between 9th and 10th avenues, Borough of Manhattan, from the westerly track of the Third Avenue Railway Company in 10th avenue and thence by means of three spurs into the car barn of the last named company between 216th and 218th streets.

(b) Granting the Mason and Hanger Company permission to construct, maintain and use a narrow gauge railroad track upon and along Van Alst avenue, from Sedgwick avenue to Albany road, Borough of The Bronx.

(c) Granting the National Sugar Refining Company of New Jersey permission to maintain and use two pipes containing smaller pipes for the conveyance of certain material under and across the intersection of Front and Pidgeon streets, Long Island City, Borough of Queens, connecting the sugar refinery and the machine shop of the grantee.

(d) Granting the American Sugar Refining Company of New York permission to install, maintain and use a conduit under and across Kent avenue, north of South Second street, Borough of Brooklyn, connecting properties of the grantee on opposite sides of said street for the purpose of transmitting electric current between said premises.

(e) Granting the Arch Engineering Company permission to construct, maintain and use a narrow gauge railroad track in Ditmars avenue and Goodrich street, Long Island City, Borough of Queens.

(f) Rescinding consent granted the Church of the Immaculate Conception of Williamsbridge to install, maintain and use a 7-inch pipe under and across Holland avenue north of Gun Hill road, Borough of The Bronx, connecting the church and the parish building on opposite sides of said avenue.

(g) Designating "The Sun" and the "New York Times" as the two daily newspapers in which the form of contract modifying ordinance, as amended, granting a franchise to the New York, Westchester and Boston Railway Company, shall be published prior to the final hearing on January 30, 1913.

Which were ordered filed.

UNION RAILWAY COMPANY OF NEW YORK CITY.

In the matter of the franchise granted the Union Railway Company of New York City to construct, maintain and operate a street surface railway upon and along West 230th street, from Bailey avenue to Broadway, Borough of The Bronx.

This franchise was granted by resolution adopted by this Board December 5, 1912, approved by the Mayor December 6, 1912.

The Secretary presented the following:

Bureau of Franchises, January 10, 1913.

Hon. WILLIAM J. GAYNOR, Mayor, Chairman, Board of Estimate and Apportionment: Sir—By resolution adopted by the Board of Estimate and Apportionment December 5, 1912, approved by the Mayor December 6, 1912, the Union Railway Company of New York City was granted a franchise to construct, maintain and operate a street surface railway upon and along West 230th street, from Bailey avenue to Broadway, Borough of The Bronx.

The contract as authorized by said resolution was executed by the President and the Secretary of the Company December 31, 1912, and by the Mayor and the City Clerk January 3, 1913, and bears the latter date.

The original contract has been placed on file in this office and the duplicate original delivered to the Company.

It is recommended that the papers be filed. Respectfully,

HARRY P. NICHOLS, Engineer, Chief of Bureau.

Which was ordered filed.

THE NEW YORK INDEPENDENT TELEPHONE COMPANY.

In the matter of the communication from the Department of Water Supply, Gas and Electricity, stating the New York Independent Telephone Company was operating signal wires and using the streets and highways without authority.

By resolution adopted by this Board May 23, 1912, this company was directed to present an application for the right to continue such use of the streets on or before June 7, 1912, which time was extended by several resolutions adopted by the Board until January 6, 1913, which latter extension it was expressly stated would be final.

The Secretary presented the following:

Bureau of Franchises, January 11, 1913.

Hon. WILLIAM J. GAYNOR, Mayor, Chairman of the Board of Estimate and Apportionment:

Sir—By communication dated April 15, 1912, the Department of Water Supply, Gas and Electricity called the attention of the Board to the fact that the New York Independent Telephone Company and the Mercantile Burglar Alarm Company were operating signal wires and using the public highways and streets, apparently without legal authority. Subsequent to the receipt of that communication, the Mercantile Burglar Alarm Company applied for and was granted a franchise, thereby validating its use of the streets.

After an investigation by this Bureau regarding the New York Independent Telephone Company, a report was submitted to the Board on May 23, 1912, calling attention to the fact that the courts had held the Company to be without proper authority to use the streets, whereupon a resolution was adopted requiring the Company to submit an application for a franchise on or before Friday, June 7, 1912, if it desired to continue its use of the streets, and to advise the Board on or before Friday, May 31, as to its intentions.

Upon request of the Company, it was on June 6 granted an extension of time to and until July 6, 1912, which time was further extended on July 11, 1912, to and until September 7, 1912. On August 30, Mr. William H. Page, Counsel for the Company, addressed a communication to the Board, requesting a further extension of time until January 6, 1913, and, after consideration, this Bureau, on September 19, submitted a report to the Board, recommending that the said extension be granted, but that it be expressly stated to be a final extension. Acting upon this recommendation, a resolution was adopted granting the Company until January 6, 1913, to comply with the resolution of May 23, 1912.

From an inspection on September 30, 1912, of the Company's central station at 20 Nassau street, it was ascertained that it has in that building a switchboard, the capacity of which is sixty lines. To this switchboard there were at that time twenty-eight subscribers connected. Three cents is charged for each message passing through this board. This is the only form of operation, and the entire extent to which it is now being carried on, that could be ascertained. The Company's wires are laid in ducts of the Empire City Subway Company, Ltd., the territory in which they are located extending from Exchange place on the south to Ann street on the north, and from Trinity place on the west to Hanover street at Wall street on the east.

Subsequent to the adoption of the resolution granting the final extension to January 6, 1913, this Bureau had correspondence with Counsel for the Company, and it was distinctly understood that the Company was to comply with the resolution within the time limited. The total length of time which has been given to the Company to advise the Board regarding its intentions, amounts to over seven months at the present. This is an unusually long period and has never proved to be necessary, to my knowledge, in any other case. I believe that the Company could have come to a conclusion on or before the final return day, but it has totally failed to indicate in any manner what it proposes to do.

It is therefore recommended that, as the Company has been found to be operating in the streets without legal authority, it be called upon to remove its wires within thirty days, and upon its failure to do so, the Commissioner of Water Supply, Gas and Electricity be directed to remove the same and charge the expense of such removal to the Company. It would also seem to be necessary to notify the Empire City Subway Company, Ltd., in whose conduits the New York Independent Company's wires are laid, of the fact that the said wires are illegally installed and maintained, and that the Empire Company has no authority to lease duct space to this telephone company.

A form of resolution for that purpose is submitted herewith. Respectfully,

HARRY P. NICHOLS, Engineer, Chief of Bureau.

The following was offered:

Whereas, The Commissioner of Water Supply, Gas and Electricity, by a communication presented to this Board on April 25, 1912, called attention to the fact that the New York Independent Telephone Company was using the streets of the city without legal authority; and

Whereas, The said Company was, on May 23, 1912, called upon to file an application for a franchise on or before June 7, 1912, if it desired to continue the use of the streets of the city, the said time for the filing of the said application having been extended by this Board to and until January 6, 1913; and

Whereas, The said extension of time to January 6, 1913, was expressly stated to be a final extension; and

Whereas, The Company has altogether failed and omitted to comply with the said resolutions or to indicate in any manner its intention with regard to the same; now, therefore, be it

Resolved, That this Board does hereby order and direct the New York Independent Telephone Company to remove, on or before Saturday, February 15, 1913 all wires, cables or conductors laid or maintained by it within the lines of the public streets or highways of the City of New York, whether in ducts or otherwise; and be it further

Resolved, That the Commissioner of Water Supply, Gas and Electricity be and he is hereby directed to supervise the removal of the wires, cables or conductors of the Company, and in the event of the failure of the Company to comply with the above resolution, he is hereby directed to immediately cause the removal of the said wires, cables or conductors, the expense of such removal to be charged against the Company, and to notify this Board when the said wires, cables or conductors have been removed; and be it further

Resolved, That a copy of this resolution be served upon the Empire City Subway Company, Ltd., and the attention of that Company called to the illegal and unauthorized occupation of its ducts by the New York Independent Telephone Company.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx and Queens—12.

MANHATTAN AND QUEENS TRACTION CORPORATION; SOUTH SHORE TRACTION COMPANY.

The Secretary presented the following:

Manhattan and Queens Traction Corporation, 60 Wall street, New York, January 7, 1913.

Board of Estimate and Apportionment, 277 Broadway, New York City:

Gentlemen—We enclose you herewith a true copy of the assignment from the receivers of the South Shore Traction Company of a certain franchise contract between The City of New York and the said South Shore Traction Company, dated October 29, 1912, to Manhattan and Queens Traction Corporation.

We are sending you this copy certified to by the secretary of the company, which certificate is acknowledged, because we have only one original assignment, and we deem it desirable that that should remain in the files of the corporation.

We desire to advise you that although this assignment is dated on the 24th day of December, 1912, the same was not delivered to the Manhattan and Queens Traction Corporation until December 27, 1912.

We further desire to advise you that the Manhattan and Queens Traction Corporation took over the operation of the local service on the Queensboro Bridge and took entire charge of the property and assets of the South Shore Traction Company within The City of New York, on the 27th day of December, 1912, at midnight of that day. Very truly yours,

MANHATTAN AND QUEENS TRACTION CORPORATION,

By ROBERT S. SLOAN, President.

Manhattan and Queens Traction Corporation, 60 Wall street, New York, January 8, 1913.

Board of Estimate and Apportionment, 277 Broadway, New York City:

Gentlemen—We enclose you herewith a copy, certified to by the secretary of this corporation, of a deed of the tracks of the South Shore Traction Company, and also bill of sale of the personal property of that company in The City of New York, which instruments are executed both by the receivers of the said South Shore Traction Company and by the South Shore Traction Company, and which instruments were duly given to this corporation on the 27th day of December, 1912, and which original instruments have been sent to the Clerk of the County of Queens, at Jamaica,

L. I., to be recorded and filed by him there, and upon advice from him as to the date of filing thereof, we will advise you. Very truly yours,

MANHATTAN AND QUEENS TRACTION CORPORATION,

By ROBERT S. SLOAN, President.

Bureau of Franchises, January 13, 1913.

Hon. WILLIAM J. GAYNOR, Mayor, Chairman of the Board of Estimate and Apportionment:

Sir—By a resolution adopted by the Board of Estimate and Apportionment November 21, and approved by the Mayor November 22, 1912, the consent of the City was given to the South Shore Traction Company to assign, transfer and set over all rights and privileges granted by contract dated October 29, 1912, between the City and said company, so that the same should pass to and vest in the Manhattan and Queens Traction Corporation. The resolutions granting the consent of the City to the assignment of the franchise further provided that in the event of their approval by the Mayor they should not become effective until the South Shore Traction Company filed with the Board a certified copy of a certificate of public convenience and a necessity for the construction of the railway described in the certificate of incorporation of the Manhattan and Queens Traction Corporation. Pursuant to this provision, there was filed with the Board on December 4, 1912, the certificate of the Public Service Commission for the First District that public convenience and necessity required the construction of the railway, and also an order granting the approval of said Commission to the assignment of rights to the Traction Corporation.

By resolution adopted by the Board and approved by the Mayor October 31, 1912, the receivers of the South Shore Traction Company were granted certain extensions of time in which to complete the construction of the several portions of the railway authorized by the contract of October 29, 1912, between the Queensboro Bridge and the Long Island Railroad station in the former village of Jamaica.

Under date of January 7, 1913, the President of the Manhattan and Queens Traction Corporation transmitted to the Board a copy of the assignment by the receivers of the South Shore Traction Company of all their right, title and interest in and to the contract dated October 29, 1912, between the City and said Company, together with any amendments or extensions of time granted in connection therewith, to the Manhattan and Queens Traction Corporation. The assignment is dated December 24, 1912, and the letter transmitting the same states that it was delivered to the Manhattan and Queens Traction Corporation on December 27, 1912, and that at midnight on said day, the Traction Corporation took over the operation of the local service on the Queensboro Bridge and took entire charge of the property and assets of the South Shore Traction Company within the City of New York.

The President of the Traction Corporation has also filed with the Board a copy of a deed dated December 24, 1912, from the receivers of the South Shore Traction Company to the Traction Corporation, which conveys a certain piece of track constructed on the viaduct over the Sunnyside Yards of the Long Island Railroad Company, and also all the right, title and interest of the parties of the first part in and to all constructed, or partly constructed tracks, and all materials for the purpose of construction existing at any point along the proposed route of the railway.

A bill of sale, also dated December 24, 1912, conveys to the Manhattan and Queens Traction Corporation all the physical property, maps, papers and memoranda in the custody of the receivers of the South Shore Company, and used or intended to be used, in connection with the construction or operation of said South Shore Company's line within the City of New York. Attached to the bill of sale is an inventory, made October 31, 1912, which shows that the property conveyed consists of certain furniture in the offices of the superintendent of the Company, the master mechanic, and in the ticket agent's booth; also various classes of construction material, eleven cars, and a large number of maps.

It is recommended that the papers in this matter be filed and that copies of this report be forwarded to the Comptroller and the Commissioner of Bridges, and their attention called to the date on which the Manhattan and Queens Traction Corporation assumed charge of the property of the South Shore Traction Company, in order that the annual compensation and the payments for the use of the tracks upon the Queensboro Bridge and the terminal facilities, for the month of December, 1912, may be correctly proportioned between the two companies. Respectfully,

HARRY P. NICHOLS, Engineer, Chief of Bureau.

The papers were ordered filed and the Secretary instructed to forward copies of the report to the Comptroller and the Commissioner of Bridges.

THE STATEN ISLAND RAILWAY COMPANY.

In the matter of the franchise granted The Staten Island Railway Company to construct, maintain and operate certain railroad tracks over and across Huguenot avenue and other streets and avenues in the Fifth Ward, Borough of Richmond.

This franchise was granted by resolution adopted by this Board December 5, 1912, approved by the Mayor December 6, 1912.

The Secretary presented the following:

Bureau of Franchises, January 4, 1913.

Hon. WILLIAM J. GAYNOR, Mayor, Chairman, Board of Estimate and Apportionment:

Sir—By resolution adopted by the Board of Estimate and Apportionment December 5, 1912, approved by the Mayor December 6, 1912, The Staten Island Railway Company was granted a franchise to construct, maintain and operate certain railroad tracks over and across Huguenot avenue and other streets and avenues in the Fifth Ward, Borough of Richmond.

The contract as authorized by said resolution was executed by the Vice President and the Secretary of the Company December 17, 1912, by the Mayor and the City Clerk December 26, 1912, and bears the latter date.

The original contract has been placed on file and the duplicate original delivered to the Company.

The Departments interested have been advised of the execution of the contract.

It is recommended that the papers be filed. Respectfully,

HARRY P. NICHOLS, Engineer, Chief of Bureau.

Which was ordered filed.

DRY DOCK, EAST BROADWAY AND BATTERY RAILROAD COMPANY.

In the matter of the action for the forfeiture of certain franchise rights and the removal of certain tracks on certain streets by the Dry Dock, East Broadway & Battery Railroad Company in the Borough of Manhattan.

At the meeting of June 20, 1912, a communication was received from the Corporation Counsel stating an offer of judgment had been received whereby the Railroad Company would forfeit and surrender certain franchise rights and requesting to be advised if the Board approved the proposed settlement and if so to grant him permission to accept same on behalf of the City, when by resolution duly adopted the Corporation Counsel was authorized to accept the proposed offer of judgment.

The Secretary presented the following:

Evarts, Choate & Sherman, 60 Wall street, New York, January 2, 1913.

HARRY P. NICHOLS, Esq., Board of Estimate and Apportionment, New York City:

Dear Sir—The final judgment in the action of the People against The Dry Dock, East Broadway & Battery Railroad Company vacating certain franchises, has been entered, and I enclose herewith a copy thereof.

I will have the franchise contract in respect of the crossing at Broadway and Canal street executed, and will send the same to you as soon as possible.

Yours very truly,

H. J. BICKFORD.

Supreme Court, County of New York.

The People of the State of New York, Plaintiffs, against the Dry Dock, East Broadway & Battery Railroad Company, Frederick W. Whitridge as Receiver of the Dry Dock, East Broadway & Battery Railroad Company, The Farmers' Loan and Trust Company and The City of New York, Defendants.

Final Judgment.

This action having been duly commenced by the service of a summons dated November 25, 1911, upon, or the appearance herein of, all the above named defendants; and the defendants, The Dry Dock, East Broadway & Battery Railroad Company and Frederick W. Whitridge as Receiver of The Dry Dock, East Broadway & Battery Railroad Company, having duly appeared herein by Evarts, Choate & Sherman, their attorneys, and answered the complaint herein; and the defendant, The Farmers' Loan & Trust Company, having appeared herein by Geller, Rolston & Horan, its attorneys, and answered said complaint; and the defendant, The City of New York, having appeared herein by Hon. Archibald R. Watson, Corporation Counsel of The City of New York, attorney for said City, and answered said complaint; and all the parties

hereto having by stipulation in writing dated November 6, 1912, consented and agreed that final judgment as therein and in this judgment provided be entered herein, and an order of this Court having been duly made and entered herein on the 9th day of December, 1912, directing that final judgment be entered herein in accordance with said stipulation.

Now, on motion of Hon. Thomas Carmody, Attorney General of the State of New York, attorney for the plaintiffs, and Hon. Archibald R. Watson, Corporation Counsel of The City of New York, attorney for the said City of New York; and in pursuance of said order entered herein December 9, 1912, it is

Ordered, adjudged and decreed as follows, that is to say:

First—That in the year 1860, there was duly enacted by the Legislature of the State of New York, an act entitled "An act to authorize the construction of a Railroad in Avenue D, East Broadway and other streets and avenues in the City of New York," being chapter 512 of the Laws of 1860; and in 1866 there was duly enacted by said Legislature an act entitled "An act to authorize the construction and use of a single railroad track in Essex and certain other streets of The City of New York, and to require the removal and abandonment of use of a single track in Clinton and certain other streets of said City, in lieu thereof," being chapter 866 of the Laws of 1866; and also an act entitled "An Act to authorize the Dry Dock, East Broadway and Battery Railroad Company to extend their railroad tracks, and to authorize the Ninth Avenue Railroad Company to use a portion thereof," being chapter 868 of the Laws of 1866; and also an act entitled, "An act to authorize the extension of railroad tracks in Grand street and certain other streets in the City of New York," being chapter 883 of the Laws of 1866.

Second—That on or about the 8th day of December, 1863, said defendant, The Dry Dock, East Broadway & Battery Railroad Company, filed and recorded its articles of association in the office of the Secretary of State of the State of New York under and pursuant to the act to authorize the formation of railroad corporations, and to regulate the same, passed April 2, 1850, being chapter 140 of the Laws of 1850; and the said defendant was organized and became and now is a corporation created by and existing under and by virtue of the laws of the State of New York.

Third—That the respective grantees named in the said acts, chapter 512 of the Laws of 1860, and chapters 866, 868 and 883 of the Laws of 1866, their successors and assigns, duly accepted the grants, rights, privileges and franchises granted by said acts; and that the said defendant, The Dry Dock, East Broadway & Battery Railroad Company, by virtue of said acts, and by assignment and otherwise, duly acquired and became possessed of and succeeded to whatever rights, privileges and franchises the grantees named in said chapter 512 of the Laws of 1860, or their assigns, had by virtue of said act; and duly acquired and became possessed of whatever rights, privileges and franchises were granted to it by said acts, chapters 866, 868 and 883 of the Laws of 1866.

Fourth—That the said defendant, The Farmers' Loan & Trust Company, is a corporation duly organized and existing under and by virtue of the laws of the State of New York.

Fifth—That the said defendant, The Dry Dock, East Broadway & Battery Railroad Company, on or about December 1, 1892, in order to redeem, pay off and discharge its mortgage bonds theretofore issued for the purpose of completing, finishing and operating its railroads, and in order further to complete, equip and operate its railroads, issued \$950,000 par value of its negotiable general mortgage bonds in the denominations of one thousand dollars each, payable December 1, 1932, with interest at the rate of 5 per cent per annum, being part of a total authorized issue of \$1,000,000 of such bonds; and, in order to secure the payment when due of the principal and interest of said general mortgage bonds issued or to be issued, the said defendant, The Dry Dock, East Broadway & Battery Railroad Company, on or about the said first day of December, 1892, being thereunto duly authorized by law, executed and delivered its general mortgage dated that day to the said defendant, The Farmers' Loan & Trust Company, whereby it granted, bargained, sold, assigned, set over, released, conveyed and confirmed unto said The Farmers' Loan & Trust Company, its successors and assigns, as trustee or trustees, for the payees or holders of said bonds, among other things, all and singular the grants or licenses, rights, privileges and franchises of the said The Dry Dock, East Broadway & Battery Railroad Company under or by virtue of said acts, chapters 512 of the Laws of 1860, and 866, 868 and 883 of the Laws of 1866, and all other railroad rights, privileges and franchises and all railroads, tracks, cars, equipment and property then owned by it, which mortgage was recorded January 12, 1893, in the office of the Register of the City and County of New York in block series (mortgages) section 1, liber 13, page 447, and indexed under block numbers 263, 264 and 265 on the Land Map of The City of New York; and also block series (Mortgages) section 3, liber 19, page 367, and indexed under block number 972 on said Land Map; and that all of said \$950,000 par value of said bonds were duly issued and are secured by said mortgage, and are now outstanding unpaid in the hands of bona fide holders for value.

Sixth—That on or about the first day of February, 1908, by an order of the Circuit Court of the United States for the Southern District of New York, duly made and entered, Frederick W. Whitridge was duly appointed Receiver of The Dry Dock, East Broadway & Battery Railroad Company, and of its railroads, franchises, rights and property, with power to operate the same, and the said defendant Whitridge has ever since been and now is acting as such Receiver.

Seventh—That all the rights, privileges and franchises of the said defendants The Dry Dock, East Broadway & Battery Railroad Company, Frederick W. Whitridge as Receiver of The Dry Dock, East Broadway & Battery Railroad Company and The Farmers' Loan & Trust Company, and each of them, under the said Act, Chapter 512 of the Laws of 1860, or under any other acts or resolutions or ordinances, upon the following routes, that is to say: Battery place, from Broadway to Washington street; Washington street, from Battery place to Cortlandt street; Greenwich street, from Battery place to Cortlandt street; Washington street, from Desbrosses street to Canal street; Greenwich street, from Desbrosses street to Canal street; 11th street, from Avenue B to Avenue C; Avenue D, from its northerly extremity to 14th street; Avenue B, from its northerly extremity to 15th street; Avenue A, from 14th street to 24th street; and Avenue A, from 24th street to 34th street (if extended); be, and they hereby are, forfeited, vacated and annulled; and that the said defendants, and each of them be, and they hereby are, ousted and excluded from holding and exercising said rights, privileges and franchises, and perpetually enjoined and restrained from exercising or holding said rights, privileges or franchises.

Eighth—That all the rights, privileges and franchises of the said defendants, The Dry Dock, East Broadway & Battery Railroad Company, Frederick W. Whitridge as Receiver of The Dry Dock, East Broadway & Battery Railroad Company, and The Farmers' Loan & Trust Company, and each of them, under the said Act, chapter 512 of the Laws of 1860, and under the said acts, chapters 866 and 868 of the Laws of 1866, or under any other acts or resolutions or ordinances or otherwise, to construct, maintain and operate a railroad upon the following portions of the following streets, that is to say: Columbia street, from Grand street to East Houston street; Vestry street, from Washington street to West street; Fulton street, from Broadway to Washington street; Lewis street, from Grand street to 8th street; Houston street, from Goerck to Columbia street; Avenue D, from East Houston street to 14th street; 8th street, from Lewis street to Avenue D; 10th street, from Avenue B to Avenue D; 11th street, from Avenue C to Avenue D; 14th street, from Avenue B to Avenue D; Goerck street, from Houston street to Grand street, be, and they hereby are, forfeited, vacated and annulled; and that said defendants, and each of them, be, and they hereby are, ousted and excluded from holding or exercising said rights, privileges and franchises, and perpetually enjoined and restrained from holding or exercising said rights, privileges or franchises.

Ninth—That all the rights, privileges and franchises of the said defendants, The Dry Dock, East Broadway & Battery Railroad Company, Frederick W. Whitridge, as Receiver of The Dry Dock, East Broadway & Battery Railroad Company, and The Farmers' Loan & Trust Company, and each of them, under the aforesaid act, chapter 512 of the Laws of 1860, or under any other acts or resolutions or ordinances, or otherwise, to lay, construct, maintain and operate a railroad in or upon Lispenard street, from Broadway to Church street, and upon Broadway, from Lispenard street to Canal street, be forfeited, vacated and annulled, if and when the said defendant The Dry Dock, East Broadway & Battery Railroad Company shall obtain a lawful franchise to construct, maintain and operate a street surface railroad on Canal street, from the easterly side of Broadway to Church street, and upon Church street, from Canal street to Lispenard street, and that whenever said franchises shall be perfected, the said defendants and each of them be ousted and excluded from holding or exercising any of said rights, privileges or franchises granted by said act, chapter 512 of the Laws of 1860, and also perpetually enjoined and restrained from holding or exercising the rights, privileges or franchises granted by said act, so far as the same re-

late to the crossing of Broadway, from Canal street, and thence upon Lispenard street, from Broadway to Church street.

Tenth—That the said defendant, The Dry Dock, East Broadway & Battery Railroad Company, shall, whenever The City of New York shall repave or cause to be repaved any portion of any street in which the said defendant's rights, privileges and franchises to construct, maintain and operate a street railroad are forfeited, vacated and annulled as aforesaid, remove its rails and other appurtenances from such portion of any such street, upon receiving from said City a request so to do; and that The City of New York shall have the right to remove such tracks at any time in its discretion.

Eleventh—That said complaint be, and the same hereby is, dismissed upon the merits so far as it relates to and demands judgment in respect of any right, privilege or franchise of said defendants The Dry Dock, East Broadway & Battery Railroad Company, Frederick W. Whitridge as Receiver of The Dry Dock, East Broadway & Battery Railroad Company, and The Farmers' Loan & Trust Company, or any of them, upon or in respect of any route mentioned and referred to in said complaint, which is not expressly forfeited, vacated and annulled by the preceding seventh, eighth and ninth paragraphs hereof; upon condition, however, that, if the said The Dry Dock, East Broadway & Battery Railroad Company, or Frederick W. Whitridge as Receiver of The Dry Dock, East Broadway & Battery Railroad Company, their successors or assigns, shall hereafter fail to operate, in good faith and in accordance with law, any such route, or part of such route, namely: Beach street, from Greenwich street to Washington street; Greenwich street, from North Moore street to Cortlandt street; Washington street, from North Moore street to Cortlandt street; East Broadway, from Grand street to Gouverneur street; East Broadway, from Gouverneur street to Montgomery street; Walker street, from Lafayette street to Canal street; Clinton street, from 2d street to East Broadway; Park Row and Chatam square to Broadway; 2d street, from Avenue A to Avenue B; Essex street, from 2d street to Rutgers street to East Broadway; Cortlandt street, from West street to Greenwich street; Vestry street, from Washington street to Greenwich street; 34th street to Avenue A (if Avenue A be extended to 34th street); then and in any such event nothing contained in said judgment, or in said stipulation, dated November 6, 1912, shall be a bar to any action or proceeding which may thereafter be brought by the People of the State of New York for the forfeiture of such right, privilege or franchise, for any ground of forfeiture which may now exist, or which may exist at the time of the commencement of such action or proceeding.

Dated New York, December 31, 1912.

WM. F. SCHNEIDER, Clerk.

We hereby consent to the making and entry of the foregoing judgment without any other or further notice to us.

Dated December 11, 1912.

THOMAS CARMODY, Attorney General of the State of New York, Attorney for the plaintiffs.

EVARTS, CHOATE & SHERMAN, Attorneys for the defendants The Dry Dock, East Broadway & Battery Railroad Company, and Frederick Whitridge, as Receiver of said Railroad Company.

GELLER, ROLSTON & HORAN, Attorneys for the defendant The Farmers' Loan & Trust Company.

ARCHIBALD R. WATSON, Corporation Counsel of The City of New York, attorney for the defendant, The City of New York.

Which was ordered printed in the minutes and filed.

STAGE COACH COMPANIES; OPERATION AND CONTROL; NEED OF LEGISLATION.

In the matter of the report from the Bureau of Franchises, calling attention to the existing laws relative to the operation and control of stage coach companies, and submitting two proposed bills, amending the Transportation Corporations Law and the Charter, so as to cure the defects.

This report was presented to the Board at the meeting of January 9, 1913, and action was deferred until this day.

The Secretary presented the following:

Oren Root, 60 Broadway, New York, January 14, 1913.

The Board of Estimate and Apportionment:

Dear Sirs—I have examined with much interest the report of the Bureau of Franchises under date of January 2, 1913, upon the need of legislation with respect to stage coach companies in the City of New York.

There have recently been great improvements in the manufacturing of self-propelled vehicles, with the result that such vehicles can now be properly utilized as a part of the transportation system of New York City, although possibly not to the same extent as in many European cities, notably in London. The increasing density of population on Manhattan Island, both residential and business, due to the erection of buildings of greater capacity, and the constant development of the City and of new currents of travel are creating traffic conditions which cannot be handled by the existing transportation systems, with their fixed routes, as satisfactorily as by a more flexible system of self-propelled vehicles. Therefore, if favorable terms are offered, there can be no doubt that capital would avail itself of the opportunity to establish an omnibus service in the City of New York which would be of inestimable advantage to the public.

As pointed out in the report of the Bureau of Franchises, however, the present laws regulating the acquisition of franchises in the City of New York make it impossible for independent capital to enter the field, and, as the Public Service Commission has recently refused to grant to the existing company permission to extend its routes, it follows that further development of the omnibus service will be at a standstill until some further legislation is enacted.

I have examined the recommendations contained in the report submitted to you, and, while these recommendations will make it more easy for independent capital to enter this field, it seems to me that certain modifications should be made.

1. The proposed bill amending the Transportation Corporations Law does not provide that the company shall procure from the Public Service Commission a certificate that public convenience and a necessity require the operation of the route. The City is, of course, the party having the primary interest in this question, but I foresee possible opposition to the bill as drawn, based upon the argument that omnibus franchises should be subject to the same general restrictions as street railroad franchises. In order to avoid such an argument, a provision for a certificate of public convenience and a necessity might well be inserted, together with such other provisions of section 9 of the Railroad Law as are applicable.

2. The bill amending the Transportation Corporations Law provides that any corporation which has heretofore established or may hereafter establish any stage or omnibus routes in a city having a population of one million or more shall pay to such city a license fee of \$20 per annum for each such stage or omnibus, and shall also pay to such city 5 per centum per annum of its gross receipts. So far as existing corporations are concerned, this provision would probably be ineffective, and it would seem more advisable to leave such provisions to be disposed of in the contract between the City and the company, rather than make them obligatory by law.

3. The bill amending the Transportation Corporations Law also provides that no stage or omnibus route shall be established in a city having a population of one million or more without the consent of owners of one-half in value of the property along the route. In the case of stage coach companies the requirement of property owners' consents seems unnecessary. It is true that such consents are required in the case of street railroads, but the operation of a stage coach company differs radically from the operation of a street railroad. In the case of a street railroad permanent structures are laid in the streets, and operation over such structures is very much more dangerous than the operation of a stage route. A stage coach does not differ widely from any other vehicle, and the operation of such coaches on streets such as 5th avenue and Park avenue would form a very small portion of the total traffic. The requirement of property owners' consents operates against the entrance of independent capital into the field, for the reason that it necessitates the expenditure of a large amount of capital which produces no direct return. The experience of the street car companies of Manhattan Island has shown that the expense of obtaining property owners' consents runs from \$2 upwards per foot of single track. The requirement of property owners' consents could, therefore, well be eliminated, as the interests of the public are amply protected.

I have received assurances from persons interested in the establishment of stage coach routes that if proper legislation can be secured, and particularly if the requirement of property owners' consents can be waived, a sufficient amount of capital will be advanced for the purpose of establishing a satisfactory system of self-propelled stage coaches operating between traffic centers not now served by the existing company, and over such other routes as may seem desirable.

I therefore request your Board to adopt a resolution substantially as recommended in the report, directing the Corporation Counsel to cause proper bills to be introduced in the Legislature to carry out the objects set forth above, and to do all in his power to secure the enactment of such bills into law. Yours very truly,

OREN ROOT.

William H. Page, counsel for the Fifth Avenue Coach Company, appeared and requested action be deferred. William A. Evans, counsel for the New York Motor Bus Co., appeared in favor of the proposed legislation.

The following was offered:

Resolved, That the Corporation Counsel be and he is hereby requested to examine the proposed bills accompanying report dated January 2, 1913, from the Bureau of Franchises, upon the need of legislation to govern the operation and control of stage coach companies in the City of New York, with suggestions as to amendments to the Transportation Corporations Law and the Charter, and, if he determines the proposed bills are in proper form and will accomplish the objects sought, as set forth in said report, cause their introduction in both branches of the Legislature during the present session, and use his best efforts to secure their enactment into law; and be it further

Resolved, That the Corporation Counsel be and he is hereby requested to advise this Board of the status of the matter as it progresses from time to time.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx and Queens—15.

NEW YORK TIMES COMPANY; NEW YORK TIMES BUILDING COMPANY.

In the matter of the consent granted the New York Times Company and the New York Times Building Company to jointly maintain and use a conduit, as actually constructed, under, along and across 7th avenue and West 43d street, Borough of Manhattan, connecting the Times Building and the Times Annex, 217-229 West 43d street.

This consent was granted by resolution adopted by this Board December 5, 1912, approved by the Mayor December 6, 1912.

The Secretary presented the following:

Bureau of Franchises, January 3, 1913.

Hon. WILLIAM J. GAYNOR, Mayor, Chairman, Board of Estimate and Apportionment:

Sir—By resolution adopted by the Board of Estimate and Apportionment December 5, 1912, approved by the Mayor December 6, 1912, the New York Times Company and the New York Times Building Company were granted permission jointly to maintain and use a conduit as actually constructed under, along and across 7th avenue and West 43d street, Borough of Manhattan, connecting the Times Building and the Times Annex, 217 to 229 West 43d street, for the purpose of conveying steam, electric current and messages between said premises.

The resolution provided in part as follows:

"That this resolution shall become null and void unless the said New York Times Company and the New York Times Building Company shall jointly duly execute an instrument in writing to the satisfaction of the Board of Estimate and Apportionment, and file the same in the office of the said Board within thirty (30) days after the approval of this resolution by the Mayor, wherein the said companies shall accept this consent, and promise, covenant and agree that the consent of the Board of Estimate and Apportionment so given to the alteration and location of the said conduit shall in no wise change, alter or amend any of the terms, conditions and requirements in the original consent fixed and contained, and which said consent shall remain in full force and effect as herein and hereby expressly amended."

Under and pursuant to the above quoted section the grantees presented an agreement dated December 13, 1912.

This agreement was approved as to form by the Corporation Counsel and returned to this office with a communication dated December 24, 1912.

Certified copies of the approved resolution have been forwarded to the grantees and to the officials interested.

It is recommended that the papers be filed. Respectfully,

HARRY P. NICHOLS, Engineer, Chief of Bureau.

Which was ordered filed.

VINTON CONTRACTING COMPANY.

A communication was received from the president of the Vinton Contracting Company, stating the construction of the steam railroad track in Zerega avenue, from Turnbull avenue to Ludlow avenue, Borough of The Bronx, has been completed.

This consent was granted by resolution adopted by this Board September 19, 1912, approved by the Mayor September 23, 1912, and the notice is given in conformity with section 14 of the consent.

The communication was ordered filed.

PATRICK RYAN; PATRICK RYAN CONSTRUCTION CORPORATION.

In the matter of the consent granted Patrick Ryan to construct, maintain and operate

(a) A bridge over and across the Boulevard, between Ditmars avenue and Potter avenue, Long Island City, Borough of Queens;

(b) A 36-inch gauge railroad track across and on the surface of Van Alst avenue and other streets, Long Island City, Borough of Queens.

This consent was granted by resolution adopted by this Board November 21, 1912, approved by the Mayor November 22, 1912.

The Secretary presented the following:

Bureau of Franchises, January 3, 1913.

Hon. WILLIAM J. GAYNOR, Mayor, Chairman, Board of Estimate and Apportionment:

Sir—By resolution adopted by the Board of Estimate and Apportionment November 21, 1912, approved by the Mayor November 22, 1912, Patrick Ryan was granted permission to construct, maintain and operate

(a) A bridge over and across the Boulevard, between Ditmars avenue and Potter avenue, Long Island City, Borough of Queens.

(b) A thirty-six-inch gauge railroad track across and on the surface of Van Alst avenue, Hallet street, Howland street, Crescent street, Merchants street and Goodrich street, between Ditmars avenue and Potter avenue, and within the right of way of the New York Connecting Railroad in Long Island City, Borough of Queens.

Section 18 of the consent provides as follows:

"18. This consent shall be null and void unless said grantee shall duly execute an instrument in writing, wherein said grantee shall accept this consent and shall promise, covenant and agree to conform to, abide by and perform all the terms, conditions and requirements in this consent fixed and contained, and file said instrument with the Board of Estimate and Apportionment of The City of New York within thirty (30) days after the approval of this consent by the Mayor; provided, however, that such time may be extended by the Board of Estimate and Apportionment.

And said grantee shall promise, covenant and agree in said instrument to hold The City of New York harmless from all damages to persons or property which may result from the construction, use, maintenance or operation of the structures hereby authorized."

Under and pursuant to the above-quoted section, the grantee presented an agreement dated December 17, 1912.

This agreement was approved as to form by the Corporation Counsel and returned to this office with a communication dated December 24, 1912.

Certified copies of the approved resolution have been forwarded to the grantee and to the officials interested.

It is recommended that the papers be filed. Respectfully,

HARRY P. NICHOLS, Engineer, Chief of Bureau.

Which was ordered filed.

Patrick Ryan, Contractor, 185 Broadway, New York, January 4, 1913.
Board of Estimate and Apportionment of The City of New York, 277 Broadway, New York City:

Gentlemen—I hereby apply for leave to assign the franchise granted me under Approved Resolution No. 89 to construct, maintain and operate a bridge across the Boulevard, and a thirty-six-inch gauge railroad track across and on certain streets in Long Island City, Borough of Queens, to the Patrick Ryan Construction Corporation, a corporation organized under the laws of the State of New York and formed

by me for the purpose of carrying out the work for which the franchise was needed, and hereby request that you consent in writing to such assignment pursuant to section 4 of said Approved Resolution. I am President of the Patrick Ryan Construction Corporation and have entire charge of its affairs. Yours very truly, P. RYAN.

Bureau of Franchises, January 6, 1913.

Hon. WILLIAM J. GAYNOR, Mayor, Chairman, Board of Estimate and Apportionment:

Sir—By resolution adopted by the Board of Estimate and Apportionment November 21, 1912, and approved by the Mayor November 22, 1912, consent was granted to Patrick Ryan for a term of one year from the date of approval by the Mayor, to the construction, maintenance and use of,

1. A bridge over and across the Boulevard, between Ditmars avenue and Potter avenue, Long Island City, Borough of Queens.

2. A thirty-six-inch gauge railroad track across and on the surface of Van Alst avenue, Hallet street, Howland street, Crescent street, Merchants street and Goodrich street, between Ditmars avenue and Potter avenue, and within the right-of-way of the New York Connecting Railroad Company, in Long Island City, Borough of Queens,

—for the purpose of conveying material from the East River, along the said right-of-way, for use in constructing piers of the New York Connecting Railroad.

Pursuant to the terms and conditions of the consent, the grantee filed his certificate of acceptance with the Board of Estimate and Apportionment, and deposited on January 4, 1913, a security deposit of one thousand dollars (\$1,000).

Section 4 of the consent provides as follows:

"This consent is for the exclusive use of the grantee, and shall not be assigned either in whole or in part or leased or sublet in any manner, nor shall title thereto or right, interest or property therein pass to or vest in any other person, firm or corporation whatsoever, either by the acts of the grantee or by operation of law, without the consent in writing of The City of New York, acting by the Board of Estimate and Apportionment."

A petition dated January 4, 1913, has now been presented to the Board of Estimate and Apportionment by Patrick Ryan requesting the permission of the Board to the transfer of the said privilege to the Patrick Ryan Construction Corporation, a company organized under the laws of the State of New York, and formed for the purpose of carrying on the work for which the consent was originally obtained.

There would seem to be no objection to the transfer and assignment of this consent to the corporation, as requested. In case the Board should see fit to grant its consent, the assignee should be required to execute an instrument in writing, and file the same with the Board of Estimate and Apportionment, wherein it shall promise and agree to abide by and perform each and all of the terms and conditions of the resolution of November 21, 1912, and also agree to pay to the Comptroller within sixty (60) days of the approval of this consent by the Mayor, the sum of twenty-five dollars (\$25) to cover the cost of report and publication.

The Comptroller should be authorized to return the security of one thousand dollars deposited by Patrick Ryan after the Patrick Ryan Construction Corporation has complied with the terms and conditions of the consent by depositing a security fund of one thousand dollars (\$1,000), and filing the above-mentioned agreement with the Board.

A resolution is herewith submitted for adoption authorizing the transfer of the said consent. Respectfully, HARRY P. NICHOLS, Engineer, Chief of Bureau.

The following was offered:

Whereas, By resolution adopted by the Board of Estimate and Apportionment November 21, 1912, and approved by the Mayor November 22, 1912, permission was granted to Patrick Ryan to construct, maintain and use,

1. A bridge over and across the Boulevard, between Ditmars avenue and Potter avenue, Long Island City, Borough of Queens, and

2. A thirty-six-inch gauge railroad track across and on the surface of Van Alst avenue, Hallet street, Howland street, Crescent street, Merchants street and Goodrich street, and within the right-of-way of the New York Connecting Railroad Company, in Long Island City, Borough of Queens,

—for the purpose of conveying material from the East River, along the said right-of-way, for use in constructing piers of the New York Connecting Railroad, and

Whereas, A petition dated January 4, 1913, has been presented to the Board of Estimate and Apportionment by Patrick Ryan, for its consent to the transfer by him of all his right, title and interest in and to the said bridge and track, to the Patrick Ryan Construction Corporation, a company organized under the laws of the State of New York, and formed for the purpose of carrying out the work for which the said privilege was originally requested; now, therefore, be it

Resolved, That the consent of the corporation of The City of New York be and the same is hereby given to the assignment of the interest of Patrick Ryan in and to the aforesaid bridge and track, and his right to use the same, to the Patrick Ryan Construction Corporation, a domestic corporation; provided, however, that the said assignee shall execute an instrument in writing, wherein it shall accept the terms and conditions contained in the resolution adopted by the Board of Estimate and Apportionment on November 21, 1912, and approved by the Mayor November 22, 1912, granting consent to the said bridge and track, and agree to conform to, abide by and perform all of such terms and conditions as if such consent had been originally granted to the said Patrick Ryan Construction Corporation, and file said instrument with the Board of Estimate and Apportionment within sixty (60) days of the date of the approval of this consent by the Mayor, and the said Patrick Ryan Construction Corporation shall further agree to hold The City of New York harmless from all damages to persons or property, which may result from the construction, use, maintenance and operation of the said bridge and track, and shall pay to the Comptroller of The City of New York within sixty (60) days after the approval of this consent by the Mayor the sum of twenty-five dollars (\$25) to cover the cost of examination and publication, and be it further

Resolved, Should the said Patrick Ryan Construction Corporation accept the consent hereby granted, and deposit a security fund of one thousand dollars (\$1,000), as required by the terms and conditions of the consent heretofore granted to Patrick Ryan, the Comptroller shall and he hereby is authorized to return to Patrick Ryan the security deposit of one thousand dollars (\$1,000), heretofore deposited with him by said Patrick Ryan, for the faithful performance of all of the terms and conditions of the consent, pursuant to the resolution adopted by the Board of Estimate and Apportionment November 21, 1912, and approved by the Mayor November 22, 1912.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx and Queens—15.

UNION THEOLOGICAL SEMINARY.

A communication was received from the Architect of the Union Theological Seminary stating the installation of the pipe under and across Claremont avenue, north of West 120th street, Borough of Manhattan, connecting premises of the grantee on opposite sides of said avenue, has been completed.

This consent was granted by resolution adopted by this Board May 23, 1912, approved by the Mayor May 24, 1912, and the notice is given in conformity with section 13 of the consent.

The communication was ordered filed.

THE JOHN EICHLER BREWING COMPANY.

A communication was received from the Architect of The John Eichler Brewing Company stating the construction of the tunnel under and across 3d avenue, south of East 169th street, Borough of The Bronx, connecting premises of the grantee on opposite sides of said street, has been completed.

This consent was granted by resolution adopted by this Board June 20, 1912, approved by the Mayor June 25, 1912, and the notice is given in conformity with section 13 of the consent.

The communication was ordered filed.

TRUSTEES OF COLUMBIA UNIVERSITY IN THE CITY OF NEW YORK.

The Secretary presented the following:

Columbia University in the City of New York, Department of Buildings and Grounds, Frederick A. Goetze, Consulting Engineer, December 30, 1912.

Board of Estimate and Apportionment, 277 Broadway, New York City:

Gentlemen—Upon the receipt of the notice that the Board of Estimate and Apportionment had granted a franchise to Columbia University for a tunnel under West 166th street just east of Broadway, bids for the construction of the tunnel were secured and the contract awarded to Mr. Robert Schnaier, 959 Madison avenue, New York

City, with the expectation that the work would be carried forward so as to have it completed before January 1, the date mentioned in the franchise.

Difficulty has been encountered, however, in securing from the Department of Public Works a permit for opening the street, because of their regulation against permitting the streets to be opened up during the winter months. We have presented a petition to the Commissioner of Public Works indicating to him the urgency for immediate action, and I hope that he may find it possible to make an exception in our case.

You will see, however, that due to the fact that we have not been able to secure this permit it will be impossible to have the tunnel completed by January 1, and I would ask you kindly to extend the date until August 1. Of course, if we can secure a permit within the near future we will be able to have the tunnel completed much sooner. Yours very truly,

FREDERICK A. GOETZE.

Bureau of Franchises, January 3, 1913.

Hon. WILLIAM J. GAYNOR, Mayor, Chairman, Board of Estimate and Apportionment.

Sir—By resolution adopted by the Board of Estimate and Apportionment September 19, 1912, and approved by the Mayor September 23, 1912, consent was granted to the Trustees of Columbia University in The City of New York to construct, maintain and use a tunnel seven feet in width and seven feet in height, inside dimensions, under and across West 116th street, in the Borough of Manhattan, at a point fifty-six feet east of the easterly line of Broadway, connecting properties of the university on opposite sides of said street, for the purpose of conveying water, steam and electric current between the said properties.

Section 14 of this consent provided as follows:

"14. The said grantee shall commence the construction of the structure hereby authorized and complete the same on or before January 1, 1913, otherwise this consent shall be forfeited forthwith, and without any proceedings either at law or otherwise for that purpose; provided, however, that such time may be extended by the Board of Estimate and Apportionment."

A petition dated December 30, 1912, has now been presented on behalf of the University, reciting that upon the receipt of the consent bids for the construction of the tunnel were secured and a contract awarded. Subsequently the Department of Public Works refused to issue a permit at this time for the opening of the street to construct the tunnel, because of the regulation of said Department against the issuance of permits to open the street during the winter months, and the petitioner requests an extension of time until August 1, 1913, in which to complete the construction of the tunnel.

The matter was taken up with the Chief Engineer in Charge of Highways, who informed this office that it was a rule of his Department to issue no permits for the opening of the street during the winter months, unless the work proposed was a measure of necessity.

In view of this fact, I would suggest that the requested extension of time be granted.

A resolution amending section 14 of the consent so as to require the completion of the tunnel by August 1, 1913, is herewith submitted for adoption. Respectfully,

HARRY P. NICHOLS, Engineer, Chief of Bureau.

The following was offered:

Whereas, By resolution adopted by the Board of Estimate and Apportionment September 19, 1912, and approved by the Mayor September 23, 1912, consent was granted to the Trustees of Columbia University in The City of New York to construct, maintain and use a tunnel seven feet in width and seven feet in height, inside dimensions, under and across West 116th street, in the Borough of Manhattan, at a point fifty-six feet east of the easterly line of Broadway, connecting properties of the said grantee on opposite sides of said street, for the purpose of conveying water, steam and electric current between the said properties; and

Whereas, Section 14 of said consent provided as follows:

"14. The said grantee shall commence the construction of the structure hereby authorized and complete the same on or before January 1, 1913, otherwise this consent shall be forfeited forthwith, and without any proceedings either at law or otherwise for that purpose; provided, however, that such time may be extended by the Board of Estimate and Apportionment;" and

Whereas, A petition dated December 30, 1912, has been presented on behalf of Columbia University, requesting an extension of time to August 1, 1913, within which to complete the construction of the said tunnel; now therefore be it

Resolved, That the Trustees of Columbia University in The City of New York be and they are hereby granted an extension of time up to and including August 1, 1913, in which to complete the construction of the tunnel, as required by section 14 of the said consent, granted by resolution adopted by the Board of Estimate and Apportionment September 19, 1912, approved by the Mayor September 23, 1912; and be it further

Resolved, That the extension of time herein and hereby granted shall not in any wise affect the terms, conditions and requirements in the original consent fixed and contained or the acceptance of such original consent filed with this Board by the said grantee, but that such acceptance of the original consent as modified by this resolution shall remain in full force and effect as if said modified terms, conditions and requirements were contained in the original consent.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx and Queens—15.

STANDARD VARNISH WORKS.

A communication was received from the attorney, Standard Varnish Works, stating the construction of the concrete conduit under and across Richmond terrace, east of Housman avenue, Borough of Richmond, connecting premises of the grantee on opposite sides of said street, has been completed.

This consent was granted by resolution adopted by this Board March 28, 1912, approved by the Mayor March 29, 1912, and the notice is given in conformity with section 13 of the consent.

The communication was ordered filed.

RAPID TRANSIT RAILWAYS.

A communication was received from the Pastor, Clason Avenue Presbyterian Church protesting against the erection of an elevated structure in the Bedford Section and in favor of a subway and suggesting that Bedford avenue itself has many features which commend it for such use.

The communication was ordered filed.

THE MANHATTAN BRIDGE THREE CENT LINE.

A communication was received from the attorneys, the Manhattan Bridge Three Cent Line transmitting consents of abutting property owners on Flatbush avenue extension, Bridge street, 3rd avenue and Atlantic avenue, Borough of Brooklyn, to the construction, maintenance and operation of its street surface railway and advising the company has as yet been unable to secure consents of abutting property owners on the other streets on which it is authorized to operate.

This franchise was granted by contract dated July 10, 1912, and the consents are filed in accordance with the provisions of section 2, first of the contract.

The consents were referred to the Bureau of Franchises.

LONG ISLAND RAILROAD COMPANY.

An application was received from the Long Island Railroad Company for permission to construct, maintain and use a sidetrack across 3d street, near Van Alst avenue, Long Island City, Borough of Queens, connecting the railroad with the premises of Gus Sandblom at the southwest corner of Van Alst avenue and 3d street.

Which was referred to the Bureau of Franchises.

A. SCHRADER'S SON, INC.

The Secretary presented the following:

A. Schrader's Son, Inc., 28, 30 and 32 Rose Street, Office 33 Rose Street, New York, January 4, 1913.

Board of Estimate and Apportionment, City of New York.

Gentlemen—On September 8, 1911, we petitioned your Board for permission to erect, maintain and use a bridge over and across Rose street, connecting our premises known as Nos. 28-32 Rose street with No. 33 Rose street.

On October 11, 1911, your Board approved of our petition, as per your resolution No. 72, which resolution was also approved by the Mayor on October 17, 1911. We also deposited \$1,000 security with the Comptroller and paid \$104.03 into the City

Treasury, in accordance with the consent. At the time we petitioned your Board for the bridge franchise we did not have the written consent of the Rhinelander Real Estate Company, one of the adjoining property owners, inasmuch as certain of their officials were absent from the city, but after explaining the location of the bridge to their people we felt assured that the consent would be granted immediately upon the return of the proper parties.

On the return of the members of their Board of Directors we found, much to our surprise, that they were unalterably opposed to the erection of the bridge, although we fully explained to them its advantages as a means of escape in case of fire for several hundred girls who were employed in the upper floors of No. 28, No. 30 and No. 32 Rose street. The matter of the Asche fire was at that time fresh in our minds, and, although we felt that we had ample means for escape under ordinary conditions, it was our desire to open up other avenues for egress in case of necessity.

We explained to the Rhinelander Real Estate Company that owing to the extreme narrowness of Rose street it would be very awkward to have fire drills by emptying the people into the street, and we felt that we could empty all the upper floors very readily on the roof of No. 33 Rose street by means of a bridge. We also offered them the use of the fire escape by a direct connection to their building at our expense if they so desired. However, we could not change their opinion and we reluctantly gave up the idea of a bridge connection.

We therefore respectfully ask that you recall the franchise granted us, and that you return to us the security which we deposited for the fulfillment of our agreement and the payments made. Inasmuch as the bridge was not erected we also ask that you kindly make void any tax assessment against us in this connection.

Regretting the trouble we have placed you to and assuring you that the matter was entirely unavoidable, we remain, yours very truly,

A. SCHRADER'S SON, INC., A. HUNTER, JR., Secretary.

Bureau of Franchises, January 10, 1913.

Hon. WILLIAM J. GAYNOR, Mayor, Chairman of Board of Estimate and Apportionment.

Sir—By resolution adopted by the Board of Estimate and Apportionment October 11, 1911, and approved by the Mayor October 17, 1911, consent was granted to A. Schrader's Son, Inc., to construct, maintain and use a single span bridge five feet in width, outside dimension, over and across Rose street at a point about ninety-one feet west of the westerly line of Duane street, connecting properties of the said grantee on opposite sides of Rose street; the bridge to be used as a passageway in connection with the grantee's business and to serve as a fire escape for the numerous employees. As required by said resolution, A. Schrader's Son, Inc., filed an acceptance of the consent with the Board of Estimate and Apportionment, deposited security of one thousand dollars with the Comptroller and paid into the City Treasury the compensation for the privilege to November 1, 1912, viz., the sum of one hundred and four and 3-100 dollars (\$104.03).

A. Schrader's Son, Inc., has now presented a petition dated January 4, 1913, to the Board of Estimate and Apportionment for the revocation of the consent and return of the security deposit and payment. The petition recites that before requesting the consent of the Board of Estimate and Apportionment to the erection of the bridge, the matter was taken up with the Rhinelander Real Estate Company, one of the adjoining property owners, with a view to obtaining its consent in writing to the said bridge, and no difficulty was anticipated in so doing upon the return of its directors to the City. Subsequent to the granting of the consent by the Board of Estimate and Apportionment, the Board of Directors of the said company declared themselves as unalterably opposed to the erection of the bridge. I am informed that A. Schrader's Son, Inc., made repeated endeavors to persuade the Rhinelander Company to alter its views in the matter, but without success. In view of the opposition to the bridge, the grantee has deemed it inadvisable to erect the structure.

In view of the facts, I would suggest that the resolution granting consent be revoked and the Comptroller be authorized to return the security deposit of one thousand dollars and fifty-four and 3-100 dollars (\$54.03) of the amount paid for the privilege, the City retaining the remaining fifty dollars (\$50) to cover the cost of examination, publication, etc.

A resolution to that effect is herewith submitted for adoption. Respectfully,

HARRY P. NICHOLS, Engineer, Chief of Bureau.

The following was offered:

Whereas, A. Schrader's Son, Inc., has presented a petition dated January 4, 1913, to the Board of Estimate and Apportionment for the revocation of a resolution adopted by said Board on October 11, 1911, and approved by the Mayor October 17, 1911, granting permission to A. Schrader's Son, Inc., to construct a single span bridge across Rose street at a point about ninety-one feet west of the westerly line of Duane street, in the Borough of Manhattan, and further requesting the return of the security of one thousand dollars deposited with the Comptroller pursuant to the terms and conditions of said consent and the refund of one hundred and four and 3-100 dollars (\$104.03), paid as compensation for the privilege; and

Whereas, It appears that the said bridge was never erected, as more fully recited in a report of the Bureau of Franchises presented to the Board at the meeting held this day; now therefore be it

Resolved, That the aforesaid resolution adopted by the Board of Estimate and Apportionment October 11, 1911, and approved by the Mayor October 17, 1911, granting consent to A. Schrader's Son, Inc., to erect, maintain and use a bridge five feet in width, outside dimension, over and across Rose street, at a point ninety-one feet west of the westerly line of Duane street, Borough of Manhattan, be and it hereby is rescinded; and be it further

Resolved, That the Comptroller be and he hereby is authorized to cancel the annual charge for the said bridge as of November 1, 1912, the date to which payment has already been made for the privilege, and to return to A. Schrader's Son, Inc., the security of one thousand dollars heretofore deposited in his office, in accordance with the terms and conditions of the aforesaid consent, and the sum of fifty-four and 3-100 dollars (\$54.03) out of the one hundred and four and 3-100 dollars (\$104.03) heretofore paid into the City Treasury by said A. Schrader's Son, Inc., as compensation for the privilege to November 1, 1912, the remaining fifty dollars (\$50) being retained by the City to cover the costs in connection with this matter, including examination and publication.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx and Queens—15.

JABURG BROTHERS.

An application was received from Jaburg Brothers for permission to install, maintain and use a wooden conduit under and across Front street, between Canal and Thompson streets, Stapleton, Borough of Richmond, connecting properties of the applicant on both sides of said street, and to contain steam pipes and electric current necessary in the business of the applicant.

This application is filed to legalize certain unauthorized structures installed at this point about which complaint was made to this Board at the meeting of November 21, 1912, by the Commissioner of Water Supply, Gas and Electricity, and such communication was referred to the Bureau of Franchises.

The application was referred to the Bureau of Franchises.

GEORGE EHRET.

An application was received from George Ehret for permission to install, maintain and use certain spur or pipe connections with the 14-inch pipe line authorized by resolution adopted by this Board November 7, 1912, approved by the Mayor November 11, 1912, in 93d street, east of 1st avenue, Borough of Manhattan, connecting the pumping station and the brewery, as the plans accompanying the application for the original consent failed to show these connections.

The application was referred to the Bureau of Franchises.

ROBERT J. COLLIER—P. F. COLLIER & SON.

The Secretary presented the following:

P. F. Collier & Son, Incorporated, 416-430 West 13th Street, New York, December 23, 1912.

Board of Estimate and Apportionment, City of New York, Division of Franchises, Room 801, 277 Broadway, New York.

Gentlemen—Under an agreement, the number of which is 23, and in compliance with the petition dated January 16, 1911, you granted Robert J. Collier the right to construct, maintain and use a single span bridge across West 13th street, between building of which he is the lessee, and used in this publishing business. I am re-

quested to make application on behalf of Mr. Collier for permission to transfer this agreement and the rights under it to P. F. Collier & Son, Incorporated, the company which has been formed to take over the business, and by which corporation the business will hereafter be conducted, as provided in section 4 of this agreement.

May we ask your attention to this application and instruction as to the necessary formalities to be complied with to effect this transfer. Respectfully yours,

P. F. COLLIER & SON, Inc.

FRANKLIN COE, Treasurer.

P. F. Collier & Son, Incorporated, 416-430 West 13th Street, New York, January 2, 1913.

Board of Estimate and Apportionment, City of New York, Division of Franchises.

Room 801, 277 Broadway, New York:

Gentlemen—Under date of April 13, 1911, your Board granted to Robert J. Collier the right to install pipes under the street connecting buildings on either side of West 13th street, of which he is the lessee, for the purpose of conveying heat and power. I am requested to make application on behalf of Mr. Collier for permission to transfer the rights under this agreement to P. F. Collier & Son, Incorporated, a company which has been formed to take over the business, and by which corporation the business will be conducted. Respectfully yours,

P. F. COLLIER & SON, Inc.

FRANKLIN COE, Treasurer.

Bureau of Franchises, January 3, 1913.

Hon. WILLIAM J. GAYNOR, Mayor, Chairman, Board of Estimate and Apportionment:

Sir—By resolution adopted by the Board of Estimate and Apportionment February 16, 1911, and approved by the Mayor the same day, permission was granted to Robert J. Collier, to construct, maintain and use a single span bridge eight feet six inches in width, outside dimension, and about nineteen feet above the street surface, over and across West 13th street, in the Borough of Manhattan, at a point about 114 feet east of the easterly line of Washington street, connecting the properties occupied under lease by the said grantee.

Section 1 of the said consent provided that it should continue only during the pleasure of the Board of Estimate and Apportionment, but should not extend beyond a term of ten years from the date of the approval of the consent by the Mayor.

Pursuant to the terms and conditions of the said consent, the grantee filed a certificate of acceptance with the Board of Estimate and Apportionment, deposited a security fund of one thousand dollars with the Comptroller, completed the construction of the bridge and has paid into the City Treasury the annual sum of two hundred dollars, as required by Section 2 of the consent.

Section 4 of the consent provides as follows:

"The bridge to be erected under the consent hereby given is for the exclusive use of Robert J. Collier, and shall not be assigned either in whole or in part or leased or sublet in any manner nor shall title thereto or right, interest or property therein pass to or vest in any other person or corporation whatsoever other than the said Robert J. Collier either by the acts of the said grantee, his successors or assigns or by operation of law, without the consent in writing of the City of New York acting by the Board of Estimate and Apportionment or its successors in authority."

A petition dated December 23, 1912, has now been presented to the Board of Estimate and Apportionment by Franklin Coe, on behalf of Mr. Robert J. Collier, requesting the permission of the Board to the transfer of the said privilege by Robert J. Collier to P. F. Collier & Son, Inc., a company formed to take over the business of Robert J. Collier.

There would seem to be no objection to offer to the transfer and assignment by Robert J. Collier of his right, title and interest in the said bridge, as proposed. In case the Board should see fit to grant its consent, the assignee should be required to execute an instrument in writing, and file the same with the Board of Estimate and Apportionment, wherein it shall promise and agree to abide by and perform each and all of the terms and conditions of the resolution of February 16, 1911, and also agree to pay to the Comptroller within sixty days of the approval of the consent by the Mayor, the sum of twenty-five dollars to cover the cost of report and publication.

The Comptroller should also be authorized to return the security of one thousand dollars deposited by Robert J. Collier after P. F. Collier & Son, Inc., has complied with the terms and conditions of the consent by depositing a security fund of one thousand dollars, and filing the above-mentioned agreement with the Board.

Subsequent to the receipt of the petition by this Bureau, the attention of the petitioner was called to the fact that Robert J. Collier also holds a consent from the Board of Estimate and Apportionment to the installation, maintenance and use of a twelve-inch pipe under and across West 13th street at a point 110 feet east of the easterly line of Washington street, in the Borough of Manhattan, for the purpose of conveying heat and power between his premises on opposite sides of said street, the said pipe having been authorized by a resolution adopted by the Board on April 13, 1911, and approved by the Mayor the same day.

As a result, a second petition dated January 2, 1913, has been presented for the transfer by Robert J. Collier of the said pipe privilege to the same Company. This case in no wise differs from the bridge consent with the exception that the security deposit is only five hundred dollars.

Resolutions are, therefore, herewith submitted for adoption, authorizing the transfer of the said consents. Respectfully,

HARRY P. NICHOLS, Engineer, Chief of Bureau.

The following was offered:

Whereas, By resolution adopted by the Board of Estimate and Apportionment February 16, 1911, and approved by the Mayor the same day, permission was granted to Robert J. Collier, to construct, maintain and use a single span bridge over and across West 13th street at a point about 114 feet east of the easterly line of Washington street, in the Borough of Manhattan, connecting properties of the said grantee on opposite sides of said street, for the purpose of providing a passageway and for the conveyance of materials, and

Whereas, Section 4 of said consent provides, as follows:

"4. The bridge to be erected under the consent hereby given is for the exclusive use of Robert J. Collier, and shall not be assigned either in whole or in part or leased or sublet in any manner nor shall title thereto or right, interest or property therein, pass to or vest in any other person or corporation whatsoever other than the said Robert J. Collier, either by the acts of the said grantee, his successors or assigns or by operation of law, without the consent in writing of the City of New York acting by the Board of Estimate and Apportionment or its successors in authority," and

Whereas, a petition dated December 23, 1912, has been presented to the Board of Estimate and Apportionment, on behalf of Robert J. Collier, for its consent to the transfer by Robert J. Collier of all his right, title and interest in and to the said bridge to P. F. Collier & Son, Incorporated, a company formed to take over the business of said Robert J. Collier; now, therefore, be it

Resolved, That the consent of the corporation of The City of New York be and the same is hereby given to the assignment of the interest of Robert J. Collier in and to the aforesaid bridge, and his right to use the same, to P. F. Collier and Son, Incorporated, a domestic corporation; provided, however, that the said assignee shall execute an instrument in writing, wherein it shall accept the terms and conditions contained in the resolution adopted by the Board of Estimate and Apportionment on February 16, 1911, and approved by the Mayor the same day, granting consent to the said bridge, and agree to conform to, abide by and perform all of such terms and conditions as if such consent had been originally granted to said P. F. Collier and Son, Incorporated, and file said instrument with the Board of Estimate and Apportionment within sixty (60) days of the date of the approval of this consent by the Mayor, and the said P. F. Collier and Son, Incorporated, shall further agree to hold the City of New York harmless from all damages to persons or property which may result from the construction, use, maintenance and operation of the said bridge, and shall pay to the Comptroller of the City of New York within sixty (60) days after the approval of this consent by the Mayor the sum of twenty-five dollars (\$25) to cover the cost of examination and publication, and be it further

Resolved, Should the said P. F. Collier and Son, Incorporated, accept the consent hereby granted, and deposit a security fund of one thousand dollars, as required by the terms and conditions of the consent heretofore granted to Robert J. Collier, the Comptroller shall and he hereby is authorized to return to Robert J. Collier the security deposit of one thousand dollars heretofore deposited with him by the said Robert J. Collier for the faithful performance of the terms and conditions of the consent, pursuant to the resolution adopted by the Board of Estimate and Apportionment February 16, 1911, and approved by the Mayor the same day.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of

the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx and Queens—15.

The following was offered:

Whereas, By resolution adopted by the Board of Estimate and Apportionment April 13, 1911, and approved by the Mayor the same day, permission was given to Robert J. Collier to install, maintain and use a twelve-inch pipe under and directly across W. 13th st., at a point about 110 feet east of the easterly line of Washington st., in the Borough of Manhattan, the said pipe connecting properties leased by the said grantee, and the pipe to be used for the conveyance of steam between the said premises; and

Whereas, Section 4 of said consent provides as follows:

"The consent hereby given is for the exclusive use of the grantee and shall not be assigned either in whole or in part or leased or sublet in any manner, nor shall title thereto or right, interest or property therein pass to or vest in any other person, firm or corporation whatsoever, either by the acts of the said grantee, his successors or assigns, or by operation of law, without the consent in writing of The City of New York, acting by the Board of Estimate and Apportionment or its successors in authority"; and

Whereas, A petition dated January 2, 1913, has been presented to the Board of Estimate and Apportionment on behalf of Robert J. Collier, for its consent to the transfer by Robert J. Collier of all the right, title and interest in and to the said pipe to P. F. Collier & Sons, Inc., a company formed to take over the business of said Robert J. Collier; now, therefore, be it

Resolved, That the consent of the corporation of The City of New York be and the same is hereby given to the assignment of the interest of Robert J. Collier in and to the aforesaid pipe, and his right to use the same to P. F. Collier & Son, Inc., a domestic corporation; provided, however, that the said assignee shall execute an instrument in writing, wherein it shall accept the terms and conditions contained in the resolution adopted by the Board of Estimate and Apportionment on April 13, 1911, and approved by the Mayor on the same day, granting consent to the said pipe, and agreed to conform to, abide by and perform all of such terms and conditions as if said consent had been originally granted to said P. F. Collier & Son, Inc., and file said instrument with the Board of Estimate and Apportionment within sixty (60) days of the date of the approval of this consent by the Mayor, and the said P. F. Collier & Son, Inc., shall further agree to hold The City of New York harmless from all damages to persons or property which may result from the construction, use, maintenance and operation of the said pipe, and shall pay to the Comptroller of The City of New York within sixty (60) days after the approval of this consent by the Mayor the sum of twenty-five dollars (\$25) to cover the cost of examination and publication; and be it further

Resolved, That should the said P. F. Collier & Sons, Inc., accept the consent hereby granted and deposit a security fund of five hundred dollars (\$500), as required by the terms and conditions of the consent heretofore granted to Robert J. Collier, the Comptroller shall and he hereby is authorized to return to Robert J. Collier, the security deposit of five hundred dollars (\$500) heretofore deposited with him by the said Robert J. Collier, for the faithful performance of the terms and conditions of the consent, pursuant to the resolution adopted by the Board of Estimate and Apportionment April 13, 1911, and approved by the Mayor the same day.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx and Queens—15.

MASON AND HANGAR COMPANY.

In the matter of the consent granted Mason and Hangar Company to construct, maintain and use a narrow gauge railroad track upon and along Van Cortlandt avenue, from Sedgwick avenue to Albany road, Borough of The Bronx.

This consent was granted by resolution adopted by this Board December 19, 1912, approved by the Mayor December 24, 1912.

The Secretary presented the following:

Bureau of Franchises, January 14, 1913.

Hon. WILLIAM J. GAYNOR, Mayor, Chairman, Board of Estimate and Apportionment:

Sir—By resolution adopted by the Board of Estimate and Apportionment December 19, 1912, approved by the Mayor December 24, 1912, the Mason and Hangar Company was granted permission to construct, maintain and use a narrow gauge railroad track upon and along Van Cortlandt avenue from Sedgwick avenue to Albany road, Borough of The Bronx, to facilitate the conveyance of material from the City tunnel of the Catskill Aqueduct to and into Van Cortlandt Park, for the purpose of filling certain swamp land under contract with the Department of Parks.

Section 15 of the consent provides as follows:

"15. This consent shall be null and void unless said grantee shall duly execute an instrument in writing wherein said grantee shall accept this consent and shall promise, covenant and agree to conform to, abide by and perform all the terms, conditions and requirements in this consent fixed and contained, and file said instrument with the Board of Estimate and Apportionment of The City of New York within thirty (30) days after the approval of this consent by the Mayor, provided, however, that such time may be extended by the Board of Estimate and Apportionment.

"And said grantee shall promise, covenant and agree in said instrument to hold The City of New York harmless from all damages to persons or property which may result from the construction, use, maintenance or operation of the structure hereby authorized."

Under and pursuant to the above quoted section, the grantee presented an agreement dated January 6, 1913.

This agreement was approved as to form by the Corporation Counsel and returned to this office with a communication dated January 10, 1913.

Certified copies of the approved resolution have been forwarded to the grantee and to the officials interested.

It is recommended that the papers be filed. Respectfully,

HARRY P. NICHOLS, Engineer, Chief of Bureau.

Which was ordered filed.

NATIONAL BISCUIT COMPANY; NEW YORK CENTRAL & HUDSON RIVER RAILROAD COMPANY.

In the matter of the application of the National Biscuit Company requesting permission be granted to it or the New York Central & Hudson River Railroad Company, or either or both, to construct, maintain and operate a spur track across 10th avenue connecting the premises of the Biscuit Company on 10th avenue, between 15th and 16th streets, Borough of Manhattan, with the railroad.

At the meeting of January 9, 1913, a report was received from the Bureau of Franchises recommending the matter be referred to the Committee on Removal of West Side Tracks to determine the policy to be pursued in this and similar cases, when, by motion duly adopted, the matter was referred back to the Bureau of Franchises to prepare a form of consent granting the privilege. The petition is printed in full in the minutes of January 9, 1913.

The Secretary presented the following:

Bureau of Franchises, January 10, 1913.

Hon. WILLIAM J. GAYNOR, Mayor, Chairman, Board of Estimate and Apportionment:

Sir—At the meeting of the Board of Estimate and Apportionment held Thursday, January 9, 1913, a report from this Bureau was presented on the petition of the National Biscuit Company and the New York Central and Hudson River Railroad Company dated December 18, 1912, to the Board for permission to construct, maintain and operate a spur track on the surface of 10th avenue, between 15th and 16th streets, Borough of Manhattan, from the main line of the Railroad Company in 10th avenue to and into the block on the westerly side of 10th avenue, between 15th and 16th streets, held under lease by the National Biscuit Company. At the said meeting the matter was referred to the Committee on Removal of the West Side Tracks, and subsequently, the President of the Borough of Manhattan; on behalf of said Committee moved that the matter be referred back to the Bureau of Franchises to prepare a proper form of consent granting the privilege, which motion was adopted.

In accordance with such direction, the customary form of resolution granting consent to the New York Central and Hudson River Railroad Company is herewith submitted for adoption.

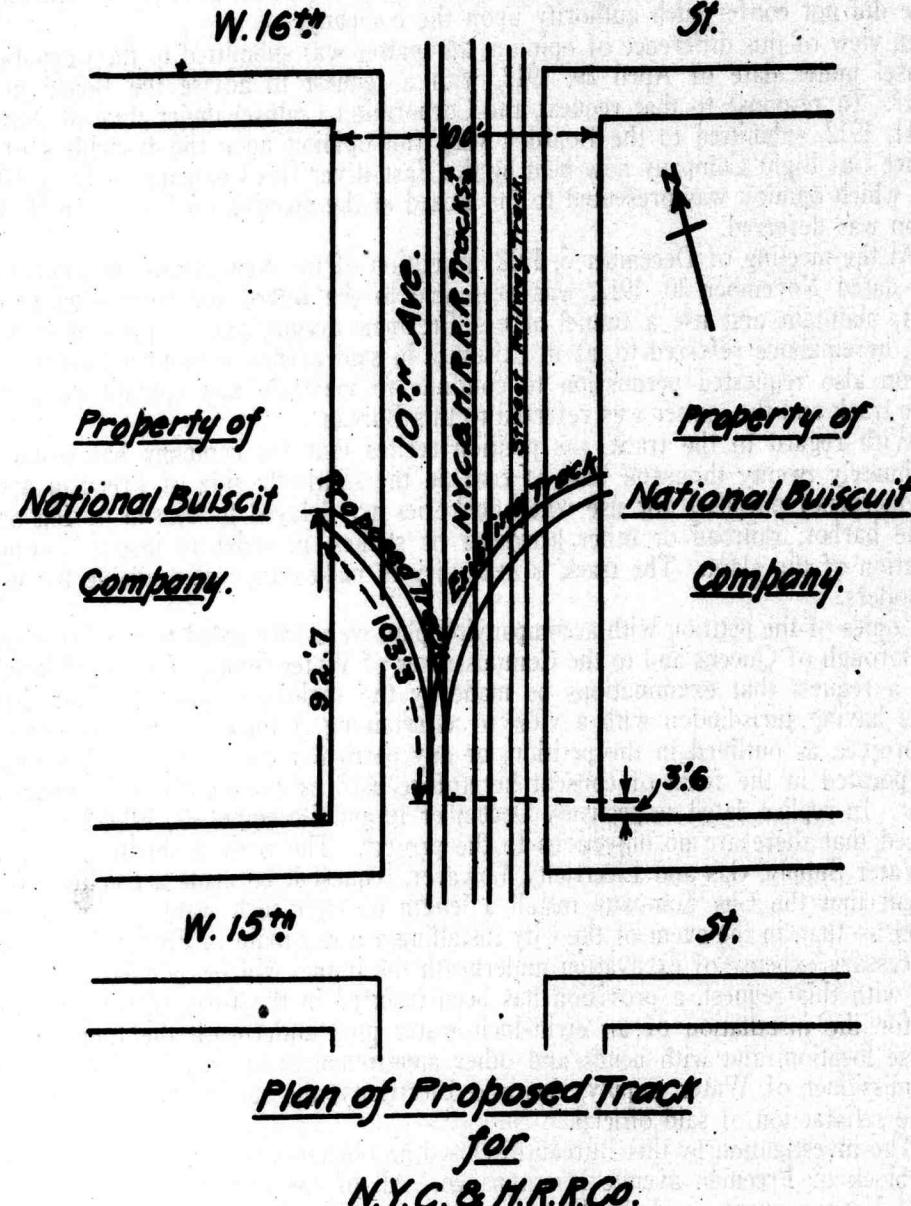
The resolution provides that the consent shall continue only during the pleasure of the Board, but in no case to extend beyond a period of ten years from the date of approval of the consent by the Mayor and revocable upon sixty days' notice, and

that a security deposit of five hundred (\$500) dollars be required, said deposit to be in the form of either cash or securities to be approved by and deposited with the Comptroller for the faithful performance of the terms and conditions of the consent.

The charge for the privilege is fixed at the sum of two hundred and seventy dollars per annum during the first term of five years and the sum of two hundred and eighty-five dollars per annum during the second term of five years; such sums being at the rate heretofore used by the Board for similar privileges.

In view of the regulation of the office of the Borough President that permits shall not be issued for the opening of the streets during the Winter months, except in case of necessity, it has been provided that the track shall be completely installed by June 1, 1913. Respectfully,

HARRY P. NICHOLS, Engineer, Chief of Bureau.



Bureau of Franchises.

The following was offered:

Whereas, The National Biscuit Company and the New York Central and Hudson River Railroad Company, have presented a petition dated December 18, 1912, to the Board of Estimate and Apportionment, for permission to construct, maintain and use a spur track on the surface of Tenth avenue between Fifteenth and Sixteenth streets, Borough of Manhattan, from the main line of the Railroad Company in Tenth avenue to and into the block on the westerly side of Tenth avenue between Fifteenth and Sixteenth streets; now, therefore, be it

Resolved, That the consent of the Corporation of the City of New York be and the same is hereby given to the New York Central and Hudson River Railroad Company, a domestic corporation, to construct, maintain and operate a spur track on the surface of Tenth avenue from its main line to and into the block on the westerly side of Tenth avenue between Fifteenth and Sixteenth streets, for the purpose of affording direct railroad connection to the National Biscuit Company, which said Company holds the said property under lease, the location of the said spur track to be as shown on the plan accompanying the petition and entitled:

"Plan showing location of proposed track to be constructed on Tenth avenue, Borough of Manhattan, to accompany application, dated December 18, 1912, of The National Biscuit Company to the Board of Estimate and Apportionment, City of New York."

—and signed The National Biscuit Company by F. E. Bugbee, Secretary, a copy of which is attached hereto, and made a part hereof, upon the following terms and conditions:

1. Said consent shall continue only during the pleasure of the Board of Estimate and Apportionment, and shall be revocable upon sixty (60) days' notice in writing to the grantee, but in no case shall it extend beyond a term of ten (10) years from the date of its approval by the Mayor, and thereupon all rights of the grantee in said street by virtue of this consent shall cease and determine.

2. The grantee shall pay into the Treasury of The City of New York, as compensation for the privilege hereby granted during the first term of five years the annual sum of two hundred and seventy dollars (\$270), and during the second term of five years the annual sum of two hundred and eighty-five dollars (\$285).

Such payments shall be made in advance on November 1 of each year, provided, however, that the first payment shall be made within sixty (60) days of the approval of this consent by the Mayor, and shall be only such proportion of the annual charge as the time between the approval of this consent by the Mayor and November 1 following bears to a whole year.

Such payments shall not be considered in any manner in the nature of a tax, but shall be in addition to any and all taxes of whatsoever kind or description now or hereafter required to be paid under any ordinance of The City of New York, or by any law of the State of New York.

3. Upon the revocation or termination by limitation of this consent, the grantee shall cause the structure hereby authorized to be removed and all of said street affected by this permission to be restored to its proper and original condition, if required so to do by The City of New York or its duly authorized representatives, and the entire cost of such work shall be borne by the said grantee. If the structure hereby authorized shall not be required to be removed, it is agreed that it shall become the property of The City of New York.

4. This consent is for the exclusive use of the grantee and shall not be assigned either in whole or in part, or leased or sublet in any manner, nor shall title thereto, or right, interest or property therein pass to or vest in any other person, firm or corporation whatsoever, either by the acts of the grantee or by operation of law, without the consent in writing of The City of New York, acting by the Board of Estimate and Apportionment.

5. The grantee shall pay the entire cost of all work, labor and material in connection with the structure hereby authorized, and particularly—

(a) Its construction, maintenance and removal.

(b) The protection of all structures which shall in any way be disturbed by its construction or removal.

(c) All changes in sewers or other subsurface structures necessitated by its construction or removal, including the laying or relaying of pipes, conduits, sewers or other structures.

(d) The replacing or restoring of the pavement in said street which may be disturbed during its construction or removal.

(e) Each and every item of the increased cost of the installation of any future structures or repairs or alterations to any existing or future structures caused by its presence in the street.

(f) The inspection of all work during its construction or removal as herein provided, which may be required by the President of the Borough and the Commissioner of Water Supply, Gas and Electricity.

6. Before the construction or removal shall be begun, the grantee shall obtain permits to do the work from the President of the Borough and from the Commiss-

sioner of Water Supply, Gas and Electricity. The grantee shall perform all the duties which may be imposed by those officials as conditions of such permits, provided such conditions are not inconsistent with the provisions of this consent. The grantee shall submit to those officials working plans, which shall include and show in detail the method of construction of the structure hereby authorized and the mode of protection or changes in all structures required by the construction or removal of the same.

7. The track shall be constructed and operated in the latest improved manner of railroad construction and operation and solely upon the terms and according to the lines and surveys to be approved by the President of the Borough. The top of rails shall be laid flush with the surface of the roadway, and the grade of the roadway and sidewalks shall be altered and drainage provided as shall be directed and approved by the President of the Borough. The character of the rails and other parts of the construction shall also be approved by the said official and the track shall be maintained in good condition throughout the term of this consent by the said grantee.

8. Said track shall be constructed, maintained and operated subject to the supervision and control of the proper authorities of The City of New York who have jurisdiction in such matters under the Charter of The City of New York. The said track shall be operated only by steam power.

9. The grantee shall at all times keep the entire street between the rails of the track and for a distance of two feet beyond the rails on either side thereof free and clear from ice and snow.

10. Said grantee shall pave and keep in permanent repair the portion of the surface of the street and sidewalk between the rails of the track and for a distance of two feet on either side thereof under the supervision of the proper local authorities and whenever required by them to do so and in such manner as they may prescribe and The City of New York shall have the right to change the material or character of the pavement of the street and sidewalk, and in that event the grantee shall be bound to replace the existing pavement between the rails of the track and for a distance of two feet on either side thereof with such changed or altered pavement and in the manner directed by the proper City officials at its own expense and the provisions as to repairs herein contained shall apply to such changed or altered pavement.

11. This consent is subject to whatever right, title or interest the owners of abutting property or others may have in and to said street.

12. Said grantee shall be liable for all damages to persons or property, including the street and subsurface structures therein by reason of the construction, operation or maintenance of said track, and it is made a condition of this consent that The City of New York assumes no liability to either persons or property on account of this consent.

13. This consent is granted upon the further and express condition that the provisions of the Railroad Law applicable thereto and all laws or ordinances now in force or which may hereafter be adopted shall be strictly complied with.

14. This consent is upon the express condition that the said grantee within sixty (60) days after its approval by the Mayor and before anything is done in exercise of the rights conferred hereby, shall deposit with the Comptroller of The City of New York the sum of five hundred dollars (\$500) either in money or securities, to be approved by him, which fund shall be security for the faithful performance of all the terms and conditions of this consent. In case of default in the performance by said grantee of any of the terms and conditions of this consent, The City of New York shall have the right to cause the work to be done and the materials to be furnished for making the necessary changes or repairs after ten days' notice in writing, and shall collect the reasonable cost thereof from said fund without legal proceedings, or in case of default in the payment of the charge for the privilege shall collect the same from such fund with interest after ten (10) days' notice in writing to the said grantee.

In case of any draft so made upon the security fund, the grantee shall, upon thirty (30) days' notice in writing, pay to the Comptroller of The City of New York a sum of money sufficient to restore the said fund to the original amount of five hundred dollars (\$500), and in default of the payment thereof, the consent hereby given may be cancelled and annulled at the option of the Board of Estimate and Apportionment of The City of New York acting on behalf of said City. No action or proceeding or rights under the provisions of this section shall affect any other legal rights, remedies or causes of action belonging to The City of New York.

15. Said grantee shall give notice in writing to the President of the Borough and the Commissioner of Water Supply, Gas and Electricity of its intention to begin the work hereby authorized at least forty-eight hours before such work commences. The grantee shall also give to the Board of Estimate and Apportionment notice in writing of the date on which the work is commenced and also the date on which the work is completed not later than ten (10) days after such dates.

16. Said grantee shall complete the construction of the structure hereby authorized on or before June 1, 1913, otherwise this consent shall be forfeited forthwith, and without any proceedings either at law or otherwise for that purpose; provided, however, that such time may be extended by the Board of Estimate and Apportionment.

17. This consent shall not become operative until said grantee shall duly execute an instrument in writing, wherein said grantee shall promise, covenant and agree on its part to conform to, abide by and perform all the terms, conditions and requirements in this consent fixed and contained, and wherein said grantee shall further stipulate and agree that the permission or consent hereby given is temporary and revocable at will by the Board of Estimate and Apportionment, and the Company hereby stipulates and agrees that on the demand of the Board of Estimate and Apportionment at any time for any reason, the Company will at its own expense, remove the said track laid under the permission or consent hereby given and restore the street to the same condition in which it was before said track was laid, and further, that the grant of such temporary and revocable permission or consent shall in no wise prejudice the rights of the City in any litigation between the City and the Company to remove the tracks of the Company from the streets and avenues, and from the line or routes now occupied by the Company for the maintenance and operation of its railroad from Spuyten Duyvil to St. John's Park, and file the same with the Board of Estimate and Apportionment within thirty (30) days after the approval of this consent by the Mayor.

And said grantee shall promise, covenant and agree in said instrument to hold The City of New York harmless from all damages to persons or property which may result from the construction, use, maintenance or operation of the spur track hereby authorized.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx and Queens—15.

NEW AMSTERDAM GAS COMPANY.

In the matter of the application of the New Amsterdam Gas Company for permission to install, maintain and use a tunnel under and across Freeman avenue and place therein certain pipes; and also to maintain and use a narrow gauge railroad track across Freeman avenue to carry coal located in coal pockets in the plant of the applicant, Long Island City, Borough of Queens.

This application was presented to the Board at the meeting of December 5, 1912, and was referred to the Bureau of Franchises.

The Secretary presented the following:

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

Your petitioner, the New Amsterdam Gas Company, respectfully shows that:

First—Your petitioner is a corporation, duly organized and existing under and by virtue of the laws of the State of New York, having its principal office at No. 22 East 22d street, Borough of Manhattan, City of New York.

Second—Your petitioner is engaged in the manufacture of gas for distribution in the Boroughs of Manhattan and Queens, and, for that purpose, has erected and now maintains a gas generating plant on the blocks north and south of Freeman avenue, between Vernon avenue and the East River, Borough of Queens; and, in connection with the operation of the said plant, your petitioner uses pipes for conveying steam, water, oil and tar across Freeman avenue, as indicated on the accompanying plan by broken red lines, a description of which pipes is as follows:

A.—Is a 4-inch wrought iron exhaust steam line, used to discharge exhaust steam from hoisting engine.

B.—Is a 1½-inch wrought iron steam line, which forms part of loop to supply steam from the boiler room to the tar pit.

C.—Is a 6-inch cast iron line, used to supply water from tar pit to generator house seals.
 D.—Is an 8-inch cast iron line, to carry water from generator house seals to tar pit.
 E.—Is a 4-inch wrought iron tar line, used to carry tar to storage tanks from "A." tar pit.
 F.—Is a 2-inch wrought iron line, used to carry salt water from pumps at north end of plant to south side of Freeman avenue, for wetting oxide.
 G.—Is a 4-inch wrought iron tar line, used to carry tar to boiler room and point of shipping from storage tanks.
 H.—Is an 8-inch cast iron line, which carries condensation from condensers to tar pit; joins "D." in Freeman avenue.
 I.—Is a 6-inch wrought iron line, which conveys excess water from tar pit to No. 2 holder pit.
 J.—Is a 2½-inch steam line, used to supply steam to tar pit in conjunction with line "B."
 K.—Is a 2-inch salt water line, which conveys water to lot south of Freeman avenue, to mix oxide.
 L.—Is a 4-inch cast iron water line, used to supply city water to plant.
 M.—Is an 8-inch wrought iron oil line, which conveys gas oil to oil storage tank from boats.
 N.—Is another 8-inch wrought iron oil line, used to carry gas oil from storage tanks to generator house.

O.—Is a 2-inch wrought iron water line, used to supply city water to shop on south side of Freeman avenue.

P.—Is a 1-inch steam line, which carries steam from boilers to pumps in oil storage tank pit, heating range house and shop on south side of Freeman avenue.

Q.—Is a 6-inch wrought iron steam line, which acts as fire service to oil storage tank.

R.—Is a 2-inch wrought iron drip oil line, used to convey drip oil from holders to oil storage tank.

Third—Freeman avenue, between the East River and Vernon avenue, is neither curbed nor paved, and the property on both sides of the street is owned by your petitioner.

Fourth—In order to do away with the network of pipes in Freeman avenue, your petitioner desires to construct a tunnel across Freeman avenue within which to place the pipes used, as aforesaid, in connection with the operation of its plant. The easterly wall of the said tunnel will be 470 feet west from the westerly side of Vernon avenue, and will be 12 feet 1 inch wide. A complete description of the said proposed tunnel is hereto annexed and made a part of this petition.

Fifth—The construction of the said tunnel and the removal of the pipes now in the street will take at least four months.

Sixth—Your petitioner further respectfully shows that, in the operation of its plant, it requires a large amount of coal, which is received at the petitioner's bulkhead between Webster and Freeman avenues and is dumped into coal pockets marked, on the accompanying plan, "Coal Pockets 1-9" and "No. 10, Coal Pocket."

Seventh—Your petitioner has stored approximately 20,000 tons, on the southerly side of Freeman avenue, for emergency purposes, that is, when deliveries are delayed by reason of collisions, fog or ice in the harbor, by railroad or other accidents, or by strikes, and the coal in pockets 1-9 and 10 is exhausted, or nearly so, your petitioner draws on the coal so stored on the south side of Freeman avenue, to prevent the stoppage of the plant, which would result in great inconvenience and be extremely hazardous to the inhabitants of the Boroughs of Manhattan and Queens. When such necessity arises, it is of the utmost importance that the coal shall be available for use in the most convenient manner. At interims it has become necessary for your petitioner to draw upon this reserved storage, and in order to transfer the coal as quickly as possible, it was necessary to construct a temporary narrow gauge track 620 feet west from the westerly side of Vernon avenue, as shown upon the accompanying plan, which your petitioner desires to maintain. A complete description of the said track is attached to this petition and made a part hereof.

Eighth—Your petitioner further states that heretofore and on the 21st day of November, 1912, your Board had before it, for adoption, a resolution directing the Borough President of Queens to serve notice upon the East River Gas Company, a corporation controlled by your petitioner, on or before November 27, 1912, to remove the pipes and mains above described by December 27, 1912, or himself perform the work should the company fail or neglect so to do, and to report to the Board by January 13, 1913; which said proceeding was laid over until December 5, for consideration by your Board.

Wherefore, your petitioner prays the consent of your Honorable Board

(1) To maintain the tunnel and narrow gauge track across Freeman avenue, as shown on the accompanying plan, for the uses and purposes herein set forth;

(2) That it have until April 1, 1913, to complete the work in question; and

(3) That the proceedings to compel the removal of the pipes and mains in Freeman avenue be referred back to the Bureau of Franchises, or other proper department, for further consideration.

New York, November 30, 1912.

NEW AMSTERDAM GAS COMPANY,

By M. M. GRAHAM, Secretary.

State of New York, County of New York, ss.:

M. M. Graham, being duly sworn, deposes and says that he is Secretary of the New Amsterdam Gas Company, the petitioner above mentioned; that he has read the foregoing petition and knows the contents thereof, and that the same is true to the best of his knowledge, information and belief.

M. M. GRAHAM.

Sworn to before me, this 30th day of November, 1912.

M. A. COSS, Commissioner of Deeds, City of New York.

Description of Proposed Tunnel.

The proposed tunnel is to extend across Freeman avenue, from the south building line to the north building line, and is to be divided into two sections by a supporting wall. The width of the tunnel is to be 12 feet 1 inch outside, and 5 feet deep outside. The tunnel will be 1.69 feet below grade level from the south side of the street to the centre, and from 1.69 feet to 3.46 feet below grade level from the centre of the street to the northerly side of Freeman avenue.

The two side walls will be 10 inches thick, the supporting wall will be 8 inches thick; the tunnel will have a concrete floor 9 inches thick and a concrete roof 8 inches thick.

The top slab will be re-enforced with ½-inch round steel rods and two layers of 3-inch No. 10 "Steelcrete" expanded metal.

The bottom slab will be re-enforced with ½-inch round steel rods, spaced on 10-inch centres and bent up into side and middle walls.

The tunnel is designed to carry 500 pounds live load and 400 pounds dead load.

Concrete to be proportioned in a 1, cement; 2, sand; 4, stone, mixture.

Description of Tracks.

The narrow gauge track leaves your petitioner's open coal storage at a point on the southerly side of Freeman avenue, distant 620 feet westerly from the westerly side of Vernon avenue, running thence at right angles across Freeman avenue to a point on the northerly side of said avenue to a passageway leading to an elevator upon which the coal cars are raised to the coal floor of the generator house.

The tracks are 2½ inches high, and weigh approximately twenty (20) pounds per yard and are placed on wooden sleepers; all as more fully appears from the plan accompanying the petition herein.

Bureau of Franchises, January 13, 1913.

Hon. WILLIAM J. GAYNOR, Mayor, Chairman, Board of Estimate and Apportionment:

Sir—Under date of March 11, 1912, the Department of Water Supply, Gas and Electricity called the attention of the Board of Estimate and Apportionment to the fact that the East River Gas Company was maintaining a two-inch salt water pipe under and across Freeman avenue, between Vernon avenue and the East River, Long Island City, Borough of Queens, and on March 28, 1912, the matter was referred to this Bureau for investigation and report.

I caused an examination to be made, which disclosed that the New Amsterdam Gas Company was maintaining a large number of pipes across Freeman avenue, between Vernon avenue and the East River, connecting tar and oil tanks on the southerly side of Freeman avenue with the gas plant of the company on the northerly side. It was also found to be maintaining a narrow gauge track across Freeman avenue, near the East River, the said track being operated by manual power and used for the conveyance of coal from storage yards on the southerly side of the street to the boilers on the northerly side.

An examination of the records failed to show any authorization for these structures, and the attention of the company was called to the fact, with a request that a statement of authorization for the structures be furnished or if no authorization could be found, a petition be presented to the Board for permission to continue to maintain and use the structures. In a reply dated April 25, 1912, the company advised me that the pipes were installed and are being maintained under the authority contained in the franchise granted to the Empire Gas Light Company by Chapter 461 of the Laws of 1871. With regard to the track it was stated that a petition would be presented to the Board for permission to maintain and operate the same.

The franchise quoted by the company as authority for the maintenance of these pipes had already been examined by this Bureau together with all other possible sources of authorization for the pipes before advising the company that no authority could be found, and the conclusion has been reached that the said act of the Legislature did not confer such authority upon the company.

In view of this difference of opinion, the matter was submitted to the Corporation Counsel under date of April 29, 1912, with a request to advise the Board in the matter. In response to that request, the Corporation Counsel under date of November 11, 1912, submitted to the Board a very full opinion upon the franchises of the Empire Gas Light Company now held by the East River Gas Company of Long Island City, which opinion was presented to the Board at the meeting of November 21, 1912. Action was deferred.

At the meeting of December 5, 1912, a petition of the New Amsterdam Gas Company dated November 30, 1912, was presented to the Board for permission to construct, maintain and use a tunnel across Freeman avenue and to place therein the pipes, hereinabove referred to, as in existence in said avenue without authority. The petition also requested permission to continue to maintain and operate the narrow gauge track and the matter was referred to this Bureau.

With regard to the track, the petition recites that the company has stored approximately twenty thousand tons of coal on the southerly side of Freeman avenue for emergency purposes for use when deliveries are delayed by reason of fog or ice in the harbor, railroad or other accidents or strikes, in order to insure continuous operation of the plant. The track is necessary to make this coal available for use in the boilers.

Copies of the petition with accompanying plan were forwarded to the President of the Borough of Queens and to the Commissioner of Water Supply, Gas and Electricity with a request that examinations be made by the various bureaus of their departments having jurisdiction with a view to ascertaining if there are any objections to the project, as outlined in the petition, or any particular conditions which should be incorporated in the form of consent heretofore used by the Board for similar privileges. In replies dated respectively December 10 and December 27, 1912, I have been advised that there are no objections to the project. The reply from the Department of Water Supply, Gas and Electricity, however, request it be made a condition of the consent that the Gas Company install a length of eight-inch water main under the tunnel, so that, in the event of the City installing a water main in Freeman avenue, the unnecessary expense of excavation underneath the tunnel will be avoided. In accordance with this request, a provision has been inserted in the form of consent providing for the installation of an eight-inch water pipe underneath the tunnel at such precise location, and with bends and other appurtenances as may be directed by the Commissioner of Water Supply, Gas and Electricity, the said work to be completed to the satisfaction of said official.

The investigation by this Bureau disclosed no objection to the project. At present this block of Freeman avenue is not paved. All of the property on both sides between Vernon avenue and the East River is owned by the Gas Company, and there is practically no use made of the street by the public. Should the track at any time in the future prove objectionable, the consent could be revoked and the company could install a mechanical conveyor in a tunnel underneath the surface of the street under authorization from the Board.

I can, therefore, see no good reason why the requested permission should not be given should the Board see fit to do so. In such case I would suggest that consent be granted only during the pleasure of the Board, but in no case to extend beyond a period of ten (10) years from the date of the approval of the consent by the Mayor and revocable upon sixty days' notice, and that it be made a condition of the consent that security deposit in the sum of one thousand dollars for the tunnel and five hundred dollars for the track be required, said sums to be in the form of either cash or securities, to be approved by and deposited with the Comptroller for the faithful performance of the terms and conditions of the consent.

At the rate heretofore used by the Board for similar privileges, viz., 4 per cent. of the assessed valuation of the area of land occupied by the structure within the City streets between building lines, with the customary increase of 5 per cent. for the second term of five years, the charge for the tunnel and track should be during the first term of five years the sum of one hundred dollars per annum for each, and during the second term of five years the sum of one hundred and five dollars per annum for each.

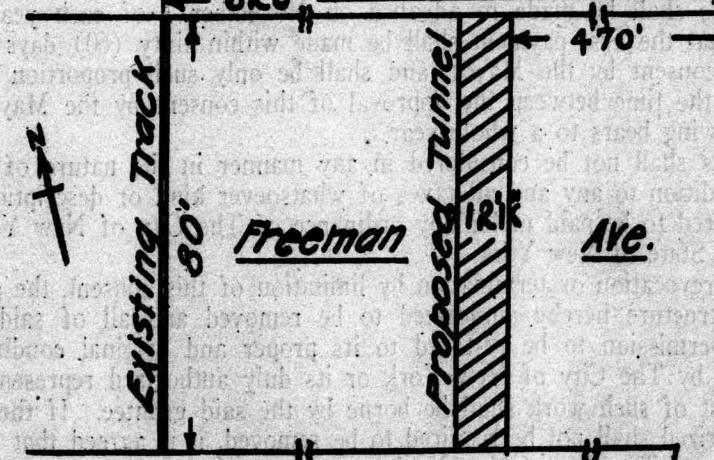
The unauthorized pipes, hereinabove mentioned, have occupied practically a considerable portion of Freeman avenue, between Vernon avenue and the East River. At the rate heretofore used by the Board in similar cases, the charge for this past use and occupation, should be the sum of five thousand dollars. It has been made a condition of the resolution granting consent, herewith submitted for adoption, that such sum be paid into the City Treasury within sixty (60) days of the date of the approval of the consent by the Mayor.

The resolution also provides that the proposed tunnel shall be completely constructed and the unauthorized pipes removed from within the lines of Freeman avenue by December 1, 1913.

Respectfully,

HARRY P. NICHOLS, Engineer, Chief of Bureau.

Property of Petitioner.



Property of Petitioner

Plan of Existing Track and Proposed Tunnel
for
New Amsterdam Gas Co.

Bureau of Franchises.

The following was offered:

Whereas, The New Amsterdam Gas Company heretofore constructed, maintained and used without proper authority a narrow gauge railroad track across and on the surface of Freeman avenue, and certain pipes under, along and across said avenue, between Vernon avenue and the East River, Long Island City, Borough of Queens, as more fully recited in a report from the Bureau of Franchises presented to the Board at the meeting held this day; and

Whereas, The New Amsterdam Gas Company has presented a petition dated November 30, 1912, to the Board of Estimate and Apportionment, for its consent to the continued maintenance and use of the said narrow gauge track, and to construct a tunnel under and across Freeman avenue, between Vernon avenue and the East River, Long Island City, Borough of Queens, in which to place all of the above-mentioned pipes; now, therefore, be it

Resolved, That the consent of the corporation of The City of New York be and the same is hereby given to the New Amsterdam Gas Company, a domestic corporation.

1. To continue to maintain, use and operate by manual power the existing narrow gauge track across and on the surface of Freeman avenue at a point 620 feet west of the westerly line of Vernon avenue, Long Island City, Borough of Queens, for the conveyance of coal; and

2. To construct, maintain and use a tunnel under and across said Freeman avenue at a point 470 feet west of the westerly line of Vernon avenue, and to place therein such pipes as may be necessary in connection with the manufacturing of gas carried on by the petitioner;

—the said structures connecting properties on opposite sides of said Freeman avenue occupied by the petitioner's gas plant and accessories thereto, all as shown on the plan accompanying the petition and entitled:

"Plan showing location of concrete tunnel and 21½-inch gauge industrial railroad track at Freeman avenue, Borough of Queens. To accompany application of New Amsterdam Gas Company to Board of Estimate and Apportionment, City of New York."

—and signed G. W. Doane, president, a copy of which is attached hereto and made a part hereof, upon the following terms and conditions:

1. Said consent shall continue only during the pleasure of the Board of Estimate and Apportionment and shall be revocable upon sixty (60) days' notice in writing to the grantee, but in no case shall it extend beyond a term of ten (10) years from the date of its approval by the Mayor, and thereupon all rights of the grantee in said street by virtue of this consent shall cease and determine.

2. The grantee shall pay into the Treasury of The City of New York, as compensation for the privilege hereby granted during the first term of five years the sum of two hundred dollars (\$200) per annum, and during the second term of five years the sum of two hundred and ten dollars (\$210) per annum.

Such payments shall be made in advance on November 1 of each year, provided, however, that the first payment shall be made within sixty (60) days of the approval of this consent by the Mayor, and shall be only such proportion of the annual charge as the time between the approval of this consent by the Mayor and November 1 following bears to a whole year.

The grantee shall also pay into the City Treasury within sixty (60) days of the date of the approval of this consent by the Mayor the sum of five thousand dollars (\$5,000) as compensation in full for the past use and occupation of said street by the track and underground pipes hereinabove mentioned.

Such payments shall not be considered in any manner in the nature of a tax, but shall be in addition to any and all taxes of whatsoever kind or description now or hereafter required to be paid under any ordinance of The City of New York, or by any law of the State of New York.

3. Upon the removal of the grantee from either of the premises to be connected by the structures or upon the revocation or termination by limitation of this consent, the grantee shall cause the structures hereby authorized to be removed and all of said street affected by this permission to be restored to its proper and original condition, if required so to do by The City of New York or its duly authorized representatives, and the entire cost of such work shall be borne by the said grantee. If the structures hereby authorized shall not be required to be removed, it is agreed that they shall become the property of The City of New York.

4. This consent is for the exclusive use of the grantee and shall not be assigned either in whole or in part or leased or sublet in any manner, nor shall title thereto, or right, interest or property therein pass to or vest in any other person, firm or corporation whatsoever, either by the acts of the grantee or by operation of law, without the consent in writing of The City of New York, acting by the Board of Estimate and Apportionment.

5. The grantee shall pay the entire cost of all work, labor and material in connection with the structures hereby authorized, and particularly

(a) Their construction, maintenance and removal.

(b) The protection of all structures which shall in any way be disturbed by their construction or removal.

(c) All changes in sewers or other subsurface structures necessitated by their construction or removal, including the laying or relaying of pipes, conduits, sewers or other structures.

(d) The replacing or restoring of the pavement in said street which may be disturbed during their construction or removal.

(e) Each and every item of the increased cost of the installation of any future structures or repairs or alterations to any existing or future structures caused by their presence in the street.

(f) The inspection of all work during their construction or removal as herein provided, which may be required by the President of the Borough and the Commissioner of Water Supply, Gas and Electricity.

6. The grantee shall before December 1, 1913, entirely remove from within the lines of Freeman avenue all the unauthorized pipes heretofore installed, maintained and used in said avenue. Before the construction or removal shall be begun, the grantee shall obtain permits to do the work from the President of the Borough and from the Commissioner of Water Supply, Gas and Electricity. The grantee shall perform all the duties which may be imposed by those officials as conditions of such permits, provided such conditions are not inconsistent with the provisions of this consent. The grantee shall submit to those officials working plans which shall include and show in detail the method of construction of the structures hereby authorized and the mode of protection or changes in all structures required by the construction or removal of the same.

Upon the completion of the work, the grantee shall furnish to the President of the Borough a plan of such character as he may direct, showing accurately and distinctly the location, size and type of construction and complete dimensions of the structures erected or installed under this consent; also the location and dimensions of all substructures encountered during the progress of the work. The depth below the street surface of the new structures and of the substructures encountered must be shown; also their location with reference to the nearest curb line and the nearest curb-line intersection.

7. The grantee shall allow to The City of New York a right of way through, under or above any part of the structures hereby authorized for any and all structures which are now or may be hereafter placed by The City of New York in said street.

If at any time it shall become necessary to replace or alter any structure in said street, the City shall have the right to break through or remove all or any portion of the structures hereby authorized and the grantee shall pay to the City the expense incurred by such removal.

8. The structures hereby authorized and any fixtures laid therein shall be constructed, maintained and operated subject to the supervision and control of the proper authorities of The City of New York. They shall be open at all times to the inspection of all the authorities who have jurisdiction in such matters under the Charter of The City of New York.

8(a). The grantee shall at its own expense install an eight-inch croton water pipe under the tunnel at such precise location, and with such bends and other appurtenances as may be directed by the Commissioner of Water Supply, Gas and Electricity. The materials to be furnished and the work to be done all to the satisfaction of said official.

9. The track shall be constructed and operated in the latest improved manner of railroad construction and operation and solely upon the terms and according to the lines and surveys to be approved by the President of the Borough. The top of rails shall be laid flush with the surface of the roadway, and the grade of the roadway and sidewalks shall be altered and drainage provided, as shall be directed and approved by the President of the Borough. The character of the rails and other parts of the construction shall also be approved by the said official and the track shall be maintained in good condition throughout the term of this consent by the said grantee.

10. The grantee shall at all times keep the entire street between the rails of the track and for a distance of two feet beyond the rails on either side thereof free and clear from ice and snow.

11. Said grantee shall pave and keep in permanent repair the portion of the surface of the street and sidewalks between the rails of the tracks and for a distance of two feet on either side thereof under the supervision of the proper local authorities and whenever required by them to do so, and in such manner as they may prescribe, and The City of New York shall have the right to change the material or character of the pavement of the street and sidewalks, and in that event the grantee shall be bound to replace the existing pavement between the rails of the track and for a distance of two feet on either side thereof with such changed or altered pavement and in the

manner directed by the proper City officials at its own expense, and the provisions as to repairs herein contained shall apply to such changed or altered pavement.

12. This consent is subject to whatever right, title or interest the owners of abutting property or others may have in and to said street.

13. Said grantee shall be liable for all damages to persons or property, including the street and structures therein and thereunder by reason of the construction and operation or maintenance of the structures hereby authorized, and it is a condition of this consent that The City of New York assumes no liability to either person or property on account of this consent.

14. This consent is granted on the further and express condition that the provisions of the Railroad Law applicable thereto, and all laws or ordinances now in force, or which may hereafter be adopted, shall be strictly complied with.

15. This consent is upon the express condition that within sixty (60) days after its approval by the Mayor, and before anything is done in exercise of the rights conferred hereby, the grantee shall deposit with the Comptroller of The City of New York the sum of one thousand five hundred dollars (\$1,500), either in money or in securities to be approved by him, which fund shall be security for the performance of the terms and conditions of this consent, especially those which relate to the payment of the annual charge, the repairs of the street pavement and the removal of the structures hereby authorized. In case of default in the performance by said grantee of any of such terms and conditions, The City of New York shall have the right to cause the work to be done and the materials to be furnished for making the necessary changes or repairs, after ten (10) days' notice, and shall collect the reasonable cost thereof from the said fund without legal proceedings, or in case of default in the payment of the annual charge, shall collect the same, with interest, from such fund after ten (10) days' notice in writing to the said grantee.

In case of any drafts so made upon the security fund the said grantee shall, upon thirty (30) days' notice in writing, pay to the Comptroller of The City of New York a sum of money sufficient to restore the said fund to the original amount of one thousand five hundred dollars (\$1,500), and in default of the payment thereof, the consent hereby given may be cancelled and annulled, at the option of the Board of Estimate and Apportionment of The City of New York, acting on behalf of said City. No action or proceeding or rights under the provisions of this section shall affect any other legal rights, remedies or causes of action belonging to The City of New York.

16. Said grantee shall give notice in writing to the President of the Borough and to the Commissioner of Water Supply, Gas and Electricity of its intention to begin the work hereby authorized at least forty-eight hours before such work commences. The grantee shall also give to the Board of Estimate and Apportionment notice, in writing, of the date on which the work is commenced and also the date on which the same is completed, not later than ten (10) days after such dates.

17. Said grantee shall complete the construction of the structures hereby authorized on or before December 1, 1913, otherwise this consent shall be forfeited forthwith, and without any proceedings, either at law or otherwise, for that purpose; provided, however, that such time may be extended by the Board of Estimate and Apportionment.

18. This consent shall be null and void unless said grantee shall duly execute an instrument in writing, wherein said grantee shall accept this consent and shall promise, covenant and agree to conform to, abide by and perform all the terms, conditions and requirements in this consent fixed and contained and file said instrument with the Board of Estimate and Apportionment of The City of New York within thirty (30) days after the approval of this consent by the Mayor; provided, however, that such time may be extended by the Board of Estimate and Apportionment.

And said grantee shall promise, covenant and agree in said instrument to hold The City of New York harmless from all damages to persons or property which may result from the construction, use, maintenance or operation of the structures hereby authorized.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx and Queens—15.

TUTTLE AND BAILEY MANUFACTURING COMPANY.

In the matter of the communication from Tuttle and Bailey Manufacturing Company, stating the construction of the tunnel under and across North 10th street, east of Wythe avenue, Borough of Brooklyn, has been completed.

This consent was granted by resolution adopted by this Board July 11, 1912, approved by the Mayor July 16, 1912, and the notice is given in conformity with section 14 of the consent.

The communication was ordered filed.

NEW YORK MOTOR BUS COMPANY, INCORPORATED.

In the matter of the petition of the New York Motor Bus Company, Incorporated, for a franchise to establish, maintain and operate a truck, stage and omnibus route in the Boroughs of Manhattan and Queens, and upon, along and over the Queensboro Bridge and its approaches.

This application was presented to the Board at the meeting of January 9, 1913, and was referred to the Bureau of Franchises.

The Secretary presented the following:

City of New York, Office of the Mayor, January 8, 1913.

JOSEPH HAAG, Esq., Secretary, Board of Estimate and Apportionment:

Dear Sir—I transmit to you with my approval, for consideration by your Board, an amended application of the New York Motor Bus Company for a franchise.

Very truly yours, W. J. GAYNOR, Mayor.

William A. Evans, Attorney and Counsellor at Law, 1 Broadway, New York, January 8, 1913.

Hon. WILLIAM J. GAYNOR, Mayor of the City of New York, City Hall, New York City:

Dear Sir—I beg to hand you herewith for your approval, as required by law, an amended application of the New York Motor Bus Company, Incorporated, for a franchise to establish, maintain and operate a truck, stage and omnibus route in the Borough of Manhattan, City of New York.

This application is submitted in place of the application originally submitted for your approval with a letter on the 19th of December last. The original application is amended to the extent of eliminating from the route applied for that portion of the same covering 57th street, in the Borough of Manhattan, westerly from Park avenue, and 2d avenue to the Queensboro Bridge entrance, and the entire section from the westerly end of Queensboro Bridge, and the portion of said route located in the Borough of Queens.

On behalf of the New York Motor Bus Company, Incorporated, I desire to withdraw the application as originally made, and to submit this amended application, and to request your approval of the same, and the forwarding of the application to the Board of Estimate and Apportionment for proper action in the premises.

The withdrawal of that portion of the route covering the Queensboro Bridge and the certain streets and avenues in the Borough of Queens is made necessary, at the present time, by the fact that a street surface railway is now approaching completion, which will exactly cover this route, and the population of the district affected is not yet sufficient to warrant the introduction of a stage route in competition with such street surface line. Respectfully yours,

WILLIAM A. EVANS.

Bureau of Franchises, January 14, 1913.

Hon. WILLIAM J. GAYNOR, Mayor, Chairman of Board of Estimate and Apportionment:

Sir—Under date of January 8, 1913, the Mayor transmitted, with his approval, for consideration by the Board, the amended petition of the New York Motor Bus Company, Limited, for the right and privilege to maintain and operate stage and omnibus routes for public use in the conveyance and transportation of persons and property for compensation upon various streets and avenues in the Borough of Manhattan.

The New York Motor Bus Company, Limited, was incorporated by filing its certificate of incorporation in the office of the Clerk of New York County on December 18, 1912, pursuant to chapter 142 of the Laws of 1854. This is the only law which provides for the incorporation of stage or omnibus companies which propose to operate within the limits of The City of New York, and provides that the certificate of incorporation shall be filed with the County Clerk within the county in which it is proposed to operate, instead of with the Secretary of State.

The operation proposed as shown by the certificate of incorporation was on Park avenue, from 96th street south to 45th street; thence on each side of the Grand

Central Terminal and again south on Park avenue and 4th avenue to West 31st street; on Madison avenue, from 40th street south to 23d street; thence on 23d street to Irving place; thence on Irving place and Gramercy park to West 14th street; six crosstown routes extending westerly as far as 7th or 8th avenues; from the north and south, routes upon Park avenue and Madison avenue, and a branch through 57th street, 2d avenue, across the Blackwells Island Bridge and its approaches to the Borough of Queens; thence along Thomson avenue or Queens boulevard to the former Village of Newtown.

Under date of December 19, 1912, the company filed a petition with the Mayor for all the routes described in the certificate of incorporation. This petition was forwarded to the Board by the Mayor without his approval or disapproval, and the petition was referred to this Bureau at the meeting of January 9, 1913. The petition first referred to, which has received the approval of the Mayor, was an amendment to the petition dated December 19, 1912, and bears date of January 6, 1913, and is the same as the original petition except the route on 57th street, 2d avenue, Queensboro Bridge and Thomson avenue, Borough of Queens, is eliminated. The action of the Mayor in approving this amended petition is in accordance with the procedure required by section 1459 of the Charter, which requires that before any route for the running of stages or omnibuses shall be established in the City, the application therefor must be made to the Mayor, specifying the route proposed to be established and the number of stages or omnibuses proposed to be run thereon, and unless the Mayor shall communicate such application to the Board of Aldermen with his approval and the said Board of Aldermen shall vote in favor thereof, no such route shall be established or operated.

The Corporation Counsel has advised that the Board has succeeded to the powers of the Board of Aldermen referred to in this section and that it now has exclusive power to grant franchises for the operation of stage or omnibus routes. This provision, however, requiring the Mayor's approval before the grant is made by the Board, is still in force, and this is the only class of franchises to which such a provision applies.

The Corporation Counsel has further advised that after the approval of the application by the Mayor the procedure to be followed is the same as that prescribed in sections 72, 73, 74 and 242 of the Charter; that is, the same procedure which applies to the granting of all other franchises over which the Board has jurisdiction.

There is one other restriction, however, contained in section 1458 which applies only to stage or omnibus routes, and that is that before the authority to operate such a route is granted, a majority of the owners of property upon the streets in or upon which such route is to be operated shall give their consent thereto in writing. Before final action is taken therefore the company should file with the Board evidence that such property owners' consents have been obtained.

There seems, however, to be no reason for delay in proceeding under sections 73 and 74 of the Charter in so far as the preliminary public hearing is concerned and it is suggested that the Board adopt a resolution fixing February 13, 1913, as the date for such hearing.

The amended petition which has received the approval of the Mayor is to be substituted for the first, dated December 19, 1912, which was referred to the Board on January 9, 1913, and it is therefore suggested that the first petition be filed.

Respectfully, HARRY P. NICHOLS, Engineer, Chief of Bureau.
To the Honorable Board of Estimate and Apportionment of The City of New York:

The amended petition of the New York Motor Bus Company, Inc., respectfully shows:

First: That your petitioner is a corporation duly organized under the provisions of chapter 142 of the Laws of 1854, "An act to regulate stage coaches in The City of New York and to provide for the formation of companies to operate the same," and its articles of association were duly filed in the office of the Clerk of the County of New York, pursuant to the provisions of law therefor, on the 18th day of December, 1912.

Second: That for the purpose of establishing, maintaining and operating truck, stage and omnibus routes for public use in the conveyance and transportation of persons and property, for compensation, your petitioner desires to obtain from your honorable board and hereby respectfully applies for a grant of the right, privilege and franchise for the establishment, maintenance and operation by your petitioner of truck, stage and omnibus routes for public use in the conveyance and transportation of persons and property, for compensation in, upon and along and over the surface of streets, avenues, highways, bridges approaches, and public places, in the Borough of Manhattan, of the City of New York, of which the following is a description, to wit:

In the Borough of Manhattan, City of New York, as follows:
Beginning at the intersection of Park avenue with 96th street, thence in, upon and along Park avenue to 45th street; thence in, upon and along 45th street to the continuation of Park avenue on the easterly and westerly sides of the Grand Central Station as the same may now be planned or hereafter constructed; thence in, upon and along the continuation of Park avenue on the easterly and westerly sides of the Grand Central Station, to, in, upon and along the continuation of Park avenue across and over 42d street as the same may now be planned or hereafter constructed; thence in, upon and along Park avenue to 34th street; thence in, upon and along 4th avenue to 31st street; thence in, upon and along 31st street to 8th avenue; also beginning at the intersection of 45th street with the continuation of Park avenue on the westerly side of the Grand Central Station; thence in, upon and along 45th street to Times Square; thence in, upon and along Times Square on both the easterly and westerly sides thereof to 42d street; thence in, upon and along 42d street to 6th avenue; thence in, upon and along 6th avenue to 39th street; thence in, upon and along 39th street to Park avenue. Also beginning at the intersection of 42d street with Seventh avenue; thence in, upon and along 7th avenue to 41st street; thence in, upon and along 41st street to 6th avenue. Also beginning at the intersection of 6th avenue with 40th street; thence in, upon and along 40th street to Park avenue. Also beginning at the intersection of Park avenue with 36th street, thence in, upon and along 36th street to 7th avenue; thence in, upon and along 7th avenue to 33d street; thence in, upon and along 33d street to 8th avenue. Also beginning at the intersection of Park avenue with 35th street; thence in, upon and along 35th street to 7th avenue. Also beginning at the intersection of 7th avenue with 34th street; thence in, upon and along 34th street to 8th avenue. Also beginning at the intersection of 40th street with Madison avenue; thence in, upon and along Madison avenue to 23d street; thence in, upon and along 23d street to Lexington avenue; thence in, upon and along Lexington avenue to Gramercy Park; thence in, upon and along Gramercy Park on all sides thereof to Irving place; thence in, upon and along Irving place to 14th street. Also beginning at the intersection of 23d street with 4th avenue, in, upon and along 4th avenue to 20th street; thence in, upon and along 20th street to Irving place.

Besides such other route or routes, as extensions and prolongations of the above described routes, as may hereafter be granted.

All of the above described routes to be operated in conjunction with one another according to such authority as may be hereafter acquired.

It is proposed to operate at least fifty (50) vehicles to be propelled by electric, steam, gasoline motor, kerosene motor, petrol motor, or any other motive power or method of propulsion whatsoever which may be at any time lawfully used therefor.

Dated New York, January 6, 1913.

NEW YORK MOTOR BUS COMPANY, INC.,

By ROLAND R. CONKLIN, President.

Attest: HAYDOCK H. MILLER, Secretary.

State of New York, County of New York, ss.:

Roland R. Conklin, being first duly sworn, says that he resides at Huntington, Long Island, New York, and that he is the President of New York Motor Bus Company, Inc., the petitioner herein, a corporation created under the laws of the State of New York; that he has read the foregoing petition and that the same is true to the knowledge of deponent, except as to the matters therein stated to be alleged upon information and belief, and that as to those matters he believes it to be true.

Deponent further says that the reason why this verification is not made by the petitioner is that it is a corporation; that this deponent is an officer of the same, to wit, president, and that the grounds of his belief as to all matters not therein stated upon his knowledge are as follows: statements made to him by certain officers or agents of the petitioner.

ROLAND R. CONKLIN.
Sworn to before me this 7th day of January, 1913.

[SEAL]

LAWRENCE F. DENTZMAN, 3126 New York County.

The following was offered:

Whereas, The foregoing petition from New York Motor Bus Company, Inc., dated January 6, 1913, was presented to the Board of Estimate and Apportionment at a meeting held January 16, 1913.

Resolved, That in pursuance of law this Board sets Thursday, the 13th day of February, 1913, at 10:30 o'clock in the forenoon, and room 16 in the City Hall, Borough of Manhattan, as the time and place when and where such petition shall be first considered, and a public hearing be had thereon, at which citizens shall be entitled to appear and be heard, and be it further

Resolved, That the Secretary is directed to cause such petition and these resolutions to be published for at least two (2) days in two daily newspapers in the City of New York, to be designated by the Mayor, and for at least ten (10) days in the City Record immediately prior to such date of public hearing. The expense of such publication to be borne by the petitioner.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx and Queens—15.

The original petition was ordered filed and the amended petition referred to the Bureau of Franchises.

LONG ISLAND RAILROAD COMPANY, LESSEE OF THE NEW YORK, BROOKLYN & MANHATTAN BEACH RAILWAY COMPANY; NEW YORK CONNECTING RAILROAD COMPANY.

In the matter of the communication from the Corporation Counsel calling attention to the instructions contained in resolution adopted by this Board November 21, 1912, directing him to represent the Board at all future hearings before the Public Service Commission on the following petitions:

(a) The New York Connecting Railroad Company, for the approval of changes in its certificate as to terminus of railroad in the Borough of Queens and rental.

(b) The Long Island Railroad Company, for the approval of the exercise of rights in carrying out improvements between Brooklyn-Queensboro Line and Fresh Pond Junction.

—and oppose the granting of same.

In view of the statements of counsel for the companies at the hearing, he requested to be advised if the Board wished to modify its position as expressed in the resolutions or if it wished to give him any further or additional instructions.

This communication was presented to the Board at the meeting of January 9, 1913, and action was deferred until this day.

The President of the Board of Aldermen moved that the matter be referred to the Franchise Committee.

Which motion was agreed to.

FINANCIAL MATTERS.

The Secretary presented communications as follows:

From the Mayor presenting and recommending the application of Thomas P. Wilson, Machinist's Helper, Department of Water Supply, Gas and Electricity, for retirement, pursuant to chapter 669 of the Laws of 1911 (as amended), on an annuity of \$424.67;

From the Mayor, presenting and recommending the application of John Snyder, an Engineman in the Fire Department, for retirement, pursuant to chapter 669 of the Laws of 1911 (as amended), on a pension of \$2.25 per diem, payable monthly;

From the Secretary, Board of Education, transmitting certified copy of resolution adopted by said Board, relative to fixing the compensation of Janitors of various school buildings;

From the Corporation Counsel, requesting the establishment in the Law Department of the positions of Examiner, with knowledge of Italian language, and Examiner, with knowledge of Yiddish language, at \$1,200 per annum, for one incumbent, respectively.

Which were referred to the Committee on Salaries and Grades, consisting of the Comptroller and the President of the Board of Aldermen.

The Secretary presented communications and a petition as follows:

From the Commissioner of Water Supply, Gas and Electricity, requesting that an additional appropriation of \$21,457 be made from the Water Revenues of the Borough of Brooklyn for the salaries and expenses of the House to House Inspection Force of said Department, and a petition of the Temporary Inspectors urging the above appropriation;

From the Commissioner of Water Supply, Gas and Electricity, requesting an appropriation of \$1,660.50 from the Water Revenues received in the Borough of Brooklyn for the year 1912, for the purpose of replenishing accounts "Pumping, \$229," in the sum of \$85.50, and "Maintenance, \$305," in the sum of \$1,575; also for the modification of schedules supporting these accounts;

From the Sheriff, Kings County, advising the Board of the appointment of Margaret Bills, as a Matron in the Kings County Jail, at \$1,000 per annum, to take effect as of January 1, 1913;

From the District Attorney of New York County, requesting an additional issue of \$10,000 special revenue bonds for the proper conduct of criminal actions arising out of the murder of Herman Rosenthal and for the investigation of the Police Department of The City of New York.

Which were referred to the Comptroller.

The Secretary presented a communication from the Commissioner of Parks, Boroughs of Manhattan and Richmond, requesting the amendment of resolution adopted October 3, 1912, approving, pursuant to resolution adopted July 11, 1912, of the form of contract, plans, specifications and estimate of cost (\$1,600), for furnishing and erecting a high gas pipe and wire mesh fence along the front of the playground on Amsterdam avenue, between 174th and 175th streets, Manhattan, by increasing the estimate of cost to \$1,900, to provide for awarding the contract to the lowest bidder.

Also a communication withdrawing the same.

The Secretary presented communications as follows:

From the Commissioner of Parks, Boroughs of Manhattan and Richmond, requesting that the resolution adopted December 14, 1906, authorizing the issue of \$500,000 corporate stock to provide means for the construction of an extension to the building in Central Park occupied by the Metropolitan Museum of Art, amended March 14, 1912, to include the construction and equipment of a carpenter shop, be further amended by also including therein the construction of a service roadway;

From the President of the Borough of Richmond, urging the earliest possible action on an additional issue of corporate stock to the amount of \$4,650, for engineering work in connection with the elimination of grade crossings in the Borough of Richmond;

From the President of the Borough of Richmond, requesting an additional issue of \$2,500 corporate stock for the construction of the Seaview Hospital sewer;

From the Commissioner of Public Charities, requesting issue of \$215,000 corporate stock for the purchase of a site and for the construction adjacent to the present Cumberland Street Hospital and equipment of a wing or addition;

From the Commissioner of Water Supply, Gas and Electricity, requesting an additional issue of \$305,500 corporate stock for salaries and wages of the force employed on work connected with the extensions and improvements of the water supply systems in the Boroughs of Manhattan, The Bronx, Brooklyn and Queens;

From the Commissioner of Water Supply, Gas and Electricity, requesting the issue of \$2,724.82 corporate stock for the purchase of pipes and appurtenances of the Bayside-Flushing Water Company, located in Fairview avenue, Lawrence boulevard and other streets in Bayside, Borough of Queens;

Communication from Israel Ellis, urging on behalf of the residents of East New York, an appropriation for the erection of a High School building on the site at Pennsylvania and Dumont avenues, Brooklyn.

Which were referred to the Corporate Stock Budget Committee, consisting of the Comptroller, the President of the Board of Aldermen and the President of the Borough of Manhattan.

The Secretary presented the following communication from the Secretary of the Borough of Manhattan, on behalf of the President of said Borough, Chairman of the Committee on Investigation into the Departments of Health, Public Charities and Believe and Allied Hospitals, submitting for adoption, resolution authorizing the Secretary of the Board to certify for payment from the Contingent Fund of said Board, bills for the expenses of said committee.

City of New York, Office of the President of the Borough of Manhattan, City Hall, January 11, 1913.

Board of Estimate and Apportionment, 277 Broadway, New York City:

Dear Sirs—On behalf of President McNeney, Chairman of the special committee appointed to study the Departments of Health, Public Charities and Hospitals, I beg to hand you herewith resolution, which kindly introduce at the next meeting of the Board of Estimate and Apportionment, authorizing the Secretary of the Board to approve bills for expenditures in connection with the work of this committee.

Very truly yours, LEO. ARNSTEIN, Secretary of the Borough of Manhattan.

The following resolution was offered:

Resolved, That the Secretary be and is hereby authorized to certify for payment from the appropriation for Contingencies of this Board the proper expenses of the Special Committee appointed to study the Departments of Health, Public Charities and Hospitals.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx and Queens—15.

The Secretary presented the following communication from the Engineer, Chief, Bureau of Franchises, requesting that the title of Frederick P. Peirce, Draftsman, in the Bureau of Franchises, at \$2,100 per annum, be changed to that of Assistant Engineer, at the same rate, and the modification of salary schedule for the year 1913 to that effect:

The City of New York, Board of Estimate and Apportionment, January 10, 1913.

Hon. WILLIAM J. GAYNOR, Mayor, Chairman, Board of Estimate and Apportionment:

Sir—I request the adoption of a resolution by the Board changing the title of Frederick P. Peirce, Draughtsman in the Bureau of Franchises, at \$2,100 per annum, to that of Assistant Engineer at the same salary.

Mr. Peirce successfully passed the examination for promotion on April 26, 1911, and on June 20, 1911, was promoted to Assistant Engineer at \$2,100 per annum.

The Civil Service Commission, however, declined to certify his name for promotion to Assistant Engineer on account of a preferred list for the same position, and it was not until January 8, 1913, that such certificate was received.

Attached hereto is a resolution carrying this recommendation into effect. This is simply a change of title and does not involve any increase in salary or additional appropriation.

It will likewise be necessary to adopt the customary resolutions modifying the salary schedules accompanying the budget for 1913.

Respectfully, HARRY P. NICHOLS, Engineer, Chief of Bureau.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment hereby approves of the schedule, as revised, for the office of the Board of Estimate and Apportionment for the year 1913, to take effect January 16, 1913, as follows:

BOARD OF ESTIMATE AND APPORTIONMENT.

2119 Investigation of Franchises	
Engineer	\$7,500 00
Assistant Engineer	3,800 00
Assistant Engineer, 2 at \$2,700	5,400 00
Assistant Engineer	2,100 00
Clerk	3,150 00
Clerk	2,550 00
Clerk	1,800 00
Clerk	1,200 00
Clerk	750 00
Clerk	480 00
Clerk	300 00
Law Clerk	1,950 00
Stenographer and Typewriter, 3 at \$1,350	4,050 00
Typewriting Copyist and Dictaphone Operator	750 00
	\$35,780 00

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx and Queens—15.

The following resolution was offered:

Resolved, That the title of Frederick P. Peirce, Topographical Draftsman in the Bureau of Franchises, office of the Board of Estimate and Apportionment, at \$2,100 per annum, be and the same is hereby changed to that of Assistant Engineer, at \$2,100 per annum, to take effect January 16, 1913.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx and Queens—15.

The Secretary presented communications as follows:

Three, urging the prompt signing of the contracts for the construction and operation of new subways from the following: The Seventh Avenue Association, New York City; the Brooklyn Board of Real Estate Brokers; Astoria Taxpayers and Business Men's Association.

From the President of the Broadway Board of Trade, Brooklyn, transmitting copy of the "Brooklyn Chat," December 21, 1912, containing a report of the Chairman of the Special Committee of said association in the matter of an increased water supply in the Broadway District, Brooklyn, and thanking the Board for its assistance in this matter.

From the Executive Secretary, Central Mercantile Association of New York, enclosing copy of resolution adopted by the Board of Directors of said Association, urging the prompt signing of the contracts for the construction and operation of new subways in Broadway and 7th avenue.

Which were ordered filed.

The Secretary presented a communication from the President of the Borough of Manhattan, requesting issue of \$10,000 special revenue bonds (subdivision 8, section 188 of the Charter), for the Normal College of The City of New York, to provide funds for free concerts to be given under the direction of the Musical Department of Normal College.

Which was laid over until the receipt of the resolution of the Board of Aldermen. (On January 9, 1913, the above communication was laid over until this meeting.)

The Secretary presented a report of the Comptroller recommending approval, pursuant to resolution adopted July 11, 1912, of the form of contract, specifications, as amended, and estimate of cost (\$1,400) for the erection of a new iron fence, tool house, etc., at the Crotona Athletic Field, Borough of The Bronx, under the jurisdiction of the Department of Education, provided the specifications be amended by omitting paragraphs noted in the accompanying resolution, also a protest from the Crotona Park Improvement Association against the use of these premises as an athletic field.

Which was laid over two weeks—January 30, 1913.

(On December 19, 1912, the above report was laid over until the meeting of January 9, 1913, and on said date it was laid over until this meeting.)

The Secretary presented reports of the Comptroller, as follows:

Recommending the modification of salary schedules Nos. 229, 230, 238 and 251, for the Department of Docks and Ferries for the year 1913, providing for a change in title of Appraiser of Real Estate to Real Estate Investigator, the elimination of a Clerk at \$1,200 and one at \$900, and the substitution therefor of two Clerks at \$1,050 each per annum, for changing the title of 31 Marine Engineers at \$1,800 each to Chief Marine Engineers, at the same rate, and for changing the title of Diver's Attendant at \$3.50 per diem to Diver's Tender at the same rate, involving the transfer of \$900.

(On January 9, 1913, the above matter was laid over until this meeting.)

Recommending the modification of wage schedule No. 248, for the Department of Docks and Ferries, for the year 1913, by increasing the number of days for Foreman Ship Carpenter at \$5 and decreasing the number of Ship Carpenters at \$4, in order to carry out the work of repairing for the year 1913.

(On January 9, 1913, the above matter was laid over until this meeting.)

Recommending the modification of salary schedule No. 1937 for the office of the President of the Borough of Brooklyn for the year 1912, to be effective as of December 1, 1912, providing for the reduction in salary of a Clerk from \$900 to \$300 per annum, and for increasing the salary of one Clerk from \$1,650 to \$1,800, and of three Clerks, from \$1,050 to \$1,200 each.

(On January 9, 1913, the above matter was laid over until this meeting.)

Recommending that salary schedule No. 1953 be modified for the office of the Commissioner of Accounts, for the year 1913, to be effective as of January 1, 1913, providing for a change in the schedule to conform to the present payroll conditions.

(On January 9, 1913, the above matter was laid over until this meeting.)

Recommending the modification of schedule entitled, "Care of Sewers—2936—Executive," for the office of the President of the Borough of Brooklyn for the year 1913, effective as of January 1, 1913, by reducing a Clerk from \$1,500 to \$1,200 and increasing a Clerk from \$1,800 to \$2,100 per annum.

(On January 9, 1913, the above matter was laid over until this meeting.)

Recommending the modification of schedules entitled, 2944 and 2945, for the office of the President of the Borough of Brooklyn for the year 1913, effective as of January 1, 1913, providing for a decrease in the salary of an Inspector of Carpentry and Masonry from \$2,400 to \$1,350 per annum to provide for an additional Clerk.

Which were laid over.

(On January 9, 1913, the above matter was laid over until this meeting.)

The Secretary presented the following communications from the Department of Public Charities requesting, and report of the Comptroller recommending, the approval of the form of contract, plans, specifications and estimate of cost (\$6,000) for furnishing all the labor and materials required for an addition to the Kings County Storehouse at the Kings County Hospital, Brooklyn.

(On January 9, 1913, a report of the Comptroller recommending the disapproval thereof for the reason that said plans include certain work which is not properly chargeable against the fund for which it is proposed such work shall be charged for, was laid over.)

Department of Public Charities of the City of New York, Foot of East 26th Street, December 21, 1912.

Hon. WILLIAM A. PRENDERGAST, Comptroller of The City of New York:

Sir—In accordance with a resolution adopted by the Board of Estimate and Apportionment directing that all City departments, authorized by the said Board to incur obligations and execute contracts payable out of corporate stock, submit plans, specifications, form of contract and estimates of cost prior to advertising for bids upon public works payable out of such corporate stock, I beg to submit for your consideration and report thereon to the Board of Estimate and Apportionment the plans, specifications, form of contract and estimate of cost for the following work: For furnishing all the labor and materials required for addition to the Kings County storehouse at the Kings County Hospital, Borough of Brooklyn, The City of New York.

This expenditure is chargeable to Department of Public Charities, Building Fund C, CH—390, and the estimated cost is \$6,000.

The exact title of the corporate stock authorized for this work is as follows: "To provide the means for the erection of an addition to the Storehouse, Kings County Hospital, \$14,500."

I am anxious to advertise this work as soon as possible and will thank you for your kind co-operation. Respectfully yours, M. J. DRUMMOND, Commissioner.

Department of Public Charities of The City of New York, Foot of East 26th Street, January 11, 1913.

Hon. WILLIAM A. PRENDERGAST, Comptroller of The City of New York:

Dear Sir—Under date of December 21 we submitted to you the plans, specifications, form of contract and estimate of cost for furnishing all the labor and material required for additions and alterations to the Storehouse, Kings County Hospital, Borough of Brooklyn. These were disapproved owing to the fact that there were some items for changes to the old storehouse, which could not be charged to this appropriation. We have, therefore, modified the specifications so as to eliminate the steel shelving and electric lighting in the old storehouse, and enclose herewith two copies of the specifications as changed.

Trusting the same will now meet with your approval, I am, respectfully yours,

J. MCKEE BORDEN, Secretary. By Direction of the Commissioner.

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 14, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—On December 21, 1912, the Commissioner of Public Charities requested approval of the form of contract, plans, specifications and estimate of cost in the sum of \$6,000 for furnishing all the labor and materials required for an addition to the Kings County storehouse at the Kings County Hospital, Brooklyn.

The specifications have been amended by striking therefrom steel shelving and electric work specified for the present building, the equipment of the present building not being provided for in the resolution of the Board of Estimate and Apportionment authorizing the funds for the extension of the building.

The form of contract and plans are satisfactory. The estimate of cost is reasonable, a mistake having been made in computing the value of the work included in the contract as originally submitted.

The cost of the work is to be paid from an unencumbered balance of \$14,500 (as of January 14, 1913) in the corporate stock fund entitled, "C. C. H—390, Department of Public Charities, Erection of an Addition to Storehouse, Kings County Hospital."

The authorization, in the sum of \$14,500, was approved by the Board of Estimate and Apportionment on July 15, 1912, and became effective without action by the Board of Aldermen.

I recommend the adoption of the attached resolution approving the request, with the amendments noted. Respectfully, WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment, pursuant to its resolution of July 11, 1912, hereby approves the specifications (as amended), plans, form of contract and estimate of cost in the sum of six thousand dollars (\$6,000), for furnishing all the labor and materials required for an addition to the Kings County Storehouse at the Kings County Hospital, Brooklyn, under the jurisdiction of the Department of Public Charities, the cost of the work to be charged against the corporate stock fund entitled "C. C. H—390, Department of Public Charities, Erection of an Addition to Storehouse, Kings County Hospital."

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Secretary presented the following communication from the President of the Borough of Richmond requesting the purchase, and report of the Comptroller recommending that the Corporation Counsel be authorized to institute condemnation proceedings for the acquisition of property adjoining the Clifton Refuse Destructor, in the Borough of Richmond, for the use of the Bureaus of Highways and Sewers in said borough, in view of the fact that the owners of the premises are asking more than a fair market value therefor. (On October 10, 1912, the request of the President of the Borough of Richmond for the acquisition of the above property was referred to the Comptroller.)

(On January 9, 1913, the above matter was laid over until this meeting.)

The City of New York, Office of the President of the Borough of Richmond, October 1, 1912.

Board of Estimate and Apportionment, 277 Broadway, New York City:

Gentlemen—Under date, March 5, 1912, we sent a communication to the Comptroller, summarizing a number of preceding requests for the purchase of various pieces of property to be used by different bureaus in our Richmond Borough service, among which was a plot adjoining the Clifton refuse destructor, whose purchase had not been authorized, but which we greatly desired and needed.

We are now informally advised that, through the agents of the Department of Finance, this piece of property can be secured for approximately \$7200, a figure very much less than that at which it has been held by its owners for many number years past, and we believe to be a satisfactory price.

The fund from which the purchase can be made is C. PR—7, as recorded in the Department of Finance, and we understand at this writing that there is a sufficient balance for the purpose.

We ask that the Comptroller be authorized to make this purchase so that the City may own a very desirable tract without having an important corner in the possession of other interests. The land will also be very serviceable, primarily and finally for our Bureau of Street Cleaning, but for a time serving also the Bureaus

of Highways and Sewers for district headquarters and storeyard for small quantities of repair materials. Yours respectfully,

GEORGE CROMWELL, President of the Borough.

City of New York, Department of Finance, Comptroller's Office, January 7, 1913.

To the Honorable The Board of Estimate and Apportionment:

Gentlemen—At a meeting of your Board held October 10, 1912, there was referred to the Comptroller for consideration and report a communication from the President of the Borough of Richmond, requesting that the Comptroller be authorized to acquire property adjoining the Clifton Refuse Destructor in the Borough of Richmond, for use of the Bureau of Highways and Sewers.

The premises consist of a plot of ground having a frontage of 100 feet on Tompkins avenue, with a depth on one side of 211 feet, a depth on the other side of 225 feet and running to a point. This property adjoins the lands of the Staten Island Railroad Company located at Clifton, Borough of Richmond, and the other side adjoins lands now owned by the City of New York and known as the Clifton Refuse Destructor property, containing about 10,550 square feet, or a trifle less than 4½ lots, 25 by 100 feet.

The property has on it a three-story brick building, formerly used as a candle factory, but has been vacant for many years. There is also a two-story frame dwelling, with one-story extension, and a two-story frame dwelling in the rear, without basement or cellar. These buildings have water, but no sewer connection, and are in bad repair.

In my opinion, the present fair market value of these premises is \$5,000.

The President of the Borough of Richmond is anxious to acquire title to these premises, for the reason that it is the only parcel of property separating the site of the Clifton Refuse Destructor from the Staten Island Railroad Company's tracks.

The owners of the premises will not sell the same for less than \$7,200.

In view of the price asked being excessive, I respectfully recommend that the Corporation Counsel be authorized to institute condemnation proceedings for the acquisition of these premises. Respectfully,

WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment hereby approves of the selection by the President of the Borough of Richmond of property adjoining the Clifton refuse destructor in the Borough of Richmond, consisting of a plot of 100 feet on Tompkins avenue, with a depth of 211 feet on one side and 225 feet on the other side, and running to a point, for the use of the Bureau of Highways and Sewers, the assessed valuation of which is \$3,300 for the year 1912, as shown by the books of the Department of Taxes and Assessment, and the Corporation Counsel be and he is hereby authorized to institute condemnation proceedings for the acquisition of the above described property; nothing in this resolution contained shall be construed as preventing the Comptroller of The City of New York from entering into a contract for the acquisition of said property at private sale, subject to the approval of this Board.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Secretary presented the following report of the Comptroller, recommending, issues of revenue bonds (chapter 542, Laws of 1892, and sections 170 and 187 of the Charter), for the preparation of new tax and assessment maps, under the jurisdiction of the Department of Taxes and Assessments, as follows: \$39,730.23 for salaries and wages, \$400 for supplies, \$600 for contract or open order, service, said appropriations to be expended in accordance with the schedules in the 1913 Budget; also recommending the amendment of resolution adopted February 1, 1912, authorizing the issue of \$804.26 revenue bonds for supplies and contingencies in the preparation of new tax and assessment maps for the year 1912, by reducing said authorization to \$615.68.

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 10, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—In the departmental estimates for 1913 the Department of Taxes and Assessments requested revenue bonds in the sum of \$48,900, for the preparation of block tax and assessment maps. In connection therewith I report as follows:

The request was considered by the Budget Committee, and it was recommended that a total of \$43,300 be scheduled in the Budget. This recommendation was approved in the Budget as finally adopted.

The appropriations for this purpose are made by revenue bond issues, in compliance with the provisions of chapter 542 of the Laws of 1892, and sections 170 and 187 of the Greater New York Charter.

It becomes necessary, therefore, to appropriate the bonds to cover the schedules in the Budget. There is a balance of \$2,619.77 available in a previous authorization for salaries and wages, making necessary, therefore, a total appropriation of only \$40,730.23.

In a previous authorization for supplies and contingencies there is an unencumbered balance of \$288.58. This amount may be rescinded.

I recommend the adoption of the attached resolutions approving the authorizations and the rescindment as noted above. Respectfully,

WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That, pursuant to the provisions of chapter 542 of the Laws of 1892 and sections 170 and 187 of the Greater New York Charter, the Board of Estimate and Apportionment hereby approves of the requisition of the Department of Taxes and Assessments for an appropriation to be expended for salaries and wages, in the preparation of new tax and assessment maps, and for providing means therefor, the Comptroller be and is hereby authorized to issue revenue bonds of The City of New York, to an amount not exceeding thirty-nine thousand seven hundred and thirty dollars and twenty-three cents (\$39,730.23), redeemable from the tax levy of the year succeeding the year of their issue; the same to be used as per the schedule, No. 2068R, in the 1913 Budget.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The following resolution was offered:

Resolved, That, pursuant to the provisions of chapter 542 of the Laws of 1892 and sections 170 and 187 of the Greater New York Charter, the Board of Estimate and Apportionment hereby approves of the requisition of the Department of Taxes and Assessments for an appropriation to be expended for supplies in preparing new tax and assessment maps, and for providing means therefor, the Comptroller be and is hereby authorized to issue revenue bonds of The City of New York to an amount not exceeding four hundred dollars (\$400), redeemable from the tax levy of the year succeeding the year of their issue, the same to be used as per the schedule, No. 2071R, in the 1913 Budget.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The following resolution was offered:

Resolved, That, pursuant to the provisions of chapter 542 of the Laws of 1892 and sections 170 and 187 of the Greater New York Charter, the Board of Estimate and Apportionment hereby approves of the requisition of the Department of Taxes and Assessments for an appropriation to be expended for contract or open order, service in preparing new tax and assessment maps, and for providing means therefor, the Comptroller be and is hereby authorized to issue revenue bonds of The City of New York to an amount not exceeding six hundred dollars (\$600), redeemable from the tax levy of the year succeeding the year of their issue, the same to be used as per the schedule, No. 2080R, in the 1913 Budget.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The following resolution was offered:

Resolved, That the resolution adopted by the Board of Estimate and Apportionment on February 1, 1912, as follows:

"Resolved, That pursuant to the provisions of chapter 542 of the Laws of 1892 and sections 170 and 187 of the Greater New York Charter, the Board of Estimate and Apportionment hereby approves of the requisition of the Department of Taxes and Assessments on September 3, 1911, for an appropriation to be expended for supplies and contingencies in preparing new tax and assessment maps, and for providing means therefor, the Comptroller be and is hereby authorized to issue revenue bonds of The City of New York to an amount not exceeding eight hundred and four dollars and twenty-six cents (\$804.26), redeemable from the tax levy of the year succeeding the year of their issue."

—be amended to make the amount authorized six hundred and fifteen dollars and sixty-eight cents (\$615.68).

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Secretary presented the following communication from the President of the Borough of Manhattan requesting, and report of the Committee on Salaries and Grades recommending, the establishment in the office of the President of the Borough of Manhattan of the grade of position of Mechanical Engineer at \$3,000 per annum, for one incumbent:

(On December 5, 1912, the request of the President of the Borough of Manhattan for the establishment of the above grade, was referred to said Committee.)

City of New York, Office of the President of the Borough of Manhattan, City Hall, December 3, 1912.

JOSEPH HAAG, Esq., Secretary, Board of Estimate and Apportionment:

Dear Sir—Request is hereby made that the Board of Estimate and Apportionment, pursuant to the provisions of section 56 of the Charter, recommend to the Board of Aldermen the establishment of the position and grade of Mechanical Engineer at \$3,000 per annum under the jurisdiction of the President of the Borough of Manhattan.

It is intended to promote to this grade as soon as it has been created Mr. Louis W. Bates, who is at present employed in the Bureau of Public Buildings and Offices under the title of Mechanical Engineer with salary at the rate of \$2,550 per annum.

Mr. Bates was appointed to his present position on December 11, 1911, from the open competitive list of the Civil Service Commission. On this list his name appeared first. Since his appointment, Mr. Bates has taken the examination for Electrical Engineer and secured the second position on the open competitive list resulting therefrom. He has already received several offers of employment and today received one with salary of \$3,000 per annum in the Fire Department. He has also been offered a \$3,500 position under the United States Government.

While with us, Mr. Bates has demonstrated his ability as a Mechanical Engineer of the highest order and he has made himself invaluable to the department. He has proven by the open competitive examinations above referred to that he stands at the top of his profession, and it would be a distinct loss to the borough government if he were to be transferred at a higher salary to some other City department.

For this reason, a salary grade of \$3,000 is requested. It goes without saying that his familiarity with the work to be done in this department makes him quite as valuable, if not more so, to us than to other departments which are bidding for his services. Very truly yours,

GEORGE McANENY, President, Borough of Manhattan.

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, December 27, 1912.

To the Board of Estimate and Apportionment:

Gentlemen—On December 3, 1912, the President of the Borough of Manhattan requested the establishment in his office of the grade of position of Mechanical Engineer, at \$3,000 per annum, for one incumbent. In connection therewith we report as follows:

The grade is proposed to increase the salary of Mr. Louis W. Bates, Mechanical Engineer, at \$2,550 per annum, appointed December 11, 1911. Mr. Bates has taken civil service examinations, both Federal and Municipal, and is eligible for appointment to positions at higher salaries with either the Federal or City governments. The Fire Commissioner has offered him a position at \$3,000, and the United States Government a position at \$3,500. The Borough President states that he is anxious to retain Mr. Bates because of important work which he has on hand, but cannot do so without the proposed increase. Mr. Bates is provided for in the 1913 budget at his present rate. The President states that a modification will be requested to provide funds for the increase.

We recommend the adoption of the attached resolution approving the request.

Respectfully,

WM. A. PRENDERGAST, Comptroller; JOHN PURROY MITCHEL, President, Board of Aldermen, Committee on Salaries and Grades.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment, pursuant to the provisions of section 56 of the Greater New York Charter, hereby recommends to the Board of Aldermen the establishment in the office of the President of the Borough of Manhattan of the grade of position, in addition to those heretofore established, as follows:

Title.	Salary.	Incumbents.
Mechanical Engineer	\$3,000 00	1

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Queens and Richmond—13.

Negative—The Presidents of the Boroughs of Brooklyn and The Bronx—3.

The Secretary presented the following communication from the Armory Board requesting, and report of the Committee on Salaries and Grades recommending, the establishment in said Board of the grade of position of Clerk at \$540 per annum, for one incumbent:

The Armory Board, Office of the Secretary, Basement Suite 6, Hall of Records, New York, December 24, 1912.

Hon. WILLIAM A. PRENDERGAST, Comptroller:

Sir—Request is hereby made for the establishment of the grade of position, pursuant to section 56 of the Greater New York Charter, of Clerk at \$540 per annum in this department.

Upon investigation, I find that a young man now employed in the Law Department, and who is anxious to be transferred to this department, has a full knowledge of the duties that will be required of him. I think that this Clerk will answer our present needs, at a salary not greater than \$540, which is a decrease of \$360 from the present grade of \$900. Respectfully,

C. D. RHINEHART, Secretary.

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 3, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—On December 24, 1912, the Secretary of the Armory Board requested the establishment, pursuant to the provisions of section 56 of the Greater New York Charter, of the grade of position of Clerk, at \$540 per annum. In connection therewith I report as follows:

The Budget for 1913 for the Armory Board is a position of Clerk, at \$900 per annum. The Secretary states that a Clerk, with full knowledge of the duties, is to be transferred from another City department to the position, at a salary of \$540 per annum, or \$360 less than the salary allowed in the Budget. At present there is no grade of position of Clerk in the Armory Board at less than \$900 per annum.

We recommend the adoption of the attached resolution approving establishment of the \$540 grade for one incumbent. Respectfully,

WM. A. PRENDERGAST, Comptroller; JOHN PURROY MITCHEL, President, Board of Aldermen, Committee on Salaries and Grades.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment, pursuant to the provisions of section 56 of the Greater New York Charter, recommends to the Board of Aldermen the establishment in the Armory Board of the grade of position, in addition to those heretofore established, as follows:

Title	Rate per Annum.	Number of Incumbents.
Clerk.	\$540.	One.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Secretary presented a report of the Comptroller, Chairman of the Committee on Salaries and Grades, returning for filing papers in the matter of the application of the Fire Commissioner for the retirement, pursuant to chapter 669 of the Laws of 1911 (as amended), of John Snyder, a Civilian Employee in said department.

Which was ordered filed.

(On October 3, 1912, the above application was presented to the Board and referred to the Committee on Salaries and Grades, and on December 12, 1912, said application was withdrawn because of the demise of Mr. Snyder.)

The Secretary presented a report of the Comptroller, Chairman of the Committee on Salaries and Grades, returning for filing communications presented at various meetings of the Board, which have been considered and disposed of by the Budget for 1913.

Which was ordered printed in the Minutes and the Secretary directed to notify the departments and others affected.

Department of Finance, City of New York, Bureau of Municipal Investigation and Statistics, January 9, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—In addition to the communications returned to you under date of December 6, 1912, I am herewith returning the following requests, which were considered and disposed of by the Budget for 1913:

No.	Refer- ence.	Date of Refer-	Department and Subject.	Amount.
4160	May 31, 1912	Armory Board—Request for the establishment of the grades of positions as follows:		
		Superintendent of Construction, Repairs and Supplies	\$3,000 00	
		Stenographer and Typewriter	2,400 00	
		Inspector of Repairs and Supplies	2,200 00	
		Clerk	1,800 00	
		Inspector of Masonry	1,350 00	
		Assistant Engineer	1,500 00	
		Clerk (with knowledge of typewriting)	900 00	
4567	June 13, 1912	City Clerk—Resolution of the Board of Aldermen requesting that the salary of Charles Salg be increased from \$1,200 to \$1,800.		
3510	May 16, 1912	City Clerk—Resolution of the Board of Aldermen requesting that the salary of Thomas B. Jones be increased from \$2,500 to \$3,000.		
149	Dec. 12, 1912	Correction, Department of—Request for establishment of the grade of Clerk at \$750.		
3312	May 9, 1912	County Clerk, New York—Request for establishment of the positions of Second Deputy County Clerk at \$4,500 and Third Deputy County Clerk at \$1,800.		
3341	May 9, 1912	Docks and Ferries—Request for the establishment of the following grades of positions:		
		First Deputy Commissioner of Docks	6,000 00	
		Secretary to Department	4,500 00	
		Assistant Secretary to Department	4,300 00	
		Chief Clerk	5,000 00	
		Assistant Superintendent of Ferries	3,600 00	
		Mechanical Engineer	5,000 00	
		Assistant Engineers	4,500 00	
		Clerks	3,500 00	
		Stenographers and Typewriters	1,800 00	
508	July 3, 1912	Docks and Ferries—Request for the establishment of the position of Real Estate Expert at \$3,000.		
2548	Oct. 3, 1912	Education—Request that the salary of Henry R. M. Cook, Auditor, be fixed at \$6,500.		
2396	Sept. 26, 1912	Law Department—Request that the number of Title Examiners be increased from 6 to 30.		
1943	Sept. 19, 1912	Licenses, Com. of—Request for increase of Henry N. Steinert from \$2,000 to \$2,250.		
1747	Sept. 19, 1912	Mayoralty—Request for the establishment of the grades of positions of Clerk at \$2,000 and Clerk at \$2,250.		
3337	May 9, 1912	Mayoralty, Bureau of Weights and Measures—Request for the establishment of grades of positions of Inspectors at \$1,750; Clerk, at \$1,050.		
3140-3181	May 2, 1912	Municipal Civil Service Com.—Request for the establishment of the grade of Medical Examiner at \$4,000; to increase salary of Dr. James P. Warbasse.		
4015	May 31, 1912	President, Manhattan—Request for the establishment of the grades of position of Chemist at \$3,600 and Confidential Inspector at \$2,100.		
3186	Oct. 24, 1912	President, Queens—Request for establishment of position of Laboratory Assistant at \$900.		
4012	Jan. 18, 1912	President, Queens—Request for establishment of Chief Engineer at \$6,000.		
2721	Oct. 2, 1912	President, Queens—Request for modification of Schedule 2013, involving increases of four Clerks.		
1318	Aug. 19, 1912	President, Richmond—Request for establishment of the grade of Automobile Engineer at \$1,350.		
61	June 19, 1912	Public Administrator, New York—Request for \$23,31 additional to provide for increase in salary of Herman Abrahamson.		
2824	Apr. 25, 1912	Register, Kings—Request for establishment of Executive Clerk at \$1,800, and Cautionary Notice Clerk at \$900.		
3195-3551	May 9, 1912	Sheriff, New York—Request for increase of William H. McCormick to Chief Clerk at \$3,000.		
4460	June 13, 1912	Sheriff, Richmond—Request for establishment of grades of positions of Counsel to Sheriff at \$2,500; Under-Sheriff at \$2,500, and Deputy Sheriff at \$1,500.		
4912	June 20, 1912	Sinking Fund Commission—Request for establishment of the position of Clerk at \$1,950.		
		<i>Miscellaneous.</i>		
2730	Oct. 10, 1912	American Assn. of Masters, Mates and Pilots—Communication relative to increase in wages of Deck Officers of steam vessels operated by the Department of Public Charities.		
1278	Mar. 14, 1912	Emerson Literary Club—Communication dated March 7, 1912, relative to hours of employment of Librarians in New York Public Library.		
12	Dec. 5, 1912	National Pharmaceutical Society—Communication from John R. Wall, of National Pharmaceutical Society, relative to duties and compensation of Pharmacists in City employ.		
271	Dec. 12, 1912	Pattern Makers' Association—Communication relative to wages of Pattern Makers employed by the City.		
4661	Dec. 5, 1912	Hod Carrier's and Building Laborers' Union—Communication relative to increase in wages of Laborers in Department of Water Supply, Gas and Electricity.		

Refer- ence	Date of Refer-	Department and Subject.	Amount.
150	Dec. 12, 1912	United Assn. of Journeymen Plumbers, Gas Fitters, Steam Fitters and Helpers—Communication relative to increase in wages of Laborers in Department of Water Supply, Gas and Electricity.	
3593	May 16, 1912	Tenement House Department—Request for establishment of the following grades:	
		Secretary to Commissioner	2,500 00
		Secretary to Department	3,000 00
		Chief Clerk	2,250 00
		First Deputy Commissioner	6,000 00
		Second Deputy Commissioner	6,000 00
		Superintendents	3,500 00
		Telephone Operators	1,050 00
		Watchmen, per diem	3 00
		First Grade Detective	2,250 00
		Secretary to First Deputy	1,800 00
		Secretary to Second Deputy	1,800 00
		Process Server	1,050 00
		Inspector	1,950 00
		Clerk	1,650 00

Respectfully,

WM. A. PRENDERGAST, Comptroller.

The Secretary presented the following communication from the Public Service Commission requesting, and report of the Corporate Stock Budget Committee recommending, the issue of \$25,000 corporate stock for extra work under contract No. 1 for the construction and operation of the Manhattan-Bronx Rapid Transit Railroad, in connection with the construction of new entrances to the Grand Central Subway station.

(On November 27, 1912, the requisition of the Public Service Commission for the above issue was referred to said committee.)

State of New York, Public Service Commission for the First District, Tribune Building, 154 Nassau Street, New York, November 26, 1912.

To the Board of Estimate and Apportionment of The City of New York.

On October 10, 1912, your Honorable Board, pursuant to a requisition made by the Public Service Commission for the First District on August 14, 1912, appropriated the sum of \$50,000 to meet the requirements of extra work under Contract No. 1, being the contract for the construction, equipment and operation of the Manhattan-Bronx Rapid Transit Railroad. It is now necessary to apply to your Honorable Board for an additional appropriation of \$25,000 for extra work under Contract No. 1.

The Public Service Commission for the First District, therefore, in accordance with the provisions of the Rapid Transit Act, being chapter 4 of the Laws of 1891, as amended, and in accordance with the provisions of the Public Service Commission Law, being chapter 48 of the Consolidated Laws, as amended, hereby makes requisition upon the Board of Estimate and Apportionment of The City of New York for the authorization of a further amount of corporate stock of The City of New York to be issued and sold by the Comptroller in addition to the amounts already authorized to be issued to provide means to meet the requirements of extra work under Contract No. 1, being the contract for the construction, equipment and operation of the Manhattan-Bronx Rapid Transit Railroad, that is to say, the sum of twenty-five thousand dollars (\$25,000).

In witness whereof, the Public Service Commission for the First District has caused its official seal to be hereto affixed and attested by its Secretary and this requisition to be signed by its chairman, this 26th day of November, 1912.

PUBLIC SERVICE COMMISSION FOR THE FIRST DISTRICT,

[SEAL] By Wm. R. WILLCOX, Chairman.

Attest: TRAVIS H. WHITNEY, Secretary.

Resolved, That this Commission make requisition upon the Board of Estimate and Apportionment of The City of New York for the authorization of a further amount of corporate stock of The City of New York, to be issued and sold by the Comptroller in addition to the amounts already authorized to be issued to provide means to meet the requirements of extra work under Contract No. 1, that is to say, the sum of twenty-five thousand dollars (\$25,000), and that the Chairman and the Secretary be and they hereby are authorized and directed to send a communication including such requisition to the said Board of Estimate and Apportionment in the following form:

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, December 27, 1912.

To the Board of Estimate and Apportionment:

Gentlemen—On November 26, 1912, the Public Service Commission for the First District made requisition for \$25,000 in corporate stock for extra work under Contract No. 1, for the construction and operation of the Manhattan-Bronx Rapid Transit Railroad. In connection therewith we report as follows:

The Commission has made certain arrangements for new entrances to the "Grand Central" subway station in connection with the new terminal being constructed by the New York Central and Hudson River Railroad Company at this point. An entrance has been provided for at the northwest corner of Vanderbilt avenue and 42d street. It is proposed to construct a mezzanine balcony to connect the entrance and the subway platform. On this mezzanine a toilet is to be constructed. This work is estimated to cost about \$25,000. Engineers of the Commission say the estimate is reasonable.

We recommend the adoption of the attached resolution authorizing the appropriation. Respectfully,

WM. A. PRENDERGAST, Comptroller; JOHN PURROY MITCHEL, President, Board of Aldermen; GEORGE McANENY, President, Borough of Manhattan, Corporate Stock Budget Committee.

The following resolution was offered:

Resolved, That, pursuant to the provisions of section 37 of chapter 4 of the Laws of 1891, as amended, known as the Rapid Transit Act, and pursuant to chapter 48 of the Consolidated Laws, as amended, known as the Public Service Commission Law, and pursuant to a requisition of the Public Service Commission for the First District duly made by the Chairman and Secretary thereof, on November 26, 1912, the Comptroller be and is hereby authorized to issue corporate stock of The City of New York to an amount not exceeding twenty-five thousand dollars (\$25,000), the proceeds thereof to be applied to the requirements of extra work under Contract No. 1, being the contract for the construction, equipment and operation of the Manhattan-Bronx Rapid Transit Railroad.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Secretary presented the following communication from the President, Board of Trustees of Bellevue and Allied Hospitals, relative to, and report of the Corporate Stock Budget Committee recommending, that the resolution adopted July 17, 1911, authorizing the issue of \$1,750,000 corporate stock for the erection of Pavilions I and K, including architect's fees, in connection with the construction and equipment of the new Bellevue Hospital, be amended, by reducing said authorization to \$1,700,000, and further recommending the issue of \$46,000 corporate stock to provide means for the purchase of a site near Gouverneur Hospital for a new Dispensary, Power House and Nurses' Home:

(On December 7, 1911, the request of the President of the Board of Trustees, Bellevue and Allied Hospitals, for an appropriation for the purchase of a site near Gouverneur Hospital for the above purpose, by rescinding an unencumbered balance of \$50,000 in the corporate stock account for the construction of new Bellevue Hospital, was referred to said Committee.)

Bellevue and Allied Hospitals, Office of the Board of Trustees, 1st Avenue and 26th Street, New York, December 1, 1911.

Hon. JOSEPH HAAG, Secretary, Board of Estimate and Apportionment, 277 Broadway, New York City.

Sir—The Trustees have the honor to request the Board of Estimate and Apportionment to transfer the sum of \$50,000 corporate stock from an unreserved balance in C. B. H. 10 (Construction of new Bellevue Hospital), to a fund to be applied to

establishment of a Home and Farm Colony for Inebriates, in the absence of detailed information and the uncertainty of the requirements of the Board of Inebriety at the present time:

Which was ordered filed and the Secretary directed to transmit a copy thereof to the Board of Inebriety.

(On September 19, 1912, the above request was referred to said committee.)

The Secretary presented the following communication from the Merchants' Association of New York, and report of the Corporate Stock Budget Committee, referring to the establishment by said association of an Industrial Bureau, with the primary purpose of bringing new industries into the City of New York, or into its general vicinity, stating that preliminary studies of New York City and its resources are to be made for comparison with those of other cities, which will require information from the various departments of the City, and recommending, therefore, that the heads of departments be directed to co-operate with the Industrial Bureau in supplying information and data required in the course of its investigation:

(On November 7, 1912, a communication from William Fellowes Morgan, a member of the Executive Board of the Merchants' Association, requesting the Board of Estimate to lend its support to the movement begun by said association for the industrial upbuilding of the City, was referred to the above committee.)

Brooklyn Bridge Freezing & Cold Storage Company, Arches 3 to 11, Brooklyn Bridge, New York, November 6, 1912.

Mr. J. HAAG, New York City:

Dear Sir—Until recently nothing has been done to counteract the raids made upon New York by other cities. Manufacturers, wholesalers and all other classes of business men have been coaxed away.

One city offers a bait in the form of free docks. Another offers free sites for factories. Still another promises free power. Again it is "No taxes for seven years."

In this city are thousands upon thousands of acres of unoccupied land suitable for factory sites, all ready to be developed. We have the greatest harbor in the world and countless other wonderful natural advantages that have not been made the most of.

In order that the mistakes of the past may not be repeated, an Industrial Bureau has been established by the Merchants' Association, which will devote its time and its energy to the industrial upbuilding of New York. If much good is to be accomplished the business men of this city must work in greater harmony. For that reason I venture to request that you give the Merchants' Association the benefit of your support. Very truly yours,

WM. FELLOWES MORGAN, Member Executive Board, Merchants' Association.

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, December 31, 1912.

To the Board of Estimate and Apportionment:

Gentlemen—On November 6, 1912, Mr. William Fellowes Morgan requested the support of the Board of Estimate and Apportionment in the movement begun by the Merchants' Association for the industrial upbuilding of the City. In connection therewith we report as follows:

At the time of Mr. Morgan's request, the Merchants' Association had not formulated any definite plans for the work to be done in this direction. Since then it has organized an Industrial Bureau, with the primary purpose of bringing new industries into the City of New York or into its general vicinity. Dr. Edward Ewing Pratt has been placed in charge of the bureau, and in a communication, under date of December 30, 1912, states that its functions will be as follows:

1. A vigorous campaign for getting new industries. This will be made to induce new concerns to locate here, to bring concerns from other places into New York, and finally to have firms in other cities establish branch factories in New York.

2. To attempt to develop industrial facilities in New York City; in other words, to improve conditions here so that the cost of manufacturing will be reduced and it will become a more desirable place for industries to locate.

3. The establishment of a Bureau of Information on all industrial topics. By this means the Bureau will attempt to aid manufacturers and employers who wish to improve working conditions or who wish to have information concerning any industrial problem.

Dr. Pratt states that the work of the Bureau will be enlarged to fit conditions developed in the course of investigations. For example, it is proposed to make a thorough study of the reasons why heretofore no automobile factories have been located in New York City, although this is the centre of the automobile selling business of the United States. It is the opinion of Dr. Pratt that the Industrial Bureau will be able to show that it is to the distinct business advantage of automobile manufacturers to locate here. It is also proposed to demonstrate by facts and figures that manufacturers in various lines have moved from New York City to other places to their business disadvantage and loss.

The plans, so far as they have been drawn, provide only for the demonstration to manufacturers of the positive business advantage of locating in or around this city. No invitations to manufacturers are to be extended on the promise of remission of taxes or a gift of free sites. Preliminary investigations have shown clearly that the advantages of locating a factory in New York City far outweigh any remission of taxes or gifts of free sites, etc., granted for location at points far removed from this market.

Preliminary studies of New York City and its resources are to be made for comparison with those of other cities. In the course of an industrial survey of this city and its vicinity each industry will be taken up and studied in relation to the advantage of locating here. The labor supplies, the availability of raw materials, the transportation facilities and all other facts pertaining to each industry will be studied and reported on in detail.

It is in the making of this survey that the Board of Estimate and Apportionment at present finds the opportunity for assisting the Merchants' Association in this movement for the extension and upbuilding of the city's industries. For the gathering together of information and complete data the assistance of the various departments of the City Government is necessary. Dr. Pratt states that his preliminary studies show that he will require information of the Department of Docks and Ferries, the Department of Taxes and Assessments, the Permanent Census Board, the Commissioner of Accounts and the Department of Water Supply, Gas and Electricity. He is of the opinion that in the near future he will also require information from various other departments. He states that it is impossible at this time to outline all the points upon which information is desired, but that it is the hope of the Merchants' Association that the Board of Estimate and Apportionment will co-operate in the movement through the heads of the various departments.

We are of the opinion that pending further development of the Association's plans the heads of departments should be directed to supply the Industrial Bureau with such information as may be necessary, and to co-operate with the bureau in every manner possible.

We recommend, therefore, the adoption of the attached resolution providing that the heads of departments be directed to co-operate with the Industrial Bureau as set forth above. Respectfully,

WM. A. PRENDERGAST, Comptroller; JOHN PURROY MITCHEL, President, Board of Aldermen; GEORGE McANENY, President, Borough of Manhattan, Corporate Stock Budget Committee.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment hereby requests and directs the heads of the various City departments to co-operate with the Industrial Bureau of the Merchants' Association in the supplying of information and data required by the Bureau in the course of its investigation into industrial conditions, with a view of bringing new industries to the City of New York.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Secretary presented the following communication from the Fire Department requesting, and report of the Comptroller recommending, approval, pursuant to resolution adopted July 11, 1912, of the plans, specifications, form of contract and estimate of cost (\$9,000), for three hundred manhole frames and covers for use in connection with the Fire Alarm Telegraph System in the Borough of Manhattan, under the jurisdiction of said department:

Fire Department of The City of New York, Office of the Commissioner, December 24, 1912.

Hon. WILLIAM A. PRENDERGAST, Comptroller of The City of New York:

Sir—I have the honor to forward herewith, for approval by the Board of Estimate and Apportionment, form of contract with specifications for the following supplies:

Three hundred manhole frames and covers for use in connection with fire alarm telegraph construction now under contract or to be let; estimated cost, \$30 each, total \$9,000, to be charged against corporate stock issue, C. F. D. No. 30A.

A blueprint of the proposed manhole frames and covers is also transmitted herewith. Respectfully,

JOS. JOHNSON, Fire Commissioner.

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 10, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—On December 24, 1912, the Fire Commissioner requested approval of the plans, specifications, form of contract and an estimate of cost in the sum of \$9,000 for three hundred manhole frames and covers, for use in connection with fire alarm telegraph construction.

The cost of the work is to be charged to the corporate stock fund entitled "C. F. D.—30A, Fire Alarm System, Borough of Manhattan, Underground Installation and Apparatus."

The appropriation of \$150,000 for the fund was approved by the Board of Estimate and Apportionment on July 17, 1911, and by the Board of Aldermen on July 25, 1911. On July 6, 1912, there remained an unencumbered balance of \$148,030 in the fund.

At the request of the Department of Finance certain amendments have been made in the form of contract.

I recommend the adoption of the attached resolution approving the request, with the amendments noted. Respectfully,

WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment, pursuant to its resolution adopted on July 11, 1912, hereby approves the plans, specifications and form of contract (as amended) and the estimate of cost in the sum of nine thousand dollars (\$9,000), for three hundred manhole frames and covers for the Fire Department, the cost to be charged to the corporate stock fund entitled "C. F. D.—30A, Fire Alarm System, Borough of Manhattan, Underground Installation and Apparatus."

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Secretary presented the following communication from the Board of Trustees of the College of The City of New York, requesting, and report of the Comptroller recommending, approval, pursuant to resolution adopted July 11, 1912, of the form of contract, specifications and estimate of cost (\$6,000), for installing an electric elevator in the Thomas Hunter Hall, New Normal College Building, Borough of Manhattan, under the jurisdiction of the Board of Trustees of said college:

Board of Trustees of the Normal College of The City of New York, Office, Hall of Board of Education, Park Avenue and 59th Street, New York, January 2, 1913.

Hon. WILLIAM A. PRENDERGAST, Comptroller:

Dear Sir—I beg to advise you of the receipt of a communication from Mr. C. B. J. Snyder, Superintendent of School Buildings, dated December 31, 1912, as follows:

"I am transmitting herewith specifications for Item 3, Installing Electric Elevator in the first portion of the new Normal College Buildings (Thomas Hunter Hall), Borough of Manhattan, for transmission to the Comptroller, to be presented to the Board of Estimate and Apportionment, in compliance with the resolution adopted by that Board on January 5, 1911.

"The specifications in question have just been returned by the Department of Water Supply, Gas and Electricity, approved, as noted on same. Approximate cost, \$6,000."

The Superintendent of School Buildings states that the cost of the above mentioned work is chargeable to Corporate Stock Account C. N. C.—2.

Respectfully yours, A. E. PALMER, Secretary, Board of Trustees.

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 10, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—On January 2, 1913, the Board of Trustees of the Normal College of The City of New York requested approval of the form of contract, specifications and estimate of cost in the sum of \$6,000 for (Item 3) installing an electric elevator in the first portion of the new Normal College Buildings (Thomas Hunter Hall), Borough of Manhattan.

The cost of this installation is to be charged to the corporate stock fund entitled "C. N. C.—2, Normal College of The City of New York, Interior Construction and Equipment." An appropriation of \$91,380 was approved for the fund by the Board of Estimate and Apportionment on July 17, 1911, and concurred in by the Board of Aldermen on July 25, 1911. On January 6, 1913, there was an unencumbered balance in the fund of \$31,453.24.

The specifications have been approved by the Department of Water Supply, Gas and Electricity, and are now satisfactory. The form of contract is satisfactory and the estimate of cost is reasonable.

I recommend the adoption of the attached resolution granting the request.

Respectfully, WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment, pursuant to its resolution adopted on July 11, 1912, hereby approves the form of contract, specifications and estimate of cost, six thousand dollars (\$6,000), for Item 3, Installing an electric elevator in the first portion of the new Normal College buildings (Thomas Hunter Hall), Borough of Manhattan, under the jurisdiction of the Board of Trustees, Normal College of The City of New York; the cost of the installation to be charged to the corporate stock fund entitled "C. N. C.—2, Normal College of The City of New York, Interior Construction and Equipment."

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Secretary presented the following communication from the Board of Education requesting, and report of the Comptroller recommending, approval, pursuant to resolution adopted July 11, 1912, of the form of contract, specifications, plans and estimate of cost (\$6,500), for installing electric equipment in new P. S. 172, Borough of Brooklyn, under the jurisdiction of the Department of Education:

Board of Education, Park Avenue and 59th Street, New York, January 2, 1913.

Hon. WILLIAM A. PRENDERGAST, Comptroller:

Dear Sir—I beg to advise you of the receipt of a communication from Mr. C. B. J. Snyder, Superintendent of School Buildings, dated December 31, 1912, as follows:

"I am forwarding herewith plans and specifications for Installing Electric Equipment in New Public School 172, Borough of Brooklyn, for transmission to the Comptroller, to be presented to the Board of Estimate and Apportionment, in compliance with the resolution adopted by that Board on January 5, 1911.

"The plans and specifications have just been returned by the Department of Water Supply, Gas and Electricity, approved, as noted on same. Approximate cost, \$6,500."

The Superintendent of School Buildings states that the cost of the above mentioned work is chargeable to Corporate Stock Account C. D. E.—120D.

Respectfully yours, A. E. PALMER, Secretary, Board of Education.

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 10, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—On January 2, 1913, the Board of Education requested approval of the form of contract, specifications, plans and estimate of cost in the sum of \$6,500, for installing electric equipment in new Public School 172, Borough of Brooklyn.

The cost of the equipment is to be charged to the unencumbered balance of \$75,539 (as of January 6, 1913), in the corporate stock fund entitled "C. D. E. 120D, School Building Fund, Construction and Equipment, Brooklyn, Sub-title 4."

An appropriation of \$230,620 was approved for the fund by the Board of Estimate

the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Secretary presented the following communication from the Department of Street Cleaning requesting, and report of the Comptroller recommending, approval, pursuant to resolution adopted July 11, 1912, of the form of final contract for services to Aymer Embury, 2d, architect, for the supervision of the construction of the proposed additional dumping board at 134th street, North River, at an estimated fee of \$82.86, under the jurisdiction of said Department:

Department of Street Cleaning of The City of New York, 13-21 Park Row, New York, January 3, 1913.

Hon. WILLIAM J. GAYNOR, Mayor, Chairman, Board of Estimate and Apportionment, 277 Broadway, New York City:

Sir—I transmit herewith to your Board for its approval a final form of contract with an architect for the construction of an additional dumping board at 134th street and North River, Borough of Manhattan, at an estimated cost of \$82.86, to be paid for by the issue of corporate stock, "C. D. S.—2D," pursuant to section 546 of the New York Charter, in accordance with a resolution of your Board adopted June 3, 1910, and an ordinance of the Board of Aldermen dated June 28, 1910.

Respectfully, WM. H. EDWARDS, Commissioner.

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 11, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—On January 3, 1913, the Commissioner of Street Cleaning requested approval of the form of final contract for the services of Aymer Embury, 2d, as architect, for the supervision of the construction of the proposed additional dumping board at 134th street and North River, Borough of Manhattan.

The compensation fixed is 5 per cent. of the cost of the construction work, less the amount (\$60) paid under the provisions of an order dated November 1, 1911, for furnishing complete plans and specifications. The fees to be paid under this contract are estimated approximately at \$82.86.

The cost of the contract is to be paid from the unencumbered balance of \$2,940 (as of January 8, 1913) in the corporate stock fund entitled, "C. D. S.—2D, Department of Street Cleaning, Construction of Additional Dumping Board at Foot of 134th Street." The appropriation, in the sum of \$3,500, was approved by the Board of Estimate and Apportionment on June 3, 1910, and concurred in by the Board of Aldermen on July 5, 1910.

The compensation is reasonable. The form of contract the same as that proposed and approved by the Corporation Counsel.

I recommend the adoption of the attached resolution approving the request.

Respectfully, WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment, pursuant to its resolution adopted on July 11, 1912, hereby approves the form of final contract for the services of Aymer Embury, 2d, as architect, for the supervision of the construction of the proposed additional dumping board at 134th street and North River, Borough of Manhattan, under the jurisdiction of the Department of Street Cleaning, the compensation to be five (5) per cent. of the cost of the construction work, less the amount paid under the provisions of an order, dated November 1, 1911, estimated approximately at eighty-two dollars and eighty-six cents (\$82.86); the cost of the contract to be paid from the corporate stock fund entitled "C. D. S.—2D, Department of Street Cleaning, Construction of Additional Dumping Board at Foot of 134th street."

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Secretary presented the following communication from the Public Service Commission for the First District, requesting, and report of the Comptroller, submitting for consideration of the Board, resolution giving consent to the proposed modification of contract to be entered into between the Underpinning and Foundation Company for the construction of section 3, route 5, of the Broadway-Lexington Avenue Subway, to provide for the connection with the Canal Street Subway:

(On January 9, 1913, the requisition of the Public Service Commission for approval of the above contract, and for an appropriation to carry same into effect, was referred to the Comptroller.)

State of New York, Public Service Commission for the First District, New York, December 28, 1912.

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

The Public Service Commission for the First District transmits herewith for your approval and consent a form of proposed agreement between The City of New York, acting by said Commission, and the Underpinning and Foundation Company, Contractor for the construction of section No. 3 of the Lexington avenue route, in the Borough of Manhattan, modifying the contract for the construction of said section so as to provide for certain deep track work necessary in order to make connection between the Canal street route and the Lexington avenue route. The necessary money to carry out this work was appropriated by your honorable Board on October 24, 1912.

PUBLIC SERVICE COMMISSION FOR THE FIRST DISTRICT,

[SEAL] Attest: TRAVIS H. WHITNEY, Secretary.

W. R. WILCOX, Chairman.

The City of New York, by the Public Service Commission for the First District with the Underpinning and Foundation Company, Contractor—Agreement Modifying Contract for Construction of a Part of a Rapid Transit Railroad, Portion of Lexington Avenue Route (Route No. 5, Section No. 3), Dated December , 1912.

Connection With Canal Street Route.

Agreement made this day of December, 1912, between The City of New York (hereinafter called the "City"), acting by the Public Service Commission for the First District (hereinafter called the "Commission"), party of the first part, and the Underpinning & Foundation Co., a corporation organized and existing under the laws of the State of New York (hereinafter called the "Contractor"), party of the second part.

Whereas, heretofore on or about the 19th day of January, 1912, the City, acting by the Commission, entered into a contract with the Contractor for the construction of a portion of a Rapid Transit Railroad known as Section No. 3 of the Lexington Avenue Route (Route No. 5) in the Borough of Manhattan in the City of New York, which section begins at a point under Broadway about thirty (30) feet north of the northerly building line of Howard street and extends thence under Broadway to a point about midway between Houston and Bleecker street, which said contract is hereinafter called the "Contract"; and

Whereas, The Contract provides that no change shall be made therein except by written instrument duly authorized by the Commission and consented to by the Contractor; and

Whereas, The Contract and the contract drawings contemplate the construction of four tracks all substantially on the same level for the railroad contemplated in the contract, and the City desires, and the contractor approves, a modification of the contract to provide for depressing the two centre tracks of the Railroad contemplated in the contract from station 86+83.72 to the southerly end of the Railroad in order to provide a track connection between said Lexington avenue route and the Canal street route (Route No. 20); and

Whereas, This agreement has been consented to by the Board of Estimate and Apportionment of the City,

Now, therefore, in consideration of the premises, it is agreed that the contract be and the same hereby is modified as follows:

The two centre tracks of the Railroad contemplated in the contract shall be depressed for the purpose of providing such track connection between the Lexington avenue route and the Canal street route, and the lines and grades of the tracks and the size and dimensions of the subway structure shall be changed between Station 86+83.72 and the southerly end of the railroad, and the railroad (including all incidental work) shall be constructed under and in accordance with the contract and the contract drawings made a part of the contract, as supplemented or expressly modified by this agreement and the drawings made a part of this agreement. The said drawings made a part of this agreement are six in number and are all signed by Alfred Craven, Chief Engineer, and stamped with the seal of the Commission, one of such drawings being entitled "Route No. 5, Section No. 3. Modified Contract Drawings No. A-5," being dated September 30, 1912, and the other five drawings bearing the general title "State

of New York Public Service Commission for the First District Engineering Department, Route No. 5, Section No. 3," and being marked, dated and numbered as follows:

One drawing marked "B'way-Howard St. to Bleecker St. Sta. 80+82.4 to Sta. 106+93.4 Structural Plan Alignment, Grades & Excavation Lines," dated Feb. 27, 1912, Revised May 31, 1912, and June 7, 1912, numbered File No. 1503, Drg. No. 1;

One drawing marked "Broadway at Grand St. Sta. 80+82.4 to Sta. 87+41. Structural Plan Roof and Floor Plans," dated July 10, 1912, numbered File No. 1503, Drg. No. 19;

One drawing marked "Broadway at Grand St. Sta. 84+26 to Sta. 87+41. Structural Plan, Roof and Floor Plans," dated July 10, 1912, Revised Dec. 5, 1912, numbered File No. 1503, Drg. No. 20;

One drawing marked "Broadway at Grand St. Sta. 80+82.4 to Sta. 87+41. Structural Plan, Section CC," dated July 10, 1912, Revised Dec. 5, 1912, numbered File No. 1503, Drg. No. 21;

One drawing marked "Broadway at Grand St. Sta. 80+82.4 to Sta. 87+41. Structural Plan Sections D-E-F & G," dated July 10, 1912, Revised Dec. 5, 1912, numbered File No. 1503, Drg. No. 22.

The Contractor approves and consents to the foregoing changes, and in consideration thereof the City will pay, and the Contractor shall receive, in addition to and as increase over the prices specified in the schedule of unit prices contained in the contract, in full compensation for any and all expense to the contractor occasioned by such changes, and for furnishing the necessary plant and all the materials and labor, and for performing and completing all the work which is necessary or proper to be furnished or performed in order to complete the railroad (including all incidental work) under and in accordance with the contract and the specifications thereof and the contract drawings made a part of the contract as supplemented or expressly modified by this agreement and the drawings made a part of this agreement, and also for all loss or damage arising out of the nature of the work aforesaid, or from the action of the elements, or from any unforeseen obstruction or difficulty encountered in the prosecution of the work, and for all risks of any description connected with the work, and for all expenses incurred by or in consequence of the suspension or discontinuance of the work as specified in the contract, the following prices, to wit:

For earth excavation between Stations 86+83.72 and the southerly end of the railroad below the level of subgrade of tracks 1 and 4 as shown on said modified contract drawing No. A-5 and said Drawing No. 1, File No. 1503, including the disposal of it, etc., the sum of thirty-three 85/100 (\$33.85) dollars per cubic yard;

For rock excavation between station 86+83.72 and the southerly end of the railroad below the level of subgrade of tracks 1 and 4 as shown on said modified contract drawing No. A-5 and said drawing No. 1, File No. 1503, including the disposal of it, etc., the sum of thirty no/100 (\$30.00/100) dollars per cubic yard;

For underpinning buildings less than seven (7) stories in height between Station 86+83.72 and the southerly end of the railroad, including all incidental work and material, the sum of seventy-five no/100 (\$75.00/100) dollars per lineal front foot of building underpinned;

For underpinning buildings from seven (7) to twelve (12) stories in height between Station 86+83.72 and the southerly end of the railroad, including all incidental work and material, the sum of two hundred and seventy-five no/100 (\$275.00/100) dollars per lineal front foot of building underpinned.

Such additional sums of money shall be paid to the contractor at the times and in the manner and upon the terms and conditions set forth in the contract, except that the engineer in making from time to time, as the work progresses, the partial estimates mentioned in Article XXXV of the contract of the amount and value of the work done and materials incorporated in the work by the contractor according to the terms of the contract shall include in each of such estimates only 80 per cent. of what in his opinion shall be a just and fair estimate of the amount and value of the excavation performed between Station 86+83.72 and the southerly end of the railroad below the level of subgrade of tracks 1 and 4 as shown on said modified contract drawing No. A-5 and said drawing No. 1, File No. 1503, since the last preceding estimate was made, until the concrete, waterproofing and structural iron and steel shall have been incorporated in the work up to the level of subgrade of tracks 1 and 4 as shown on said modified contract drawing No. A-5 and said drawing No. 1, file No. 1503, and thereafter from time to time, as and when such concrete, waterproofing and structural iron and steel are so incorporated in the work up to the level of said subgrade of said tracks 1 and 4, he shall, subject, however, to all the terms and conditions set forth in the contract, include the remaining 20 per cent. of the amount and value of such excavation in such partial estimates.

It is further agreed that except as hereby expressly modified the contract and all the provisions thereof, including the specifications thereof, and the contract drawings made a part of the contract shall remain in all respects unchanged and in full force and effect in like manner as if the work hereby provided for had been originally required by the contract and as if the drawings made a part of this agreement had been part of the original contract drawings, it being particularly understood that the changes hereby provided for shall not limit or affect the right of the commission to make further changes under and in accordance with the terms of the contract, the extent of that right to be the same as if the drawings made a part of this agreement had been part of the original contract drawings.

In witness whereof this agreement has been executed for The City of New York by the Public Service Commission for the First District under and by a resolution duly adopted by the Commission and the seal of the Commission has been hereto affixed and attested by its secretary and these presents signed by its chairman, and the said Underpinning & Foundation Co. has caused its corporate seal to be hereto affixed and attested by its secretary and these presents to be signed by its president, the day and year first above written.

PUBLIC SERVICE COMMISSION FOR THE FIRST DISTRICT,

By Chairman.

Attest: Secretary.

THE UNDERPINNING & FOUNDATION CO.,

By President.

Attest: Secretary.

Approval by Corporation Counsel.

The foregoing contract is hereby approved as to form.

Dated, New York, , 1912.

State of New York, County of New York, ss:

On this day of 1912, before me personally appeared William R. Willcox, the Chairman, and Travis H. Whitney, the Secretary of the Public Service Commission for the First District, to me known, who being by me first duly sworn, did depose and say, each for himself and not the one for the other, the said William R. Willcox, that he resides in the Borough of Manhattan, in The City, County and State of New York; that he is the Chairman of the Public Service Commission for the First District; and that he subscribed his name to the foregoing instrument by virtue of the authority thereof; and the said Travis H. Whitney, that he resides in the Borough of Brooklyn, County of Kings, City and State of New York; that he is the Secretary of the said Commission; and that he subscribed his name thereto by like authority, and both the said William R. Willcox and Travis H. Whitney that they know the seal of the said Commission; that the seal affixed to the foregoing instrument is such seal; and that it was so affixed by the authority of said Commission and of a resolution duly adopted by the Commission.

State of New York, County of New York, ss:

On this day of 1912, before me personally appeared , to me known, who, being by me first duly sworn, did depose and say that he resides in , in the State of , that he is the President of The Underpinning & Foundation Co., the corporation described in and which executed the foregoing contract; that he knows the corporate seal of said company; that the seal affixed to said contract is such corporate seal; and that it was affixed thereto by order of the Board of Directors of said Company, and that he signed his name thereto by like authority.

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 11, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—On December 28, 1912, the Public Service Commission for the First District forwarded for approval and consent of the Board a copy of form of agreement, approved by the Commission, modifying the contract with the Underpinning and Foundation Company, covering Section 3 of the Broadway-Lexington Avenue route, to provide for the connection with the Canal street subway.

The modification provides for payment for this work at the regular bid prices on the work and materials required, and, in addition, prices as follows:

\$33.85 extra per cubic yard of earth excavation;
 \$30 extra per cubic yard of rock excavation;
 \$75 extra per lineal foot for underpinning buildings less than seven stories high;
 \$275 extra per linear foot for underpinning buildings from seven to twelve stories high.

The additional estimated cost for this 600 feet of work is \$327,166.75, made up as follows:

4,596 cubic yards earth, at \$40	\$183,840 00
386 cubic yards concrete at \$11	4,246 00
101 cubic yards protective concrete at \$9	909 00
201 cubic yards brick in asphalt at \$30	6,030 00
905 square yards 1-ply waterproofing at 35 cents	316 75
225 tons riveted steel at \$80	18,000 00
920 feet underpinning, below seven stories, at \$75	69,000 00
160 feet underpinning, above seven stories, at \$275	44,825 00

The subway items thus total \$213,341.75, and those on underpinning buildings, \$113,341.

The change proposed is the lowering of the two centre tracks on a grade of 4 per cent., from near Broome street, south for 600 feet, to connect with the tracks as modified on Section 2A.

The maximum lowering of these tracks is 15½ feet below contract grade, or to a point 33 feet below high water, as against a contract maximum of 18 feet below high water. The average proposed depth for the excavation for these two tracks below high water is 20½ feet, as against a present contract average of 14 feet.

Section 2A, to the south, was bid on for an upper four-track structure on Broadway and a lower two-track structure on Canal street. Its excavation extends 37 feet below high water, 4 feet below the maximum noted, and nearly 17 feet lower than the average of this modification, and from house line to house line of Canal street, as against a 31-foot width in the centre of Broadway, about 25 feet from the house lines, required for this track lowering.

On the basis of the bids for this contiguous high and low level work under its more extreme and hazardous conditions, calculating for the quantities of work to be here involved (exclusive of underpinning), my information is that the value of this work, at the low bidder on Section 2A's estimate of value applied as a factor to the Underpinning and Foundation Company's high level bid, is \$79,179, and at the average estimates of the five higher bidders, exclusive of the low and successful bid, the value is \$130,000, as against the payment proposed of \$213,341 for the subway portion. The estimate of excess value of low level over high level work on Section 2A, as determined by the bidders, is 37 per cent. by the low bidder and 125 per cent. by those exclusive of the low bidder.

The Underpinning and Foundation Company's bid for this same quantity of work at its high level price is \$57,792.

The conditions that, in the estimation of the Commission, offset these conclusions and lead it to the determination that the modification is a favorable one, are as follows:

The contractor bid to carry the work to a certain level at a hazard and cost less than to be required by the modification. He states, for safety, that this new work will require to be done under air pressure, or at least that is the position now assumed, and, while the original prices he submitted for this modification were based on all the work being so done, these were modified to cover only part.

What appears more convincing, however, in view of the fact that the prices on the 2A contract used in the comparison are for work at nearly twice the depth below high water, is the statement that if this work were to be done under section 12 of the contract, on the basis of cost plus 10 per cent., the Commission is of the opinion that, on account of the likelihood of disputes on methods and apportionment of general changes, the difficulty of keeping separate the costs of two works so interrelated, and the possibility of ultimate lawsuit, the City might eventually pay more than is at present proposed.

Under the conditions, I submit for the consideration of your Board a resolution, which, if adopted, will give approval to the modification sought. Respectfully,

WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That, pursuant to the provision of section 37 of the Rapid Transit Act, being chapter 4 of the Laws of 1891, as amended, and the provisions of section 45 of the Greater New York Charter, and the request of the Public Service Commission for the First District, duly made by said Commission December 28, 1912, the Board of Estimate and Apportionment hereby consents to the proposed modification of contract to be entered into between the Underpinning and Foundation Company on its work on Section 3, Route 5, and The City of New York, for the purpose of lowering the grade of the two centre tracks from a point south of Broome street (station 86 plus 83.72), southerly to a connection with these tracks, as already modified in grade on Section 2A, at an estimated cost not to exceed the sum of three hundred twenty-seven thousand one hundred and sixty-six dollars and seventy-five cents (\$327,166.75), to be expended as additional and extra compensation to the contractor for work to be done and materials to be furnished; otherwise in accordance with contract terms and over and above the contract prices, as follows:

For earth excavation, the sum of thirty-three dollars and eighty-five cents (\$33.85) per cubic yard.

For rock excavation, the sum of thirty dollars (\$30) per cubic yard.

For underpinning buildings less than seven (7) stories in height, the sum of seventy-five dollars (\$75) per linear front foot underpinned.

For underpinning buildings from seven (7) to twelve (12) stories in height, the sum of two hundred and seventy-five dollars (\$275) per linear front foot underpinned;

—and be it further

Resolved, That the Board of Estimate and Apportionment prescribes that the limit to the amount of the proceeds of corporate stock for the said purpose shall be three hundred and twenty-seven thousand one hundred and sixty-six dollars and seventy-five cents (\$327,166.75).

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Secretary presented the following communication from the Board of Education requesting, and report of the Comptroller recommending, approval, pursuant to resolution adopted July 11, 1912, of the form of contract, specifications and plans (as amended) for the following work at Public School 71, Borough of Queens, under the jurisdiction of the Department of Education:

Estimated	Cost
General construction of addition	\$155,200 00
Plumbing and drainage	15,600 00

Board of Education, Park Avenue and 59th Street, New York, December 30, 1912.

Hon. WILLIAM A. PRENDERGAST, Comptroller:

Dear Sir—I beg to advise you of the receipt of a communication from Mr. C. B.

J. Snyder, Superintendent of School Buildings, dated December 27, 1912, as follows:

"I am forwarding herewith plans and specifications for Item 1, General Construction, also Item 2, Plumbing and Drainage of Addition to Public School 71, Borough of Queens, for transmission to the Comptroller, to be presented to the Board of Estimate and Apportionment, in compliance with the resolution adopted by that Board on January 5, 1911.

"It is not necessary for Item 1, Construction, to be approved.

"On December 6, 1912, the plans and specification for Item 2, Plumbing and Drainage, were sent to the Department of Water Supply, Gas and Electricity, for approval, and up to the present writing no objections have been received relative to same. Approximate cost: Item 1, \$155,200; Item 2, \$15,600."

The Superintendent of School Buildings states that the cost of this work is chargeable to "Corporate Stock Account." C. D. E.—30A. Respectfully yours,

A. E. PALMER, Secretary, Board of Education.

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 13, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—On December 30, 1912, the Board of Education requested approval of the form of contract, specifications, plans and estimates of cost for work at Public School 71, Borough of Queens, as follows:

Item 1, general construction of addition; estimated cost, \$155,200.

Item 2, plumbing and drainage of addition; estimated cost, \$15,600.

The cost of the items is to be charged to the corporate stock fund entitled "C. D. E.—30A, School Buildings, Construction and Equipment, Queens, Subtitle 1." An appropriation of \$226,140 was authorized for the fund by the Board of Estimate and Apportionment on July 17, 1911, and by the Board of Aldermen on July 25, 1911. On January 13, 1913, there had been no expenditure from the fund.

The form of contract is satisfactory. The specifications and plans when presented by the Board of Education included alterations to the heating equipment of the present building. These alterations are necessary, in order to connect the new addition to the old building, but in accordance with chapter 514 of the Laws of 1912, all heating work must be contracted for separately. The specifications have, therefore, been amended by the Department of Education, at the suggestion of the Department of Finance, so as to eliminate all heating work.

As amended the specifications and plans have been approved by the Department of Water Supply, Gas and Electricity, and are now satisfactory. The estimates of cost are reasonable.

I recommend the adoption of the attached resolution granting the request, with the amendment noted. Respectfully, WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That, the Board of Estimate and Apportionment, pursuant to its resolution adopted on July 11, 1912, hereby approves the form of contract, specifications and plans, as amended, and the estimates of cost for the following work at Public School 71, Borough of Queens, under the jurisdiction of the Department of Education:

Item 1—General construction of addition, estimated cost, one hundred and fifty-five thousand two hundred dollars (\$155,200).

Item 2—Plumbing and drainage of addition, estimated cost, fifteen thousand six hundred dollars (\$15,600).

—the cost of both items to be charged to the corporate stock fund entitled "C. D. E.—30A, School Buildings, Construction and Equipment, Queens, Subtitle 1."

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Secretary presented a report of the Comptroller referring to the report of an inspection of the Queens County Civil Prison made by the State Commission of Prisons wherein it was recommended that provision be made for the purchase of equipment, etc., for said jail, and stating that no further action is necessary in said matter, as the Board made ample provision for the equipment of this jail as soon as the matter was officially brought before it by the Sheriff of the County of Queens. Which was ordered filed and the Secretary directed to transmit a copy thereof to the State Commission of Prisons.

(On December 12, 1912, the above report was referred to the Comptroller.)

The Secretary presented the following communication from the County Judge of Queens County requesting, and report of the Comptroller recommending, the modification of salary schedule No. 3873 for the County Court of Queens County, for the year 1913, to be effective as of January 1, 1913, to include increases in salaries for a Special Deputy Clerk and 2 Assistant Special Deputy Clerks, paid from special revenue bonds:

County Court, Queens County, Long Island City, N. Y., January 3, 1913. Hon. WILLIAM A. PRENDERGAST, Comptroller of The City of New York, 280 Broadway, New York City, N. Y.

Dear Sir—On the 4th day of December, 1912, I increased the salary of the Special Deputy Clerk of this Court from the sum of \$3,000 per annum to the sum of \$3,600 per annum, to take effect January 1, 1913, as will more fully appear in the certified copy of the order fixing said salary which is enclosed herewith.

On the same day I increased the salary of the two Assistant Special Deputy Clerks of this Court from the sum of \$2,000 each per annum to the sum of \$2,500 each per annum, to take effect January 1, 1913, as will more fully appear in the certified copies of the orders fixing said salaries which are enclosed herewith.

The increase of salaries of these clerks for the year 1913, beginning January 1, 1913, to January 1, 1914, covering a period of twelve months, will amount to \$1,600. These are County charges.

I respectfully ask that special revenue bonds for such amount of \$1,600 be issued in accordance with the provisions of section 188, subdivision 7 of the Greater New York Charter.

Kindly let me know the number of the special revenue bond fund when established by you. Yours truly,

BURT JAY HUMPHREY, County Judge, Queens County.

I, Burt Jay Humphrey, County Judge of the County of Queens, State of New York do hereby fix the salary of Edward J. Smith, a Special Deputy Clerk of the County Court of said County, appointed to attend upon the terms or sittings of the said Court in the said County, at the yearly sum of three thousand six hundred (\$3,600) dollars, from and after the 31st day of December, 1912, pursuant to section 287, article VIII, of the Judiciary Law, being chapter 35 of the Laws of 1909, constituting chapter XXX of the Consolidated Laws as added by chapter 695 of the Laws of 1910.

Dated at Long Island City, N. Y., this 4th day of December, 1912.

BURT JAY HUMPHREY, County Judge, Queens County.

County Clerk's Office, State of New York, County of Queens, ss.:

I, Martin Mager, Clerk of the County of Queens and of the Courts of Record thereof, do hereby certify that I have compared the annexed with the original order filed in my office December 4, 1912, and that the same is a true transcript thereof, and of the whole of such original.

In Testimony Whereof, I have hereunto set my hand and affixed the seal of said County and Court this 4th day of December, 1912.

MARTIN MAGER, Clerk.

[SEAL.] I, Burt Jay Humphrey, County Judge of the County of Queens, State of New York, do hereby fix the salary of Edward J. Juster, an Assistant Special Deputy Clerk of the County Court of said County appointed to attend upon the terms or sittings of the said Court in the said County, at the yearly sum of two thousand five hundred (\$2,500) dollars from and after the 31st day of December 1912, pursuant to section 287, article VIII, of the Judiciary Law, being chapter 35 of the Laws of 1909, constituting chapter XXX of the Consolidated Laws as added by chapter 695 of the Laws of 1910.

Dated at Long Island City, N. Y., this 4th day of December, 1912.

BURT JAY HUMPHREY, County Judge, Queens County.

County Clerk's Office, State of New York, County of Queens, ss.:

I, Martin Mager, Clerk of the County of Queens and of the Courts of Record thereof, do hereby certify that I have compared the annexed with the original order filed in my office December 4, 1912, and that the same is a true transcript thereof, and of the whole of such original.

In Testimony Whereof, I have hereunto set my hand and affixed the seal of said County and Court this 4th day of December, 1912.

MARTIN MAGER, Clerk.

[SEAL.] I, Burt Jay Humphrey, County Judge of the County of Queens, State of New York, do hereby fix the salary of Eugene J. Clark, an Assistant Special Deputy Clerk of the County Court of said County, appointed to attend upon the terms or sittings of the said Court in the said County, at the yearly sum of two thousand five hundred (\$2,500) dollars from and after the 31st day of December, 1912, pursuant to section 287, article VIII, of the Judiciary Law, being chapter 35 of the Laws of 1909, constituting chapter XXX of the Consolidated Laws as added by chapter 695 of the Laws of 1910.

Dated at Long Island City, N. Y., this 4th day of December, 1912.

BURT JAY HUMPHREY, County Judge, Queens County.

County Clerk's Office, State of New York, County of Queens, ss.:

I, Martin Mager, Clerk of the County of Queens and of the Courts of Record thereof, do hereby certify that I have compared the annexed with the original order filed in my office December 4, 1912, and that the same is a true transcript thereof, and of the whole of such original.

In Testimony Whereof, I have hereunto set my hand and affixed the seal of said County and Court this 4th day of December, 1912.

MARTIN MAGER, Clerk.

[SEAL.] City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 10, 1913.

million seven hundred and sixty-five thousand dollars (\$1,765,000) to pay the expenses of the Public Service Commission for the First District for the year ending December 31, 1913, and, for the purpose of providing means therefor, the Comptroller be and is hereby authorized, pursuant to the provisions of section 10, chapter 4 of the Laws of 1891, and section 14, chapter 429 of the Laws of 1907, as amended, to issue special revenue bonds of The City of New York to an amount not exceeding one million seven hundred and sixty-five thousand dollars (\$1,765,000), redeemable from the tax levy of the year succeeding the year of their issue, the proceeds to be applied to the purpose aforesaid, in accordance with schedules to be approved by this Board.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Secretary presented a report of the Comptroller recommending that the form of contract, for services of LaFarge & Morris, architects, for preparation of complete plans, specifications, etc., and supervision of proposed Public Service Building in the Zoological Park, Borough of The Bronx, submitted by the Commissioner of Parks, Borough of The Bronx, for approval, be returned to said Commissioner in order that the contract may be so redrawn that the New York Zoological Society will pay for the difference between the amount of the contract and the available balance in the fund to which this contract is chargeable.

The Secretary was directed to return the form of contract together with a copy of the Comptroller's report to the Commissioner of Parks, The Bronx.

The Secretary presented the following resolution of the Board of Education relative to, and report of the Comptroller recommending, the acquisition, at private sale, at a price not exceeding \$7,200, of property on Larremore, Harvard and Yale avenues, Jamaica, Borough of Queens, as a site for school purposes:

(On December 19, 1912, the resolution of the Board of Education requesting the acquisition of the above site was referred to the Comptroller.)

To the Board of Education:

The Committee on Sites respectfully reports that in the Corporate Stock Budget for the year beginning July 1, 1911, provision was made for the issue of corporate stock to the amount of \$218,240 to provide means for the construction and equipment of an addition to Public School 49, Borough of Queens. On October 29, 1912, at the request of the Board of Education, this action was amended so as to make the said sum of \$218,240 available for the acquisition of a site in the vicinity of Hilldale avenue and North 1st street, Jamaica, and the construction of equipment thereon of a public school building. Your Committee has given careful consideration to the matter of the location of the site for which funds were thus authorized, and is of the opinion that property on the northerly line of Larremore avenue, running from Harvard avenue to Yale avenue, should be selected.

The following resolutions are submitted for adoption:

Resolved, That the Board of Education hereby selects and determines as a site for school purposes the following described lands and premises on Larremore, Harvard and Yale avenues, Jamaica, in Local School Board District No. 43, Borough of Queens, the assessed valuation of which, as shown by the books of record on file in the Department of Taxes and Assessments, is \$12,000: Beginning at a point formed by the intersection of the northerly line of Larremore avenue with the westerly line of Harvard avenue, and running thence northerly along the westerly line of Harvard avenue 235 feet; thence westerly 200 feet to the easterly line of Yale avenue; thence southerly along the easterly line of Yale avenue 226.39 feet to the northerly line of Larremore avenue; thence easterly along the northerly line of Larremore avenue 200.16 feet to the westerly line of Harvard avenue, the point or place of beginning, be the said several dimensions more or less.

Resolved, That the Board of Estimate and Apportionment be and it is hereby respectfully requested to take such action as may be necessary and proper for the acquisition of the lands and premises above described.

A true copy of report and resolutions adopted by the Board of Education on December 11, 1912. A. E. PALMER, Secretary, Board of Education.

The City of New York, Department of Finance, Comptroller's Office, January 14, 1913.

To the Honorable the Board of Estimate and Apportionment:

Gentlemen—At a meeting of your Board held December 19, 1912, there was referred to the Comptroller for consideration and report certified copy of report and resolutions adopted by the Board of Education at meeting held December 11, 1912, relative to the acquisition of a school site on Larremore, Harvard and Yale avenues, Jamaica, Borough of Queens.

In the Corporate Stock Budget adopted by the Board of Estimate and Apportionment on July 17, 1911, and approved by the Board of Aldermen on July 25, 1911, provision was made for the issue of corporate stock to the amount of \$218,240, to provide means for the construction and equipment of an addition to Public School 49 in the Borough of Queens, which was amended at a meeting of your Board held June 13, 1912, approved by the Board of Aldermen on October 15, 1912, and became effective on October 29, 1912, making the said amount available for the purchase of a site and the erection thereon of a twenty-room school building in the vicinity of Hilldale avenue and North 1st street, Jamaica, Borough of Queens.

The site selected by the Board of Education consists of a plot of ground on the northerly line of Larremore avenue, having a frontage of 200 feet on the northerly side of Larremore avenue, with a depth on Harvard avenue of 235 feet, and a depth on Yale avenue of 226 (plus) feet, with a width of 200 feet.

Included within this tract is a plot of ground on Larremore avenue of 150.12 feet, with a depth on Yale avenue of 101.3 feet, and a depth on the interior line of the property of 107.8 feet, and a rear width of 150.12 feet, containing seven and one-half lots of the size 20 by 100, which, after negotiation by the Comptroller, may be purchased for the sum of \$7,200.

I therefore respectfully recommend, the price being reasonable and just, that your Board approve of the purchase of the following-described premises for use of the Department of Education:

All that certain plot, piece or parcel of land, situate, lying and being in the Fourth Ward, Borough and County of Queens, City and State of New York, known and designated on a certain map entitled "Map of Normal Park in the Village of Jamaica, Queens County, Long Island, surveyed October, 1890, by E. W. Conklin," as and by the lot numbers 84, 85, 158, 159, 160 and 161, said lots with reference to said map being more particularly bounded and described as follows:

Beginning at the corner formed by the intersection of the northerly side of Larremore avenue with the easterly side of Yale avenue; running thence northerly along the easterly side of Yale avenue 101.3 feet to the southerly side of lot 162, as shown on said map; thence easterly along the southerly line of Lot 162 and Lot 83, as shown on said map, 150 feet; thence southerly and along the westerly line of Lot 86, as shown on said map, 107.8 feet to the northerly side of Larremore avenue, and thence westerly along the northerly side of Larremore avenue 150.12 feet to the point or place of beginning; together with all the right, title and interest, if any, of the owner, of, in and to the avenues in front thereof to the centre thereof.

—and authorize the Comptroller to enter into contract for the acquisition of the same, at private sale, at a price not exceeding \$7,200, said contract to be submitted to the Corporation Counsel for his approval as to form. Respectfully,

WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment hereby approves of the selection by the Board of Education of property on Larremore, Harvard and Yale avenues, Jamaica, Borough of Queens, as a site for school purposes, bounded and described as follows:

All that certain plot, piece or parcel of land, situate, lying and being in the 4th Ward, Borough and County of Queens, City and State of New York, known and designated on a certain map entitled, "Map of Normal Park in the Village of Jamaica, Queens County, Long Island, surveyed October 1890, by E. W. Conklin," as and by the lot numbers 84, 85, 158, 159, 160 and 161, said lots with reference to said map being more particularly bounded and described as follows:

Beginning at the corner formed by the intersection of the northerly side of Larremore avenue with the easterly side of Yale avenue; running thence northerly along the easterly side of Yale avenue 101.3 feet to the southerly side of lot 162, as shown on said map; thence easterly along the southerly line of lot 162,

and lot 83, as shown on said map, 150 feet; thence southerly and along the westerly line of lot 86, as shown on said map, 107.8 feet to the northerly side of Larremore avenue, and thence westerly along the northerly side of Larremore avenue 150.12 feet to the point or place of beginning; together with all the right, title and interest, if any, of the owner, of, in and to the avenues in front thereof to the centre thereof, —and authorizes the Comptroller to enter into a contract for the acquisition of said property at private sale, at a price not exceeding seventy-two hundred dollars (\$7,200), said contract to be submitted to the Corporation Counsel for approval as to form.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Secretary presented the following ordinance of the Board of Aldermen and resolution and report of the Committee on Standardization of Supplies, recommending amendments to the form of instruction to bidders and bid included in the Standard Forms of Contract for the purchase of supplies approved by the Board on December 5, 1912:

In the Board of Aldermen.

AN ORDINANCE repealing sections 514 and 515 of chapter 13 of Part 1 of the Code of Ordinances of The City of New York, relating to "Contracts for Supplies and Work for the City."

Be it Ordained by the Board of Aldermen of The City of New York as follows:

Section 1. Sections 514 and 515 of chapter 13 of Part 1 of the Code of Ordinances of The City of New York, relating to "Contracts for Supplies and Work for the City," are hereby repealed in their entirety, as follows:

514. The estimate shall be accompanied by the consent, in writing, of two householders or freeholders in The City of New York, or of a guaranty or surety company duly authorized by law to act as surety, to the effect that if the contract be awarded to the person making the estimate they or it will, upon its being so awarded, become bound as his sureties for its faithful performance, and that if he shall omit or refuse to execute the same, they or it will pay to The City of New York any difference between the sum to which he would be entitled upon its completion and that which The City of New York may be obliged to pay to the person to whom the contract shall be awarded at any subsequent letting; the amount in each case to be calculated upon the estimated amount of the work by which the bids are tested.

515. The consent mentioned in the last section shall be accompanied by the oath or affirmation, in writing, of each of the persons signing the same, that he is a householder or freeholder in The City of New York and is worth the amount of the security required for the completion of the contract, and stated in the proposals, over and above all his debts of every nature, and over and above his liabilities, as bail, surety or otherwise, and that he has offered himself as a surety in good faith and with an intention to execute the bond required by law; and like affidavit as to sufficiency shall be required of an officer of any company so consenting.

Sec. 2. This ordinance shall take effect immediately.

Adopted by the Board of Aldermen December 10, 1912, a majority of all the members elected voting in favor thereof.

Received from his Honor the Mayor December 24, 1912, without his approval or disapproval thereof; therefore, as provided in section 40 of the Greater New York Charter, the same took effect as if he had approved it. P. J. SCULLY, Clerk.

The following was offered:

Whereas, A select committee of three, composed of the Mayor, the Comptroller and the President of the Board of Aldermen, has been appointed by the Board of Estimate and Apportionment for the promulgation of specifications and for the purpose of standardizing supplies; and

Whereas, The said committee recommends amendments to the form of Instructions to Bidders and Bid included in the standard forms of contract for the purchase of supplies, approved by the Board of Estimate and Apportionment December 5, 1912; be it

Resolved, That the form of Instructions to Bidders and Bid, included in the standard forms of contract for the purchase of supplies adopted by this Board December 5, 1912, be amended by eliminating sections 6 and 7 in the form of Instructions to Bidders, section 4 in the form of Bid, the forms of Sureties' Agreement, Affidavit of First Individual Surety, Affidavit of Second Individual Surety, Consent by Official making the Contract to substitution of Sureties and Approval by Comptroller of Substitution of Sureties.

City of New York, Department of Finance, Comptroller's Office, January 6, 1913.

The Committee on Standardization of Supplies, Board of Estimate and Apportionment, City of New York:

Sirs—On December 5, 1912, the Board of Estimate and Apportionment, upon your recommendation, adopted amended standard forms for the use of City departments in the purchase of supplies upon contract. On December 10, 1912, the Board of Aldermen adopted the following ordinance (a certified copy of which is hereto attached):

"AN ORDINANCE repealing sections 514 and 515 of chapter 13 of part 1 of the Code of Ordinances of The City of New York, relating to 'Contracts for Supplies and Work for the City.'

"Be it ordained by the Board of Aldermen of The City of New York, as follows:

"Section 1. Sections 514 and 515 of chapter 13 of part 1 of the Code of Ordinances of The City of New York, relating to 'Contracts for Supplies and Work for the City,' are hereby repealed in their entirety, as follows:

"514. The estimate shall be accompanied by the consent, in writing, of two householders or freeholders in The City of New York, or of a guaranty or surety company duly authorized by law to act as surety, to the effect that if the contract be awarded to the person making the estimate, they or it will, upon its being so awarded, become bound as his sureties for its faithful performance, and that if he shall omit or refuse to execute the same, they or it will pay to The City of New York any difference between the sum to which he would be entitled upon its completion and that which The City of New York may be obliged to pay to the person to whom the contract shall be awarded at any subsequent letting; the amount in each case to be calculated upon the estimated amount of the work by which the bids are tested.

"515. The consent mentioned in the last section shall be accompanied by the oath or affirmation, in writing, of each of the persons signing the same, that he is a householder or freeholder in The City of New York, and is worth the amount of the security required for the completion of the contract, and stated in the proposals, over and above all his debts of every nature, and over and above his liabilities, as bail, surety or otherwise, and that he has offered himself as a surety in good faith, and with an intention to execute the bond required by law; and like affidavit as to sufficiency shall be required of an officer of any company so consenting.

"Section 2. This ordinance shall take effect immediately.

Your sub-committee upon the determination of standards and the preparation of specifications for the purchase of supplies consumed by The City of New York begs to submit herewith amendments to the standard forms of Instructions to Bidders and bid included in the standard forms of contract for the purchase of supplies approved by the Board of Estimate and Apportionment December 5, 1912, to make the same conform to the Code of Ordinances of The City of New York, as amended by the Board of Aldermen December 10, 1912. These amendments to consist of the elimination of sections 6 and 7 of the Instructions to Bidders, which read as follows:

Sureties.

"6. The bid shall be accompanied by a sureties' agreement, or consent in writing, executed by two householders or freeholders in The City of New York, or by a guaranty or surety company duly authorized by law to act as surety. The agreement shall be to the following effect: (a) that if the contract be awarded to the person making the bid, the undersigned sureties will become bound as sureties for its faithful performance, and (b) that if he shall neglect, omit or refuse to execute the contract, the sureties will pay to The City of New York all damages it may suffer by reason of such neglect, omission or refusal. (Ordinances, section 514.)

"Sureties' Agreement."

7. The sureties' agreement or consent shall be accompanied by the oath or affirmation in writing of each of the persons signing such consent that he is a householder or freeholder in The City of New York and is worth the amount of the security required for the completion of the contract as stated in the proposal, over and above all his debts and liabilities of every nature and above all his liabilities as bail, surety or otherwise, and that he has offered himself as a surety in good faith and with an intention to execute the bond required by law. A like affidavit as to sufficiency and good faith will be required of an officer of any surety company so consenting. (Ordinances, section 515.)

—and the elimination from the form of bid, section 4, which reads, as follows:

4. * * * further declare that the names of the persons affixed to the sureties' agreement or consent hereto annexed were written by said persons respectively, and that said persons are householders or freeholders in The City of New York, or are officers of a guaranty or surety company duly authorized by law to act as surety."

—and the elimination of the "Sureties' Agreement," "Affidavit of First Individual Surety," "Affidavit of Second Individual Surety," "Consent by official making the contract to substitution of Sureties" and "Approval by Comptroller of substitution of Sureties," which read, as follows:

"Sureties' Agreement."

"In consideration of the premises, and of one dollar to us and each of us in hand paid by The City of New York, the receipt whereof is hereby acknowledged—

"We, the undersigned, consent and agree, that if the contract for which the preceding bid is made be awarded to the person or persons making it, we will, upon its being so awarded, become bound as his or their sureties for its faithful performance, and if the said person or persons shall omit or refuse to execute such contract, if so awarded, and give the proper security within five days after written notice that the contract is ready for execution, we will pay, without proof of notice or demand, to The City of New York, or its successors, any difference between the sum to which such person or persons would have been entitled upon the completion of such contract and the sum which The City of New York may be obliged to pay to the person or persons to whom the contract shall be awarded at any subsequent letting; the amount in each case to be calculated upon the estimated amount of the supplies by which the bids are tested.

"In witness whereof, we have hereunto set out hands and seals this..... day of..... one thousand nine hundred and..... (Must be signed by two sureties, who must state residence or place of business.)

Name of first surety..... (L. S.)
Address of first surety.....
Name of second surety..... (L. S.)
Address of second surety.....

"Affidavit of First Individual Surety."

"The City and State of New York, County of....., ss.:

"The above-named..... (Insert "householder or "freeholder," as the case may require), being duly sworn, says that he is a..... in the City of New York, and is worth the amount of security required for the completion of the contract, over and above all his debts and liabilities, including liabilities as bail, surety and otherwise; that he has offered himself as a surety in good faith, and with an intention to execute the bond required by law.

Subscribed and sworn to before me this..... day of..... 191.

..... Notary Public, County, Commissioner of Deeds, City of New York."

"Affidavit of Second Individual Surety."

"The City and State of New York, County of....., ss.:

"The above-named..... (Insert "householder" or "freeholder," as the case may require), being duly sworn, says that he is a..... in The City of New York, and is worth the amount of the security required for the completion of the contract above referred to, over and above all his debts of every nature, and over and above his liabilities as bail, surety, and otherwise; that he has offered himself as a surety in good faith and with the intention to execute the bond required by law.

Subscribed and sworn to before me this..... day of..... 191.

..... Notary Public, County, Commissioner of Deeds, City of New York."

"Consent by Official Making the Contract to Substitution of Sureties."

"I hereby consent to the substitution of

as surety hereon in place of

Dated....., 191.

.....

"Approval by Comptroller of Substitution of Sureties."

"The adequacy and sufficiency of the above-named sureties approved.

Dated....., 191.

..... Comptroller."

The consent of the Corporation Counsel to the proposed amendments is herewith attached, and your sub-committee therefore recommends that the above amendments be approved. Respectfully submitted,

EDMUND D. FISHER, HENRY BRUERE, J. L. PULTZ, OTTO H. KLEIN, Commission on Standardization of Supplies.

Approved for adoption: W. J. GAYNOR, Mayor; WM. A. PRENDERGAST, Comptroller; JOHN PURVOY MITCHEL, President, Board of Aldermen; Select Committee on Standardization.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Secretary presented resolutions (2) offered by the Comptroller and the President of the Borough of Manhattan relative to the adoption of a policy by the Board in connection with the modification of schedules for the year 1913, entitled "Salaries, Regular Employees," or "Wages, Regular Employees."

Which were referred to the Budget Committee, consisting of the Comptroller, the President of the Borough of Manhattan and the President of the Board of Aldermen.

(On December 19, 1912, the resolution offered by the Comptroller was presented and laid over until the meeting of January 9, 1913, and on said date a resolution offered by the President of the Borough of Manhattan was presented, and both were laid over until this meeting.)

The following transfers of appropriations were made upon the recommendation of the Comptroller:

A—\$500, within the appropriation made to the Department of Taxes and Assessments for the year 1912.

Department of Taxes and Assessments of The City of New York, Borough of Manhattan, Hall of Records, January 4, 1913.

Mr. JOSEPH HAAG, Secretary, Board of Estimate and Apportionment, Borough of Manhattan:

Dear Sir—Request is hereby made that you will authorize the transfer of the sum of \$250 from account No. 1364, Supplies and Materials, 1912, Department of Taxes and Assessments, to account No. 1366, Telephone Service, 1912; also authorize the transfer of the sum of \$250 from account No. 1364, Supplies and Materials, 1912, to account No. 1367, Contingencies, 1912. The reason for this request is that the appropriations for the year 1912 for telephone service and for contingencies have been found to be insufficient, although the sufficient balance to cover contingencies remain in the appropriation for supplies and materials. It is requested that this transfer may be made at as early a date as possible. Yours very truly,

LAWSON PURDY, President.

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 13, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—On January 4, 1913, the Department of Taxes and Assessments re-

quested transfers amounting to \$500 within appropriations for 1912. In connection therewith I report as follows:

It is proposed to transfer the \$500 from the account Supplies and Materials, No. 1364, Administration, \$250 to go to Telephone Service, No. 1366, Administration, and \$250 to Contingencies, No. 1367, Administration.

The appropriation for No. 1364 was \$4,785, and there is a balance unexpended of about \$1,100. The appropriation for No. 1366 was \$700, and there is a balance in the account of \$74.46. It is stated that this balance and the \$250 asked for are needed to liquidate the telephone bills for November and December. The appropriation for No. 1367 was \$2,750. All the bills for 1912 have not yet been presented, but it is estimated that the expenditures for the year will total \$3,000.

I recommend the adoption of the attached resolution granting the request. Respectfully, WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment, pursuant to the provisions of section 237 of the Greater New York Charter, hereby approves transfers of funds appropriated to the Department of Taxes and Assessments for the year 1912, as follows:

Supplies and Materials—	FROM
1364 Administration	\$500 00
Telephone Service—	TO
1366 Administration	\$250 00
Contingencies—	.
1367 Administration	250 00

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

B—\$113.50, within the appropriation made for the Register of New York County for the year 1912.

Register's Office, Hall of Records, County of New York, January 7, 1913.

Hon. WILLIAM A. PRENDERGAST, City Comptroller, 280 Broadway, City:

Dear Sir—On December 2, 1912, there was sent to you for payment a voucher for \$20, No. 300, claimant's name was L. P. DeBaer. The nature of claim was verification of translations of old Dutch records. The liability incurred was on Account 2199, 1912, Supplies and Materials. I am informed by Mr. York that this is an improper classification of liability. Amount should have been charged against Contingencies, 2202, 1912. There is an outstanding bill of the same nature against Code 2199, 1912, Supplies and Materials, for \$93.50, notice of which was sent to you on December 30, 1912, on Open Market Order No. 303. The advice of Mr. York, relative to voucher No. 300 for Mr. DeBaer, is applicable to this. I have no available funds in Contingencies from which to pay these claims.

Mr. Adamson has been informed of this matter, and authorizes me to request that you transfer \$113.50 from 2199, 1912, Supplies and Materials, and add the same to Contingencies, 2202, 1912. The changes in schedule attached to Budget to read: 2199, 1912, Supplies and Materials, \$3,971.50, and 2202, 1912, Contingencies, \$378.50.

Yours truly,

MAX S. GRIFENHAGEN, Register. By WILLIAM HAUPP, Chief Clerk. City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 13, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—On January 7, 1913, the Register of New York County requested the transfer of \$113.50 within the 1912 appropriations to his office. In connection therewith I report as follows:

The proposed transfer is from No. 2199, Supplies and Materials, to No. 2202, Contingencies. The Register states that there are liabilities against No. 2202 for verifications of translations of old Dutch records amounting to \$113.50. The balance in No. 2202 is only \$5.38, and is encumbered. The balance in No. 2199 is sufficient for the transfer.

I recommend the adoption of the attached resolution granting the request.

Respectfully, WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment, pursuant to the provisions of section 237 of the Greater New York Charter, hereby approves transfer of funds appropriated to the office of the Register of New York County for the year 1912, as follows:

FROM	\$113 50
2199 Supplies and Materials.....	TO
2202 Contingencies	\$113 50

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

C—\$2.51, within the appropriation made for the Supreme Court Library, at Queens County, for the year 1912.

Supreme Court Library, in the County of Queens, County Court House, Long Island City, N. Y., January 2, 1913.

Hon. WILLIAM A. PRENDERGAST, Comptroller, City of New York, 280 Broadway, New York, N. Y.:

Dear Sir—The enclosed is a copy of a bill for expenses incurred by me in the performance of my duties as Librarian of the Supreme Court Library, in the County of Queens. The remaining balance (\$1.94) of this library's contingency fund (2392, 1912, \$25) is insufficient to pay the bill in question. I, therefore, respectfully request that the sum of \$2.51 be transferred to the Library's Contingency Fund, from its appropriation for Supplies and Materials (2389, 1912, \$150), of which there is still \$56.30 available. This amount (\$2.51) plus the balance of \$1.94 in the Contingency Fund, will be sufficient to cover my expense bill of \$4.45. Yours respectfully,

ERIC SCHULER, Librarian.

December 30, 1912.

City of New York, Dr. to Eric Schuler, Cr. Librarian, Supreme Court Library.	\$0 20
October 4, carfare	20
October 7, carfare .....	.
October 16, stamps	1 00
October 16, carfare	20
October 25, carfare	20
November 12, express	35
November 27, carfare	10
November 29, railroad fare.....	40
December 6, stamps	1 00
December 7, carfare	10
December 12, express	20
December 28, express	40
	\$4 35
November 2 carfare	10

\$4 45
City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 11, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—On January 2, 1913, the Librarian of the Supreme Court Library in the County of Queens requested the transfer of \$2.51 within the 1912 appropriation to the library.

The proposed transfer is from No. 2389, Supplies and Materials, to No. 2392, Contingencies. The appropriation to No. 2392 was \$25. There is a balance of \$1.94 in the account, and the \$2.51 is to give sufficient funds to cover a bill for \$4.45, for carfares, stamps and express charges.

I recommend the adoption of the attached resolution granting the request.

Respectfully, WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment, pursuant to the provisions of section 237 of the Greater New York Charter, hereby approves transfer of

funds appropriated to the Supreme Court Library, of Queens County, for the year 1912, as follows:

	FROM	
2389 Supplies and Materials.....		\$2 51
2392 Contingencies	TO	\$2 51

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

D—\$43.16, within the appropriation made to the Surrogates' Court, New York County, for the year 1912.

Chambers of the Surrogates' Court, County of New York, New York, December 27, 1912.

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

Gentlemen—We have a bill of the Banks Law Publishing Company for law books furnished this office, amounting to \$43.50. The bill is payable out of our appropriation of \$830 for Supplies and Materials (Code No. 2178, 1912), of which, however, we have left a balance of only 75 cents. There are a few unexpended balances in other contingent funds which, if transferred to Code 2178, would make up the necessary amount. They are as follows:

Special Contract Obligations (Code 2179, 1912).....	\$19 98
Telephone Service (Code 2180, 1912).....	7 13
Purchase of Furniture and Fittings (Code 2182, 1912).....	16 05

Making a total of..... \$43 16

—which we respectfully ask be transferred to Code No. 2178, 1912. Yours very truly,

JOHN P. COHALAN, ROBERT LUDLOW FOWLER, Surrogates.

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 10, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—On December 27, 1912, the Surrogates of New York County requested the transfer of \$43.16 within the 1912 appropriations to their office. In connection therewith I report as follows:

It is proposed to transfer \$19.98 from No. 2179, Special Contract Obligations; \$7.13 from No. 2180, Telephone Service, and \$16.05 from No. 2182, Purchase of Furniture and Fittings, to No. 2178, Supplies and Materials. In No. 2178 there is an unencumbered balance of 75 cents. The transfer is to cover an unpaid bill of \$43.50 of the Banks Law Publishing Company for law books furnished to the office. The balances in Nos. 2179, 2180 and 2182 are sufficient to admit of the transfers.

I recommend the adoption of the attached resolution granting the request.

Respectfully, WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment, pursuant to the provisions of section 237 of the Greater New York Charter, hereby approves transfer of funds appropriated to the Surrogates' Court of New York County for the year 1912, as follows:

SURROGATES' COURT, NEW YORK COUNTY.

FROM

2179 Special Contract Obligations.....	\$19 98
2180 Telephone Service	7 13
2182 Purchase of Furniture and Fittings.....	16 05

TO

2178 Supplies and Materials.....	\$43 16
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Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

E—\$200, within the appropriation made to the Department of Public Charities for the year 1912.

Department of Public Charities of The City of New York, Foot of East 26th Street, December 13, 1912.

To the Honorable the Board of Estimate and Apportionment:

Gentlemen—For the purpose of meeting deficiency in appropriation for the year 1912, Code 633, request is hereby made for transfer as follows:

FROM

657 Special Contract Obligations, Transportation of Paupers.....	\$400 00
633 Repairs and Replacements by Contract or Open Order, Maintenance and Operation, Manhattan and The Bronx.....	\$400 00

TO

633 Repairs and Replacements by Contract or Open Order, Maintenance and Operation, Manhattan and The Bronx.....	\$400 00
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Trusting that this request will receive your early and favorable consideration, I remain, respectfully yours, M. J. DRUMMOND, Commissioner.

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 10, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—On December 13, 1912, the Commissioner of Public Charities requested the transfer of \$400 within appropriation to his department for the year 1912. In connection therewith I report as follows:

The proposed transfer is from Special Contract Obligations, No. 657, Transportation of Paupers, to Repairs and Replacements by Contract or Open Order, Maintenance and Operation, No. 633, Manhattan and The Bronx.

The appropriation for No. 633 was \$85,000. The contracts charged against the account amount to \$50,381.73, and the open market orders to \$34,534.69, making a total liability of \$84,916.42, and leaving a balance of \$83.58 in the account.

The transfer is asked for to meet two bills aggregating \$279.14 for repairs to the steamboat "Wickhan." The available balance of \$83.58 makes a transfer of \$200 sufficient.

There is an unencumbered balance in excess of this amount in No. 657.

I recommend the adoption of the attached resolution approving the request to the necessary extent of \$200. Respectfully,

WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment, pursuant to the provisions of section 237 of the Greater New York Charter, hereby approves transfer of funds appropriated to the Department of Public Charities for the year 1912, as follows:

FROM

657 Transportation of Paupers	\$200 00
633 Repairs and Replacements by Contract or Open Order, Maintenance and Operation, Manhattan and The Bronx	\$200 00

TO

633 Manhattan and The Bronx	\$200 00
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Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

F—\$750, within the appropriation made to the Department of Parks, Boroughs of Manhattan and Richmond, for the year 1913.

The City of New York, Department of Parks, Boroughs of Manhattan and Richmond, Arsenal, Central Park, January 3, 1913.

To the Honorable Board of Estimate and Apportionment, 277 Broadway, City:

Gentlemen—I respectfully request a transfer of \$750 within the appropriations made in the Budget for the year 1913, as follows:

FROM

1550 Motorless Vehicles and Equipment, Administration.....	\$750 00
1553 Care of Trees, Shrubs, Flowers and Lawns.....	\$750 00

TO

1553 Care of Trees, Shrubs, Flowers and Lawns.....	\$750 00
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The request is made necessary for the reason that in compiling the Budget, the amount of \$750 for "Repairs to Automobiles" was erroneously placed under the account of "Motorless Vehicles." Very truly yours,

CHAS. B. STOVER, Commissioner of Parks, Boroughs of Manhattan and Richmond.

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 10, 1913.

The Board of Estimate and Apportionment:

Gentlemen—On January 3, 1913, the Commissioner of Parks, Boroughs of Manhattan and Richmond, requested the transfer of \$750 within appropriations to his department for the year 1913. In connection therewith I report as follows:

The transfer is from No. 1550, Motorless Vehicles and Equipment, Executive, to No. 1553, Motor Vehicles and Equipment, Care of Trees, Shrubs, Flowers and Lawns. The \$750 should properly have been allowed under No. 1553.

I recommend the adoption of the attached resolution approving the request. Respectfully,

WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment, pursuant to the provisions of section 237 of the Greater New York Charter, hereby approves transfer of funds appropriated to the Department of Parks, Boroughs of Manhattan and Richmond, for the year 1913, as follows:

FROM	MOTORLESS VEHICLES AND EQUIPMENT, ADMINISTRATION.	\$750 00
1550 Executive	TO	\$750 00

MOTOR VEHICLES AND EQUIPMENT, CARE OF PARKS AND BOULEVARDS.

1553 Care of Trees, Shrubs, Flowers and Lawns.....	\$750 00
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Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

G—\$950, within the appropriation made to the Department of Correction, for the year 1912.

Department of Correction, of The City of New York, Commissioner's Office, 148 East 20th street, New York, December 5, 1912.

JOSEPH HAAG, Esq., Secretary, Board of Estimate and Apportionment, 277 Broadway, New York City:

Dear Sir—I would respectfully request the honorable the Board of Estimate and Apportionment to authorize the following transfers of Appropriations made to this Department for the year 1912, from such as do not need the full amounts assigned to them, to other appropriations which are insufficient for the purposes thereof:

FROM APPROPRIATIONS ENTITLED.	TO APPROPRIATIONS ENTITLED.	\$1,100 00
273 General Supplies	500 00	
276 Repairs and Replacements by Contract of Open Order.....	50 00	
278 Harness and Vehicles, Except Automobiles.....	50 00	
279 Maintenance, Repairs and Storage of Automobiles.....	150 00	
287 Contingencies	250 00	
289 Purchase of Furniture and Fittings.....	100 00	

TO APPROPRIATIONS ENTITLED.

273 General Supplies	\$1,100 00
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All such transfers being for the year 19

Department of Water Supply, Gas and Electricity, Commissioner's Office, 13-21 Park Row, City of New York, December 12, 1912.
Mr. JOSEPH HAAG, Secretary, Board of Estimate and Apportionment:

Dear Sir—I respectfully request that the Board of Estimate and Apportionment transfer \$2,400 from account No. 503 to account No. 506 of this year's appropriations, as below:

FROM

503 Vehicular Transportation, Horses and Vehicles with Drivers, Water Supply, Distribution, Manhattan and The Bronx, Tax Levy Part Allowance \$2,400 00

506 Vehicular Transportation, Horses and Vehicles Without Drivers, Water Supply, Distribution, Queens \$2,400 00

Yours truly, HENRY S. THOMPSON, Commissioner.

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 10, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—On December 12, 1912, the Commissioner of Water Supply, Gas and Electricity requested transfer of \$2,400 within the appropriations made for Vehicular Transportation in his department for the year 1912. In connection therewith I report as follows:

The proposed transfer is from Horses and Vehicles, with Drivers, Distribution, No. 503, Manhattan and The Bronx, Tax Levy, Part Allowance, to Horses and Vehicles, without Drivers, Distribution, No. 506, Queens. The estimate of the department for No. 506 was \$3,900. The Board of Estimate and Apportionment allowed \$1,200, and in addition allowed \$2,000 for the purchase of an automobile to replace some of the horses and wagons. The automobile allowance, however, was eliminated by the Board of Aldermen, necessitating the employment of additional horses and vehicles. Five have been employed during the year, at \$60 per month each, causing a deficit in the account.

The following table shows the line changes in detail:

Ac- count No.	Schedule Line.	Schedule Transfer.	
		Decrease.	Increase.
503	Driver, with Horse and Vehicle, at \$3.50 per day (11,784 days)	\$220 50	.....
	Driver, with Horse and Vehicle, at \$3.75 per day (1,944 days)	757 50	.....
506	Driver, with Team and Vehicle, at \$6 per day (962 days)	1,422 00	.....
	Horse and Vehicle, at \$60 per month (20 months) .....	.....	\$2,400 00
		\$2,400 00	\$2,400 00

I recommend the adoption of the attached resolution approving the request. Respectfully,

WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment, pursuant to the provisions of section 237 of the Greater New York Charter, hereby approves transfer of funds appropriated to the Department of Water Supply, Gas and Electricity for the year 1912, as follows:

FROM

Vehicular Transportation, Water Supply, Horses and Vehicles, with Drivers, Distribution.

503 Manhattan and The Bronx, Tax Levy, part allowance \$2,400 00

TO

Vehicular Transportation, Water Supply, Horses and Vehicles, without Drivers, Distribution.

506 Queens \$2,400 00

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment hereby approves of the schedules, as revised, for the Department of Water Supply, Gas and Electricity, for the year 1912, as follows:

Vehicular Transportation, Water Supply, Horses and Vehicles, with Drivers, Distribution.

503 Manhattan and The Bronx—

Driver, with Horse and Vehicle, at \$3.50 per day (11,721 days) ... \$41,023 50

Driver, with Horse and Vehicle, at \$3.75 per day (1,742 days) ... 6,532 50

Driver, with Horse and Vehicle, at \$4 per day (600 days) 2,400 00

Driver, with Team and Vehicle, at \$6 per day (725 days) 4,350 00

Schedule total \$54,306 00

Tax levy allowance \$41,498 00

Corporate stock allowance 12,808 00

Total allowance \$54,306 00

Water Supply, Horses and Vehicles, Without Drivers, Distribution.

506 Queens, Horse and Vehicle, at \$60 per month (60 months) \$3,600 00

Tax levy allowance \$3,600 00

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Secretary presented the following communications from the Commissioner of Water Supply, Gas and Electricity and the Supervisor, Board of City Record, requesting, and report of the Comptroller recommending, the transfer of \$5,000 from the appropriation made to the Board of City Record for the year 1912 (No. 715) to the appropriation made to the Department of Water Supply, Gas and Electricity for the same year, Contingencies (No. 554), involving the modification of said schedule No. 554, to be effective as of December 1, 1912.

The City of New York, Department of Water Supply, Gas and Electricity, Commissioner's Office, 13-21 Park Row, New York, December 18, 1912.

JOSEPH HAAG, Esq., Secretary, Board of Estimate and Apportionment, 277 Broadway, New York:

Dear Sir—I respectfully request that the Board of Estimate and Apportionment transfer to the appropriation No. 554 of 1912 entitled "Contingencies, Water Revenues, Collections," the sum of \$5,200 from account No. 715 of 1912 entitled "Administration, Printing, Lithographing, Engraving or Stamped Forms, including Pamphlets or Printed Blanks," which sum is released by the Supervisor of the City Record in accordance with a resolution adopted by the Board of City Record on December 13, a copy of which is enclosed. Yours truly, HENRY S. THOMPSON, Commissioner.

The City of New York, Board of City Record, Office of the Supervisor, 13-21 Park Row, December 17, 1912.

Hon. HENRY S. THOMPSON, Commissioner of Water Supply, 13-21 Park Row, Manhattan:

Dear Sir—I hereby release five thousand two hundred dollars (\$5,200) from the appropriation made to the Board of City Record for the year 1912, entitled "Administration, Printing, Lithographing, Engraving or Stamped Forms, Including Pamphlets or Printed Blanks, Code No. 715, 1912," and consent that said amount be transferred to your appropriation entitled "Contingencies, Water Revenues, Collection, 1912, 554," as follows:

Manhattan \$3,764 00

The Bronx 381 00

Queens 678 00

Richmond 377 00

\$5,200 00

said releases and transfer to take effect as of December 1, 1912.

Copy of resolution adopted by Board of City Record enclosed.

Respectfully, DAVID FERGUSON, Supervisor of the City Record.

Board of City Record, Office of the Supervisor, New York, December 13, 1912. Resolved, That pursuant to the provisions of section 237, Greater New York Charter, the Board of Estimate and Apportionment is hereby requested to transfer \$5,200 of the funds appropriated to the Board of City Record to the Department of Water Supply, Gas and Electricity, as follows:

FROM

BOARD OF CITY RECORD, CITY OF NEW YORK.

Administration.

715 Printing, Lithographing, Engraving or Stamped Forms, including Pamphlets or Printed Blanks \$5,200 00

TO

DEPARTMENT OF WATER SUPPLY, GAS AND ELECTRICITY.

Contingencies.

554 Water Revenues, Collections—

Manhattan .....	.....	\$3,764 00
The Bronx .....	.....	381 00
Queens .....	.....	678 00
Richmond .....	.....	377 00

\$5,200 00

W. J. GAYNOR, Mayor; ARCHIBALD R. WATSON, Corporation Counsel; D. MATHEWSON, Deputy and Acting Comptroller.

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 4, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—On December 18, 1912, the Commissioner of Water Supply, Gas and Electricity requested the transfer of \$5,200 from the Board of City Record for the year 1912 to an account in his Department for the same year. In connection therewith I report as follows:

The debit transfer is from the account entitled Board of City Record, City of New York, Administration, No. 715, Printing, Lithographing, Engraving or Stamped Form, including Pamphlets or Printed Blanks. There is an ample unencumbered balance in the account for the transfer, which has been consented to by the Board of City Record, in a communication to the Board of Estimate and Apportionment, dated December 13, 1912.

The credit transfer is to the account entitled "Department of Water Supply, Gas and Electricity—Contingencies No. 554, Water Revenue Collection." The 1912 budget appropriation for No. 554 was \$8,925. The apportionment of this appropriation and the condition of the account on December 31, 1912, was as follows:

	Manhattan.	The Bronx.	Queens.	Richmond.	Total.
Account No. 554	\$6,825 00	\$800 00	\$600 00	\$700 00	\$8,925 00
Audited vouchers and liabilities of record...	8,169 48	1,116 84	672 51	678 95	10,637 78
Deficit.....	\$1,344 48	\$316 84	\$72 51	\$21 05	\$1,712 78

* Surplus.

In a memorandum furnished by the department are listed additional liabilities for carfares, supper money and petty cash items to the amount of \$3,488.33, making the total estimated deficit \$5,201.11, or approximately the amount of the requested transfer; as follows:

	Manhattan.	The Bronx.	Queens.	Richmond.	Total.
Car fares	\$600 00	\$196 71	\$313 47	\$278 45	\$1,388 63
Supper money	1,370 50	130 25	328 50	78 75	1,908 00
Miscellaneous	81 00	54 25	36 45	20 00	191 70
	\$2,051 50	\$381 21	\$678 42	\$377 20	\$3,488 33
Deficit as shown on department books	\$1,344 48	\$316 84	\$72 51	\$21 05	\$1,712 78
Surplus.....	\$3,395 98	\$698 05	\$750 93	\$356 15	\$5,201 11

Based on previous expenditures the estimated items for carfares and supper moneys for December and part of November appear to be excessive. Certain of the petty cash items are for purposes not properly chargeable to contingencies.

A total transfer of \$5,000, therefore, will probably meet all actual requirements.

I recommend, therefore, the adoption of the attached resolutions approving the request to the extent of \$5,000, and providing for the necessary schedule modification.

Respectfully, WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment, pursuant to the provisions of section 237 of the Greater New York Charter, hereby approves transfer of funds appropriated for the year 1912, as follows:

	BOARD OF CITY RECORD, CITY OF NEW YORK.	Special Contract Obligations, Administration.
715	Printing, Lithographing, Engraving or Stamped Forms, including Pamphlets or Printed Blanks	\$5,000 00

TO

DEPARTMENT OF WATER SUPPLY, GAS AND ELECTRICITY.

Contingencies.

554 Water Revenue Collection

\$5,000 00

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment hereby approves of the schedule as revised for the Department of Water Supply, Gas

The City of New York, Department of Parks, Office of Commissioner for the Borough of The Bronx, Zbrowski Mansion, Claremont Park, December 30, 1912.
 Honorable WILLIAM J. GAYNOR, Mayor and Chairman, Board of Estimate and Apportionment, City Hall, New York:

Sir—Application is hereby made for revision of several accounts allowed to this Department in the Budget for 1913:

DEDUCT FROM

1913, Personal Service, Wages, Regular Employees, Care of Parks and Boulevards, Care of Buildings.

1629 Foreman Carpenter, 1 at \$5.50 per day (55 days).....	\$302 50
Carpenter, 9 at \$5 per day (38 days).....	1,710 00
Plumber, 3 at \$5.50 per day (48 days).....	792 00
Painter, 3 at \$4 per day (38 days).....	456 00
Tinsmith, 1 at \$4.75 per day (28 days).....	133 00
Saw Filer, 1 at \$3.50 per day (278 days).....	973 00
Machine Woodworker, 1 at \$5 per day (60 days).....	300 00
\$4,666 50	

SCHEDULED AS REVISED.

1913, Personal Service, Wages, Regular Employees, Care of Parks and Boulevards, Care of Buildings.

1629 Cottage Attendant, 1 at \$2 per day (365 days).....	\$730 00
Cleaner, 4 at \$1.75 per day (365 days).....	2,555 00
Foreman Carpenter, 1 at \$5.50 per day (258 days).....	1,419 00
Carpenter, 9 at \$5 per day (240 days).....	10,800 00
Plumber, 3 at \$5.50 per day (230 days).....	3,795 00
Painter, 3 at \$4 per day (240 days).....	2,880 00
Tinsmith, 1 at \$4.75 per day (250 days).....	1,187 50
Machineworker, 1 at \$5 per day (218 days).....	1,090 00
\$24,456 50	

DEDUCT FROM

1913, Personal Service, Wages, Regular Employees, Care of Parks and Boulevards, Operation of Stables.

1630 Blacksmith, 1 at \$4.50 per day (278 days).....	\$1,251 00
Blacksmith Helper, 2 at \$3 per day (278 days).....	1,668 00
\$2,919 00	

SCHEDULE AS REVISED.

1913, Personal Service, Wages, Regular Employees, Care of Parks and Boulevards, Operation of Stables.

1630 Foreman of Stables, 1 at \$3.50 per day (365 days).....	\$1,277 50
Hostler, 5 at \$2.50 per day (365 days).....	4,562 50
Driver, 8 at \$2.50 per day (313 days).....	6,260 00
Stableman, 4 at \$2.50 per day (365 days).....	3,650 00
Wheelwright, 2 at \$4 per day (278 days).....	2,224 00
Harnessmaker, 1 at \$4 per day (278 days).....	1,112 00
\$19,086 00	

ADD TO

1913, Personal Service, Wages Regular Employees, Care of Parks and Boulevards, General.

1626 Blacksmith, 1, at \$4.50 per day (278 days).....	\$1,251 00
Blacksmith Helper, 2, at \$3 per day (278 days).....	1,668 00
Foreman Carpenter, 1, at \$5.50 per day (55 days).....	302 50
Carpenter, 9, at \$5 per day (38 days).....	1,710 00
Plumber, 3, at \$5.50 per day (48 days).....	792 00
Painter, 3, at \$4 per day (38 days).....	456 00
Tinsmith, 1, at \$4.75 per day (28 days).....	133 00
Saw Filer, 1, at \$3.50 per day (278 days).....	973 00
Machine Woodworker, 1, at \$5 per day (60 days).....	300 00
\$7,585 50	

SCHEDULE AS REVISED.

1913, Personal Service, Wages Regular Employees, Care of Parks and Boulevards, General.

1626 Varnisher, 1, at \$4 per day (278 days).....	\$1,112 00
Sign Painter, 1, at \$4.50 per day (278 days).....	1,251 00
Blacksmith, 1, at \$4.50 per day (278 days).....	1,251 00
Blacksmith Helper, 2, at \$3 per day (278 days).....	1,668 00
Foreman Carpenter, 1, at \$5.50 per day (55 days).....	302 50
Carpenter, 9, at \$5 per day (38 days).....	1,710 00
Plumber, 3, at \$5.50 per day (48 days).....	792 00
Painter, 3, at \$4 per day (38 days).....	456 00
Tinsmith, 1, at \$4.75 per day (28 days).....	133 00
Saw Filer, 1, at \$3.50 per day (278 days).....	973 00
Machine Woodworker, 1, at \$5 per day (60 days).....	300 00
\$9,948 50	

The Blacksmith and Blacksmith's Helper are not Horseshoers, but employed on general blacksmith work, making of iron for buildings, fences, signs, trucks, wagons, etc., and therefore could not be charged to "Operation of Stables."

The Mechanics, such as Carpenters, Plumbers, Painters, etc., are not solely employed in the care of buildings, but also in making signs, and repairing bridges, benches, fences and signs, the time therefore has been distributed to cover buildings.

1629 of 1913 and the balance of the time has been made General 1626 of 1913.

To provide for above revision a transfer

FROM

1913. 1629 Personal Service, Wages Regular Employees, Care of Parks and Boulevards, Care of Buildings..... \$4,666 50

1913. 1630 Personal Service, Wages Regular Employees, Care of Parks and Boulevards, Operation of Stables..... \$2,919 00

TO

1913. 1626 Personal Service, Wages Regular Employees, Care of Parks and Boulevards, General..... \$7,585 50

is requested. Yours truly,

T. J. HIGGINS, Commissioner of Parks, Borough of The Bronx.

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 13, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—On December 30, 1912, the Commissioner of Parks, Borough of The Bronx, requested modification of three wage schedules for regular employees in his department for the year 1913. In connection therewith I report as follows:

In Care of Parks and Boulevards, No. 1626, General, it is proposed to add a Blacksmith, at \$4.50 for 278 days; two Blacksmith's Helpers, at \$3, for 278 days each, and a Saw Filer, at \$3.50, for 278 days. The Blacksmith and the Blacksmith's Helper are to be transferred from Care of Parks and Boulevards, No. 1630, Operation of Stables, and the Saw Filer from Care of Parks and Boulevards, No. 1629, Care of Buildings. The Commissioner states that the work being done by the three employees makes them properly chargeable to No. 1626.

Other changes proposed would make certain line items provide for the employment of temporary employees. This would be in violation of the rules governing the 1913 budget, and therefore cannot be approved.

I recommend the adoption of the attached resolutions approving the request to the extent of the transfer of the Blacksmith, the Blacksmith's Helper and the Saw Filer. Respectfully,

WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment, pursuant to the provisions of section 237 of the Greater New York Charter, hereby approves transfer of funds appropriated to the Department of Parks, Borough of The Bronx, for the year 1913, as follows:

FROM

1630 Wages, Regular Employees, Care of Parks and Boulevards, Operation of Stables.....	\$2,919 00
1629 Wages, Regular Employees, Care of Parks and Boulevards, Care of Buildings	973 00

TO

1626 Wages, Regular Employees, Care of Parks and Boulevards, General	\$3,892 00
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Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment hereby approves of the schedules, as revised, for the Department of Parks, Borough of The Bronx, for the year 1913, as follows:

1626 Care of Parks and Boulevards, General—	
Varnisher at \$4 per day (278 days).....	\$1,112 00
Sign Painter, at \$4.50 per day (278 days).....	1,251 00
Blacksmith, at \$4.50 per day (278 days).....	1,251 00
Blacksmith's Helper, 2 at \$3 per day (278 days).....	1,668 00
Saw Filer, at \$3.50 per day (278 days).....	973 00

\$6,255 00	
1629 Care of Parks and Boulevards, Care of Buildings—	
Cottage Attendant, at \$2 per day (365 days).....	\$730 00
Cleaner, 4 at \$1.75 per day (365 days).....	2,555 00
Foreman Carpenter, at \$5.50 per day (313 days).....	1,721 50
Carpenter, 9 at \$5 per day (278 days).....	12,510 00
Plumber, 3 at \$5.50 per day (278 days).....	4,587 00
Painter, 3 at \$4 per day (278 days).....	3,336 00
Tinsmith, at \$4.75 per day (278 days).....	1,320 50
Machine Woodworker, at \$5 per day (278 days).....	1,390 00

\$28,150 00	
1630 Operation of Stables—	
Foreman of Stable, at \$3.50 per day (365 days).....	\$1,277 50
Hostler, 5 at \$2.50 per day (365 days).....	4,562 50
Driver, 8 at \$2.50 per day (313 days).....	6,260 00
Stableman, 4 at \$2.50 per day (365 days).....	3,650 00
Wheelwright, 2 at \$4 per day (278 days).....	2,224 00
Harnessmaker, at \$4 per day (278 days).....	1,112 00

\$19,086 00	
Which was adopted by the following vote:	
Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.	

The Secretary presented the following communication from the Municipal Civil Service Commission requesting, and report of the Comptroller recommending, the modification of Salary Schedule No. 2044 for said Commission for the year 1913, to be effective as of January 1, 1913, providing for the elimination of an Examiner at \$1,800, one Assistant Chief Examiner at \$3,500 and three Examiners at \$2,100 each per annum, and for the addition of three Examiners at \$2,400 each per annum, one Assistant Chief Examiner at \$3,000 and two Clerks, one at \$900 and one at \$480:

Municipal Civil Service Commission of The City of New York, 299 Broadway, 11th floor, Payroll Bureau, New York, January 10, 1913.

Hon. WM. A. PRENDERGAST, Comptroller, Department of Finance:

Sir—The Municipal Civil Service Commission hereby respectfully request that its salary schedule be amended to read as follows, effective as of January 1, 1913:

President

\$6,000 00

Commissioner, 2 at \$5,000

10,000 00

Secretary

5,000 00

Assistant Secretary

4,000 00

Labor Clerk

3,500 00

Chief Clerk

3,000 00

Clerk

2,400 00

Clerk, 4 at \$2,100

8,400 00

Clerk

1,800 00

Clerk, 2 at \$1,650

3,300 00

Clerk

1,500 00

Clerk

2,700 00

Clerk, 2 at \$1,350

3,600 00

Clerk, 3 at \$1,200

1,050 00

Clerk

3,600 00

Clerk, 4 at \$900

2,250 00

Clerk, 3 at \$750

600 00

Clerk, at \$600

1,620 00

Clerk, 3 at \$540

1,440 00

Title of Position.	Schedule Transfer.		Cash Transfer.	
	Increase.	Decrease.	Increase.	Decrease.
Assistant Chief Examiner.....		\$3,500 00		\$3,500 00
Assistant Chief Examiner.....	\$3,000 00		\$3,000 00	
Examiner, 3 at \$2,100.....		6,300 00		6,300 00
Examiner, 3 at \$2,400.....	7,200 00		7,200 00	
Examiner.....		1,800 00		1,800 00
Clerk.....	900 00		900 00	
Clerk.....	480 00		480 00	
Balance unassigned.....	20 00		20 00	
	\$11,600 00	\$11,600 00	\$11,600 00	\$11,600 00

I recommend the adoption of the attached resolution granting the request.

Respectfully,
WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment hereby approves of the schedules, as revised, for the office of the Municipal Civil Service Commission, to be effective as of January 1, 1913, as follows:

Personal Service.

2044 Salaries, Regular Employees:				
President.....		\$6,000 00		
Commissioner, 2, at \$5,000.....		10,000 00		
Secretary.....		5,000 00		
Assistant Secretary.....		4,000 00		
Labor Clerk.....		3,500 00		
Chief Clerk.....		3,000 00		
Clerk.....		2,400 00		
Clerk, 4 at \$2,100.....		8,400 00		
Clerk.....		1,800 00		
Clerk, 2 at \$1,650.....		3,300 00		
Clerk.....		1,500 00		
Clerk, 2 at \$1,350.....		2,700 00		
Clerk, 3 at \$1,200.....		3,600 00		
Clerk.....		1,050 00		
Clerk, 4 at \$900.....		3,600 00		
Clerk, 3 at \$750.....		2,250 00		
Clerk.....		600 00		
Clerk, 3 at \$540.....		1,620 00		
Clerk, 3 at \$480.....		1,440 00		
Clerk, 10 at \$300.....		3,000 00		
Stenographer and Typewriter.....		1,800 00		
Stenographer and Typewriter, 2 at \$1,500.....		3,000 00		
Stenographer and Typewriter.....		1,350 00		
Stenographer and Typewriter, 4 at \$1,200.....		4,800 00		
Stenographer and Typewriter, 2 at \$1,050.....		2,100 00		
Stenographer and Typewriter, 4 at \$750.....		3,000 00		
Telephone Operator.....		1,050 00		
Chief Examiner.....		4,200 00		
Assistant Chief Examiner.....		3,500 00		
Assistant Chief Examiner.....		3,000 00		
Medical Examiner.....		2,400 00		
Engineering Examiner.....		2,700 00		
Examiner, 3 at \$2,700.....		8,100 00		
Examiner, 7 at \$2,400.....		16,800 00		
Examiner.....		2,100 00		
Examiner, 5 at \$1,800.....		9,000 00		
Investigator, 5 at \$1,500.....		7,500 00		
Balance Unassigned.....		20 00		
	\$145,180 00			

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Secretary presented the following communication from the Department of Docks and Ferries requesting, and report of the Comptroller recommending, the modification of schedule of Wages, Temporary Employees, Corporate Stock Force, of said department for the year 1912 (Construction-Engineering), providing for the compensation of 3 Veterans (per diem employees) for Memorial Day:

City of New York, Department of Docks and Ferries, Pier A, North River, New York, December 12, 1912.

Hon. WILLIAM J. GAYNOR, Mayor and Chairman, Board of Estimate and Apportionment:

Sir—Pursuant to the provisions of chapter 81 of the Laws of 1902, War Veterans are entitled to leave of absence with pay for Memorial Day, May 30, of each year.

The following Veterans employed in the Bureau of Engineering of this department were absent on May 30, 1912, and are entitled to pay: Bernard J. Keegan, Diver; Frank Meier, Diver; Edward Walsh, Stonecutter.

Only 304 days were allowed for each of these titles, no provision being made for Sundays and holidays. It is therefore necessary to have a change in the wage schedule for the Corporate Stock Force, Temporary Employees, Construction, Engineering. I request that the said schedule be modified by adding:

Diver, 14 days at \$10..... \$140 00
Stone Cutter, 8 days at \$4.50..... 36 00

Total..... \$176 00

—and deducting from line "Ship Carpenters,"

6,884 days at \$4..... \$27,536 00

44 days at \$4..... 176 00

—leaving the item of Ship Carpenters, after making the deduction, 6,840

days at \$4..... \$27,360 00

This modification makes no change in the total amount of the appropriation.

Yours very truly, CALVIN TOMKINS, Commissioner of Docks.

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 10, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—On December 27, 1912, the Commissioner of Docks requested modification of a wage schedule in his department for the year 1912. In connection therewith I report as follows:

In Personal Service, Construction, Engineering—Wages, Temporary Employees, Corporate Stock Force, it is proposed to insert a line for Diver for 2 days, at \$10 per day, and Stone Cutter, for 1 day, \$4.50. The necessary funds are obtained by deducting 7 days, at \$3.50, from the line for Dock Builder.

This modification is necessary to pay three veterans, who, under the provisions of chapter 81 of the Laws of 1902, are entitled to pay while absent on Memorial Day.

The following table shows the line item changes in detail:

Personal Service—Construction—Engineering Wages, Temporary Employees, Corporate Stock Force.

	Schedule Transfer.		Cash Transfer.	
	Decrease.	Increase.	Decrease.	Increase.
Diver, at \$10 per day.....	....	\$20 00	....	\$20 00
Stone Cutter, at \$4.50 per day.....	....	4 50	....	4 50
Dock Builder, at \$3.50 per day (12,160 days).....	\$24 50	....	\$24 50	....
	\$24 50	\$24 50	\$24 50	\$24 50

I recommend the adoption of the attached resolution granting the request.

Respectfully,
WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment hereby approves the

schedule, as revised, for the Department of Docks and Ferries for the year 1912, as follows:

Personal Service—Construction—Engineering.

Wages, Temporary Employees, Corporate Stock Force—	
Blacksmith, at \$4.50 per day (933 days).....	\$4,198 50
Blacksmith's Helper, \$3 per day (2,029 days).....	6,087 00
Boatman, at \$3 per day (655 days).....	1,959 00
Deck Hand, at \$3 per day (2,028 days).....	6,084 00
Diver's Tender, at \$3.50 per day (56 days).....	196 00
Dock Builder, at \$3.50 per day (12,153 days).....	42,535 50
Dock Laborer, at \$2.50 per day (15,200 days).....	38,000 00
Dock Laborer, at \$3 per day (3,660 days).....	10,980 00
Engineer (Pile Driver or Stationary), at \$4.50 per day (1,440 days).....	6,480 00
Foreman Blacksmith, at \$5 per day (216 days).....	1,080 00
Foreman Dock Builder, at \$4.50 per day (912 days).....	4,104 00
Foreman Dock Laborer, at \$4 per day (245 days).....	980 00
Foreman Paver, at \$5 per day (18 days).....	90 00
Foreman Rigger, at \$4.50 per day (57 days).....	256 50
Foreman Scowman, at \$4 per day (90 days).....	360 00
Foreman Ship Carpenter, at \$5 per day (462 days).....	2,310 00
Inspector Pier Building, at \$5 per day (1,520 days).....	7,600 00
Marine Sounder, at \$3 per day (2,942 days).....	8,826 00
Mason, at \$4.50 per day (58 days).....	261 00
Mason's Helper, at \$3 per day (66 days).....	198 00
Painter, at \$4 per day (350 days).....	1,400 00
Rammer, at \$4 per day (410 days).....	1,640 00
Rigger, at \$3.50 per day (1,495 days).....	5,232 50
Saw Filer, at \$4 per day (334 days).....	1,336 00
Scowman, at \$3 per day (14 days).....	42 00
Ship Carpenter, at \$4 per day (6,884 days).....	27,536 00
Stoker, at \$3.50 per day (400 days).....	1,400 00
Watchman, at \$2.25 per day (8,498 days).....	19,120 50
Diver, at \$10 per day (2 days).....	20 00
Stone Cutter, at \$4.50 per day (1 day).....	4 50
Schedule total	\$200,317 00

Corporate stock allowance \$200,317 00

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Secretary presented the following communication from the Acting President, Borough of Manhattan, requesting, and report of the Comptroller recommending, the modification of Wage Schedules Nos. 2727, 2728, 2729, 2730, 2731, 2732 and 2733, for the office of the President of the Borough of Manhattan, for the year 1913, to be effective as of January 1, 1913, to conform with the present working force, involving a transfer of \$182.50 within the accounts:

City of New York, Office of the President of the Borough of Manhattan, City Hall, January 2, 1913.

Mr. JOSEPH HAAG, Secretary, Board of Estimate and Apportionment, 277 Broadway, New York City:

Dear Sir—Request is hereby made that the supporting schedules of wages, regular employees, attached to the Budget of the President of the Borough of Manhattan, for the year 1913, be amended so as to read as follows:

Care of Sewers, Cleaning and Repairing.

2727 Wages, Regular Employees—		

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Under the above code an Assistant Foreman at \$3 (313 days) is transferred to a Laborer at the same rate. One Laborer (313 days) is increased from \$2.50 to \$3 per day, and to offset this increase one is reduced from \$2.50 to \$2 per day. One Laborer (365 days) is increased from \$3 to \$3.50 per day. This increase is offset by a decrease in the schedule immediately following.

Heat, Light and Power.

Engineer, 2 at \$6 per day (365 days).....	\$4,380 00
Engineer, 1 at \$5 per day (365 days).....	1,825 00
Engineer, 33 at \$4.50 per day (365 days).....	54,202 50
Fireman, 64 at \$3 per day (365 days).....	70,080 00
Oiler, 4 at \$3 per day (365 days).....	4,380 00
Unassigned balance (available for salary increases).....	365 00

Schedule total \$135,232 50

2732 Office Buildings \$70,000 00

2733 Baths and Comfort Stations 65,232 50

In the above schedule an Engineer at \$4.50 per day is reduced to a Fireman at \$3 per day, thus giving the \$1.50 per day (365 days) available for wage increases. Fifty cents of this balance is used for the increase of the Laborer from \$3 to \$3.50 per day, as shown in the schedule immediately preceding. The remaining \$1 is placed in the unassigned balance as available for wage increases later, if found necessary.

It is desired to have this modification effective as of January 1, 1913. There is also enclosed a form for the necessary transfer of funds. Very truly yours,

E. V. FROTHINGHAM, Acting President of the Borough of Manhattan.
City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 11, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—On January 2, 1913, the President of the Borough of Manhattan requested modification of four wage schedules in his office for year 1913. In connection therewith I report as follows:

In Care of Sewers, No. 2727, Cleaning and Repairing, a Bricklayer, at \$5.60 per day, is to be added, and two Foremen, at \$4, are to be eliminated. The Bricklayer was omitted in the budget through error, and the positions of Foremen are vacant. The difference of \$751.20 is to be carried as an unassigned balance. In Care of Public Buildings and Offices, Repairing, No. 2728, Office Buildings, and No. 2729, Baths and Comfort Stations, a Plumber, at \$5.50, is to be eliminated, and a Varnisher, at \$4, is substituted. Three Laborers, at \$2.50, are to be increased to \$3 per day. The increase is offset by the decrease, the total of the schedule remaining the same.

In Janitorial Service, Cleaning and Attendance, No. 2730, Office Buildings, and No. 2731, Baths and Comfort Stations, an Assistant Foreman, at \$3, is to be eliminated, and a Laborer, at the same rate, is substituted. A Laborer is to be increased from \$2.50 to \$3 per day, the increase being offset by a Laborer decreased from \$2.50 to \$2 per day. A Laborer also is to be increased from \$3 to \$3.50 per day, the increase being offset by a decrease in the substitution of a Fireman, at \$3, for an Engineer, at \$4.50, in Heat, Light and Power, 2732, Office Buildings, and No. 2733, Baths and Comfort Stations, the remainder being carried as an unassigned balance. All the changes requested are necessary to make the schedules conform to the present working force.

The changes involve a transfer of \$182.50 within the accounts.

The following table shows the line item changes in detail:

Code No.	Schedule Line.	Schedule Transfer.		Cash Transfer.	
		Increase.	Decrease.	Increase.	Decrease.
2727	Foreman, 11 at \$4 per day (313 days) .....	.....	\$2,504 00	.....	\$2,504 00
	Bricklayer, 7 at \$5.60 per day (313 days)	\$1,752 80	.....	\$1,752 80	.....
	Balance Unassigned	751 20	.....	751 20	.....
2728 and 2729	Plumber, 3 at \$5.50 per day (313 days) .....	.....	1,721 50	.....	1,721 50
	Varnisher, 2 at \$4 per day (313 days)	1,252 00	.....	1,252 00	.....
	Laborer, 3 at \$3 per day (313 days)	2,817 00	.....	2,817 00	.....
	Laborer, 7 at \$2.50 per day (313 days) .....	.....	2,347 50	.....	2,347 50
2730 and 2731	Assistant Foreman, 3 at \$3 per day (313 days) .....	.....	939 00	.....	939 00
	Laborer, 2 at \$3 per day (313 days)	1,878 00	.....	1,878 00	.....
	Laborer, 1 at \$3 per day (365 days) .....	.....	1,095 00	.....	1,095 00
	Laborer, 1 at \$3.50 per day (365 days)	1,277 50	.....	1,277 50	.....
	Laborer, 65 at \$2.50 per day (313 days) .....	.....	1,565 00	.....	1,565 00
	Laborer, 1 at \$2 per day (313 days)	626 00	.....	626 00	.....
2732 and 2733	Engineer, 34 at \$4.50 per day (365 days) .....	.....	1,642 50	.....	1,642 50
	Fireman, 63 at \$3 per day (365 days)	1,095 00	.....	1,095 00	.....
	Balance Unassigned	365 00	.....	365 00	.....
		\$11,814 50	\$11,814 50	\$11,814 50	\$11,814 50

I recommend the adoption of the attached resolution granting the request.

Respectfully,
WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment, pursuant to the provisions of section 237 of the Greater New York Charter, hereby approves transfer of funds appropriated to the office of the President of the Borough of Manhattan for the year 1913, as follows:

FROM
Personal Service—Wages, Regular Employees—Care of Public Buildings and Offices—Heat, Light and Power.

2733 Baths and Comfort Stations \$182 50

TO

Personal Service—Wages, Regular Employees—Care of Public Buildings and Offices—Janitorial Service—Cleaning and Attendance.

2730 Office Buildings \$182 50

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment hereby approves of the schedules, as revised, for the office of the President of the Borough of Manhattan for the year 1913, to be effective as of January 1, 1913, as follows:

Personal Service—Wages, Regular Employees—Care of Sewers.

2727 Cleaning and Repairing—	Foreman, 4 at \$5 per day, 313 days.....	\$6,260 00
	Foreman, 9 at \$4 per day, 313 days.....	11,268 00
	Foreman, 3 at \$4 per day, 365 days.....	4,380 00
	Foreman Mason, 1 at \$6 per day, 313 days.....	1,878 00
	Foreman Mechanic, 1 at \$5 per day, 313 days.....	1,565 00
	Foreman Bricklayer, 1 at \$5.60 per day, 313 days.....	1,752 80
	Assistant Foreman, 1 at \$3.50 per day, 313 days.....	1,095 50
	Assistant Foreman, 4 at \$3 per day, 313 days.....	3,756 00
	Assistant Foreman, 3 at \$2.50 per day, 313 days.....	2,347 50
	Assistant Foreman, 1 at \$2.50 per day, 365 days.....	912 50
	Mason, 4 at \$5.60 per day, 313 days.....	7,011 20
	Bricklayer, 8 at \$5.60 per day, 313 days.....	14,022 40
	Laborer, 2 at \$3 per day, 313 days.....	1,878 00
	Laborer, 28 at \$2.50 per day, 313 days.....	21,910 00

Sewer Cleaner, 28 at \$3 per day, 313 days.....	26,292 00
Sewer Cleaner, 41 at \$2.50 per day, 313 days.....	32,082 50
Sewer Cleaner, 4 at \$3 per day, 365 days.....	4,380 00
Sewer Cleaner, 2 at \$2.50 per day, 365 days.....	1,825 00
Balance unassigned	751 20

\$145,367 60

Personal Service—Wages, Regular Employees—Care of Public Buildings and Offices—Repairing.

Plumber, 2 at \$5.50 per day, 313 days.....	\$3,443 00
Plumber's Helper, 2 at \$2.50 per day, 313 days.....	1,565 00
Carpenter, 4 at \$5 per day, 313 days.....	6,260 00
Foreman Varnisher, 1 at \$5 per day, 313 days.....	1,565 00
Varnisher, 3 at \$4 per day, 313 days.....	3,756 00
Steamfitter, 1 at \$5.50 per day, 313 days.....	1,721 50
Steamfitter's Helper, 1 at \$2.50 per day, 313 days.....	782 50
Foreman Wireman, 1 at \$5.50 per day, 313 days.....	1,721 50
Wireman, 3 at \$4.50 per day, 313 days.....	4,225 50
Painter, 9 at \$4 per day, 313 days.....	11,268 00
Tinsmith, 3 at \$4.75 per day, 313 days.....	4,460 25
Bricklayer, 1 at \$5.60 per day, 313 days.....	1,752 80
Cabinetmaker, 1 at \$5 per day, 313 days.....	1,565 00
Assistant Foreman, 1 at \$3.50 per day, 313 days.....	1,095 50
Assistant Foreman, 1 at \$2.50 per day, 313 days.....	782 50
Laborer, 6 at \$3 per day, 313 days.....	5,634 00
Laborer, 4 at \$2.50 per day, 313 days.....	3,130 00

\$58,953 55

2728 Office buildings \$30,000 00

2729 Baths and comfort stations 28,953 55

Personal Service—Wages, Regular Employees—Care of Public Buildings and Offices—Janitorial Service—Cleaning and Attendance.

Foreman Elevatorman, 2 at \$3 per day, 313 days.....	\$1,878 00
Foreman, 1 at \$5 per day, 313 days.....	1,565 00
Assistant Foreman, 2 at \$3 per day, 313 days.....	1,878 00
Assistant Foreman, 1 at \$3 per day, 365 days.....	1,095 00
Assistant Foreman, 6 at \$2.50 per day, 313 days.....	4,695 00
Laborer, 4 at \$3 per day, 313 days.....	3,756 00
Laborer, 1 at \$3.50 per day, 365 days.....	1,277 50
Laborer, 16 at \$2.50 per day, 365 days.....	14,600 00
Laborer, 63 at \$2.50 per day, 313 days.....	49,297 50
Laborer, 1 at \$2 per day, 313 days.....	626 00

\$80,668 00

2730 Office Buildings \$40,668 00

2731 Baths and Comfort Stations 40,000 00

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City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 11, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—On December 30, 1912, the Commissioner of Parks, Borough of The Bronx, requested modification of two salary and two wage schedules in his Department for the year 1913. In connection therewith I report as follows:

It is proposed to transfer a Clerk, at \$900, and one, at \$750, from No. 1620, Salaries, Regular Employees, Administration, Audit and Accounts, to No. 1619, Salaries, Regular Employees, Administration, Executive. The Commissioner states that the \$900 incumbent is Clerk to the Superintendent and that his salary therefore should not be charged to No. 1619. The position of Clerk, at \$750, proposed for transfer to No. 1619, was provided for in the budget of 1913, with the understanding that this Clerk was to be employed on audit and accounts. I recommend therefore that this item in the request be not approved.

Modification of No. 1627, Wages, Regular Employees, Care of Roads, Paths and Driveways, and No. 1628, Care of Trees, Shrubs, Flowers and Lawns, is requested to provide part time in each account for Foremen and Assistant Foremen. This would have the effect of making the schedules for temporary employees in violation of the resolutions governing the 1913 budget.

I recommend the adoption of the attached resolutions approving the request to the extent of the transfer of the \$900 Clerk. Respectfully,

WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment, pursuant to the provisions of section 237 of the Greater New York Charter, hereby approves transfer of funds appropriated to the Department of Parks, Borough of The Bronx, for the year 1913, as follows:

FROM	TO	\$
1620 Audit and Accounts.....		\$900 00
1619 Executive		\$900 00

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment hereby approves of the schedules, as revised, for the Department of Parks, Borough of The Bronx, for the year 1913, as follows:

Salaries, Regular Employees—

1619 Executive:	\$2,400 00
Private Secretary	4,000 00
Superintendent	3,000 00
Assistant Superintendent, 2 at \$1,500.....	900 00
Clerk	600 00
Telephone Operator	2,100 00
Stenographer and Typewriter, 2 at \$1,050.....	\$13,000 00

Salaries, Regular Employees—

1620 Audit and Accounts:	\$2,400 00
Chief Clerk	2,250 00
Bookkeeper	1,350 00
Clerk	1,200 00
Clerk	900 00
Clerk	750 00
	\$8,850 00

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Secretary was directed to transmit a copy of the report of the Comptroller to the Commissioner of Parks, The Bronx.

The Secretary presented the following communication from the Court of General Sessions of the Peace, New York County, requesting, and report of the Comptroller recommending, the modification of salary schedule No. 3617, for said Court for the year 1913, providing for a reduction in the salary of the position of Record Clerk, from \$3,000 to \$1,500 per annum:

Court of General Sessions of the Peace, County of New York, Clerk's Office, January 3, 1913.

Hon. WILLIAM A. PRENDERGAST, Comptroller of the City of New York, 280 Broadway, New York City:

Dear Sir—In view of the transfer of James F. Roon to this Court, to the position of Record Clerk, request is hereby made for a modification of the schedule of salaries (No. 3617) supporting the budget for the year 1913 for the Court of General Sessions, by changing the line "Record Clerk, 9 at \$3,000—\$27,000," to read "Record Clerk, 8 at \$3,000—\$24,000," by inserting a line "Record Clerk at \$1,500—\$1,500," and by inserting a line, "Balance unassigned, \$1,500."

This request is made for the purpose of having the schedule conform to the actual payroll conditions of this Department. Very respectfully yours,

EDWARD R. CARROLL, Clerk of Court.

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 10, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—On January 3, 1913, the Clerk of the Court of General Sessions requested modification of a schedule of salaries in that court for the year 1913. In connection therewith I report as follows:

The request is in No. 3617, Personal Service, Salaries, Regular Employees. It is proposed to decrease a position of Record Clerk from \$3,000 to \$1,500, the balance of \$1,500 to be scheduled as unassigned.

A vacancy in the position of Record Clerk, at \$3,000, has been filled by the appointment of James F. Roon, at \$1,500 per annum, the rate he was receiving as Recording Clerk in the County Clerk's office, previous to his transfer to the Court of General Sessions.

I recommend the adoption of the attached resolution granting the request.

Respectfully,

WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment hereby approves of the schedule, as revised, for the Court of General Sessions, New York County, for the year 1913, as follows:

COURT OF GENERAL SESSIONS, NEW YORK COUNTY.

Personal Service.

3617 Salaries Regular Employees—	\$122,500 00
Judge, 7 at \$17,500	5,000 00
Clerk	48,000 00
Deputy Clerk, 12 at \$4,000	3,000 00
Assistant Clerk	4,000 00
Record Clerk, 8 at \$3,000	24,000 00
Record Clerk	1,500 00
Stenographer, 6 at \$2,500	15,000 00
Interpreter, 5 at \$2,500	12,500 00
Warden, Grand Jury, 2 at \$2,000	4,000 00
Clerk to Judge, 7 at \$2,500	17,500 00
Attendant, 56 at \$1,800	100,800 00
Attendant, 5 at \$1,500	7,500 00
Attendant	1,200 00
Unassigned balance	1,500 00
	\$368,000 00

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Secretary presented the following communication from the New York Public Library, requesting, and report of the Comptroller, recommending, the modification of Wage Schedules Nos. 1440 and 1447, for Temporary Employees, for said Library for the year 1912, providing for a readjustment of the number of days allowed for Mechanics and Assistants in order to meet the payroll conditions to the end of 1912:

The Trustees of The New York Public Library, Astor, Lenox and Tilden Foundations, December 30, 1912.

Hon. WILLIAM A. PRENDERGAST, Comptroller, City of New York.

Sir—On behalf of the Board of Trustees of The New York Public Library, I hereby request the approval of the Board of Estimate and Apportionment of the following modifications in our salary appropriations for the year 1912:

Code No. 1440—Repair Department. Wages, Temporary Employees:

	Rate.	Days.	Amount.
Mechanic	\$3 76	80	\$ 300 80
Mechanic	3 52	725	2,552 00
Mechanic	3 60	320	1,152 00
Assistant	2 80	164	459 20
Assistant	2 40	628	1,507 20
Assistant	1 60	24	38 40
Assistant	1 20	212	544 40
			2,153
			\$6,264 00

Code No. 1447—Librarians' and Assistants' Substitutes Wages, Temporary Employees:

	Rate.	Days.	Amount.
Holidays	\$1 75	1,624	\$2,842 00
Holidays	1 00	207	207 00
Sundays and evenings	50	545	272 50
Sundays and evenings	25	2,886	721 50
Vacations and absence	2 00	66	132 00
Vacations and absence	1 50	746	1,119 00
Vacations and absence	1 33	1,830	2,440 00
Vacations and absence	1 16	3,654	4,263 00
Vacations and absence	1 00	4,515	4,515 00
			\$16,512 00

Very respectfully, J. W. BILLINGS, Secretary, Executive Committee.

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 10, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—On December 30, 1912, the Trustees of the New York Public Library requested modification of two schedules for Wages, Temporary Employees, for the library for the year 1912. In connection therewith I report as follows:

The request is in No. 1440, Repair Department, and No. 1447, Branch Libraries. In No. 1440 it is proposed to readjust the number of days allowed for mechanics and assistants, as follows:

Mechanic, at \$3.52 a day, increased from 680 to 725 days.
Assistant, at \$2.80 a day, reduced from 200 to 164 days.
Assistant, at \$2.40 a day, reduced from 652 to 628 days.

The modification reduces the total days by 15, and leaves the total of the appropriation unchanged.

In No. 1447, it is proposed to adjust the days for Librarians and Assistants as follows:

Substitute holiday service, at \$1.75 a day, reduced from 1,840 to 1,624 days.
Substitute, holiday service, at \$1 a day, reduced from 237 to 207 days.

Substitute, vacations and absence, at \$2 a day, reduced from 200 to 66 days.
Substitute, vacations and absence, at \$1.50 a day, increased from 600 to 746 days.
Substitute, vacations and absence, at \$1.33 1-3 a day, increased from 1,650 to 1,830 days.

Substitute, vacations and absence, at \$1.16 2-3 a day, increased from 3,420 to 3,654 days.

Substitute, vacations and absence, at \$1 a day, increased from 4,455 to 4,515 days.
--

Substitute, Sundays and evenings, at 50 cents an hour, decreased from 548 to 545 hours.

Substitute, Sundays and evenings, at 25 cents an hour, decreased from 3,344 to 2,886 hours.

The modification increases the days by 182 3-8, and leaves the total of the appropriation unchanged.

The purpose of these changes is to meet payroll conditions to the end of 1912.

I recommend the adoption of the attached resolution granting the request.

Respectfully,

WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment hereby approves of the schedules, as revised, for the New York Public Library for the year 1912, as follows:

Personal Service, Maintenance, Repair Department.

1440 Wages, Temporary Employees—			
Mechanic, at \$3.76 a day (80 days)	\$300 80		
Mechanic, at \$3.52 a day (725 days)	2,552 00		
Mechanic, at \$3.60 a day (320 days)	1,152 00		
Assistant, at \$2.80 a day (164 days)	459 20		
Assistant, at \$2.40 a day (628 days)	1,507 20		
Assistant, at \$1.60 a day (24 days)	38 40		
Assistant, at \$1.20 a day (212 days)	254 40</		

of salary schedule No. 2307, for said Library for the year 1913, to be effective as of January 1, 1913, providing for a readjustment of the schedules to meet present payroll conditions:

The Queens Borough Public Library, Office of Attorney, 115 Broadway, New York, December 30, 1912.

Hon. WILLIAM A. PRENDERGAST, Comptroller, City of New York, 280 Broadway, New York City:

Dear Sir—I am instructed by the Board of Trustees of the Queens Borough Public Library to request a modification of the 1913 Budget, Code No. 2307, Personal Service, Regular Employees, Branch Libraries, as follows:

FROM	\$7,800 00
First Assistant, Grade B, 10 at \$780.....	2,160 00
First Assistant, Grade B, 3 at \$720.....	6,600 00
Second Assistant, Grade C, 11 at \$600.....	<hr/> \$16,560 00
TO	
First Assistant, Grade B, 6 at \$780.....	\$4,680 00
First Assistant, Grade B, 9 at \$720.....	6,480 00
Second Assistant, Grade C, 9 at \$600.....	5,400 00
<hr/> \$16,560 00	

In accordance with the requirements of the rules of the Library Service it has been found that this adjustment is necessary. It involves simply a modification of the schedule within the appropriation. In order to avoid confusion it is desirable that this modification be approved by the Board of Estimate and Apportionment at an early date.

I enclose herewith a certified copy of the resolution of the Trustees, authorizing this request. Very respectfully,

ALANSON T. BRIGGS, Attorney for the Corporation.

The Queens Borough Public Library, Jamaica, Long Island, New York, December 18, 1912.

To Mr. ALANSON T. BRIGGS, Attorney:

At a meeting of the Executive Committee of the Board of Trustees of The Queens Borough Public Library held at Jamaica, Long Island, on Friday, December 6, 1912, the following action was taken:

Extract from the Minutes.

Resolved, That the Attorney request a modification of the 1913 Budget, Code No. 2307, Personal Service, Regular Employees, Branch Libraries, as follows:

FROM	\$7,800 00
First Assistant, Grade B, 10 at \$780.....	2,160 00
First Assistant, Grade B, 3 at \$720.....	6,600 00
Second Assistant, Grade C, 11 at \$600.....	<hr/> \$16,560 00
TO	
First Assistant, Grade B, 6 at \$780.....	\$4,680 00
First Assistant, Grade B, 9 at \$720.....	6,480 00
Second Assistant, Grade C, 9 at \$600.....	5,400 00
<hr/> \$16,560 00	

A true copy.

HARRIS A. HOUGHTON, M.D., Secretary pro tem.

Above resolution approved by the Board of Trustees at its meeting held on December 13, 1912.

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 10, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—On December 30, 1912, the Board of Trustees of the Queens Borough Public Library requested modification of a schedule for the library for the year 1913. In connection therewith I report as follows:

The request is in Administration, Branch Libraries, No. 2307, Salaries, Regular Employees. It is proposed to reduce the number of First Assistants, Grade B, at \$780, from ten to six, the number of Second Assistants, Grade C, at \$600, from eleven to nine, and to increase the number of First Assistants, Grade B, at \$720, from three to nine. The object is to adjust the salary schedule to meet payroll conditions caused by the distribution of the \$60 per annum increases under the library rules.

I recommend the adoption of the attached resolutions granting the request.

Respectfully,

WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment hereby approves of the schedule as revised for the Queens Borough Public Library for the year 1913, to be effective as of January 1, 1913, as follows:

Personal Service, Salaries, Regular Employees, Administration.

2307 Branch Libraries—	\$2,280 00
Branch Librarian, Grade A, 2 at \$1,140	4,320 00
Branch Librarian, Grade A, 4 at \$1,080	7,140 00
Branch Librarian, Grade A, 7 at \$1,020	1,920 00
Branch Librarian, Grade A, 2 at \$960	1,800 00
Branch Librarian, Grade A, 2 at \$900	1,560 00
Children's Librarian, 2 at \$780	4,680 00
First Assistant, Grade B, 6 at \$780	6,480 00
First Assistant, Grade B, 9 at \$720	5,400 00
Second Assistant, Grade C, 9 at \$600	11,340 00
Second Assistant, Grade C, 21 at \$540	480 00
Second Assistant, Grade C	<hr/> \$47,400 00

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Secretary presented the following report of the Comptroller certifying, pursuant to section 246 of the Charter, claim of the New York and Western Specialty Company, in the sum of \$141 for trap rock delivered to the Department of Highways, Borough of Queens:

City of New York, Department of Finance, Comptroller's Office, January 13, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—Under and pursuant to the provisions of section 246 of the Charter, I hereby certify that the New York and Western Specialty Company has presented a claim for \$174, alleged to be due for trap rock delivered to the Department of Highways, Borough of Queens; that the Commissioner of Public Works of the Borough of Queens issued to the claimant company an order for 400 cubic yards of trap rock and screenings, to be delivered on various streets in Far Rockaway, pursuant to a resolution of the Board of Aldermen dated the 16th of January, 1912; that, by mistake, the claimant company delivered 460 cubic yards on various streets, and the stone was accepted and used by the City; that the claimant company was duly paid for the 400 cubic yards ordered, but no payment was made for the remainder of the trap rock delivered; that, for the reason stated, the claim is invalid and illegal as against the City, but, notwithstanding, in my judgment, it is equitable and proper for the City to pay the actual cost of the 60 cubic yards delivered in excess of the amount required by the said order; that the actual outlay of the claimant for the delivery of the same was \$141, which is the money value of the benefit which the City has received on account of the delivery of said 60 cubic yards of trap rock, and that the said sum of \$141 should be paid to the claimant, in full satisfaction of its claim, out of the "Revenue Bond Fund for Claims, Miscellaneous," R. C. L. 11.

Respectfully,

WM. A. PRENDERGAST, Comptroller.

The City of New York, Department of Finance, Comptroller's Office, December 5, 1912.

In the matter of application No. 1034B of the New York and Western Specialty Company for the adjustment by the Board of Estimate and Apportionment, under section 246 of the Charter, of its claim for \$174, alleged to be due for trap rock delivered to the Department of Highways, Borough of Queens.

Hon. WILLIAM A. PRENDERGAST, Comptroller:

Sir—The New York and Western Specialty Company presents an application for

the adjustment by the Board of Estimate and Apportionment, under section 246 of the Charter, of a claim for \$174. It is alleged that on the 2d of February, 1912, the Commissioner of Public Works of the Borough of Queens issued to the claimant company an order for 400 yards of trap rock and screenings, to be delivered on various streets in Far Rockaway, pursuant to an open market order, in conformity with a resolution of the Board of Aldermen dated the 16th of January, 1912; that the trap rock was delivered by cars on the line of the Long Island Railroad Company, and on its arrival the Engineer of Highways measured the quantity and reported 60 cubic yards in excess of the 400 yards delivered; that by mistake the claimant company delivered the full quantity of 460 cubic yards on the various streets and that the stone was accepted by the Superintendent of Highways.

Paul C. Grening was examined under oath, and testified in substance as follows: The New York and Western Specialty Company was a corporation organized under the laws of the State of New York, and he was its President and Treasurer. The claimant company sold to The City of New York, under a written order of the Commissioner of Public Works in the Borough of Queens, 400 cubic yards of trap rock and screenings, to be delivered at Far Rockaway and Rockaway Beach at such places as would be designated. The company shipped, pursuant to the order, a number of car loads of broken stone and trap rock to Far Rockaway, and found after the deliveries were made that 60 cubic yards more were shipped than the order called for. In the meantime, other stone had been ordered from other parties, and it was found that the full amount of the appropriation, \$6,000, was exhausted. The company was paid for the 400 yards, at the rate of \$2.90 a yard. Payment, however, for the additional 60 cubic yards was not made. The stone was used by the City for road work at Far Rockaway. The company paid for the 60 cubic yards at the rate of \$1.10 a cubic yard, to the Clinton Point Stone Company. In addition to that the company had to pay the freight charges at the rate of 87 cents a cubic yard. The sum of \$10 was charged for his services in looking after the boats and cars, and the company paid 45 cents a cubic yard for hauling, making a total of \$155.20, which was the actual cost of the material. This testimony is transmitted herewith.

Thomas J. Gowen, employed in the Division of Law and Adjustment of this Department, in a report transmitted herewith, stated that he was informed by William C. Krug, a Topographical Draughtsman employed in the Bureau of Highways, that he (Krug) measured the carloads of trap rock and screenings, and found that 460 cubic yards was delivered, or 60 cubic yards in excess of what the order called for; that George Holland, an Inspector in the Bureau of Highways, informed him that he (Holland) was present when Krug measured the cars delivered, and would certify that the 60 cubic yards of trap rock for which claim is made was used in repaving roads at Far Rockaway, and the City was benefited by the use of the same; that an examination of the records in the Department of Finance show that the claimant company was paid for only 400 cubic yards of trap rock and screenings, at the contract price of \$2.90 per cubic yard, making \$1,160; that he made an examination of the records in the office of the claimant company, and found that it purchased the trap rock and screenings from the Clinton Point Stone Company, and paid therefor at the rate of \$1.10 a cubic yard; that the claimant company paid 80 cents a cubic yard for freight and stevedore work, and 45 cents a cubic yard for hauling the trap rock and screenings from the cars to the places designated by the Superintendent of Highways; that the allowance for freight and stevedore work should be reduced to \$48, instead of \$52.20, and that payment should be made of \$27 for hauling, making a total allowance of \$141.

This work was not properly authorized, and is, therefore, illegal and invalid as against the City. The City, however, has received a benefit and is equitably obligated to pay the actual cost to the claimant company of the materials supplied. The allowance of \$141, due the claimant company for the supplies delivered, is reasonable and just, and I therefore respectfully recommend that the certificate prescribed in section 246 of the Charter as a requisite for the adjustment of this claim by the Board of Estimate and Apportionment be issued in favor of the claimant company in the sum of \$141, and that the said amount be paid out of the "Revenue Bond Fund for Claims, Miscellaneous," R. C. L. 11. Respectfully,

JOS. L. HANCE, Auditor of Accounts.

Approved December 5, 1912: ALBERT E. HADLOCK, Chief of the Division of Law and Adjustment.

Approved: D. MATHEWSON, Deputy and Acting Comptroller.

The following resolution was offered:

Resolved, That, pursuant to the provisions of section 246 of the Charter, the Board of Estimate and Apportionment hereby determines that the City has received a benefit from the New York and Western Specialty Company, and is justly and equitably obligated to pay to it, the sum of one hundred and forty-one dollars (\$141) without interest, for 60 cubic yards of trap rock delivered on various streets in Far Rockaway, Borough of Queens; that the said sum shall be paid to the claimant company in full satisfaction of the claim which has been presented by it for such supplies; that the interests of the City would be best subserved by the payment thereof; that the said sum shall be paid only upon the execution by it of a full release in favor of the City of all claims on account of such supplies, in such form as may be approved by the Corporation Counsel, and that the Comptroller is hereby authorized to pay the said sum of one hundred and forty-one dollars (\$141), out of the "Revenue Bond Fund for Claims, Miscellaneous," R. C. L. 11.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Secretary presented the following resolution of the Board of Education requesting, and report of the Comptroller recommending, the acquisition of a school site in the vicinity of Rockaway road and Lincoln avenue, South Ozone Park, Borough of Queens, at a price not exceeding \$16,000:

(On January 9, 1913, the request of the Board of Education for the acquisition of the above site, was referred to the Comptroller.)

To the Board of Education:

The Committee on Sites respectfully reports that on October 3, 1912, the Board of Estimate and Apportionment, subject to the approval of the Board of Aldermen, authorized the issue of corporate stock, to the amount of \$20,000, for the acquisition of a school site in the vicinity of Rockaway road and Lincoln avenue, South Ozone Park, Borough of Queens. This action was approved of and concurred in by the Board of Aldermen on October 29, 1912, and the authorization became effective on November 12, 1912, without the approval or disapproval of the Mayor. After careful consideration, your committee has decided to recommend the selection of property on the northwest corner of Rockaway road and Lincoln avenue as a school site, and submits for adoption the following resolutions:

Resolved, That the Board of Education hereby selects and determines as a site for school purposes the following described lands and premises on Rockaway road and Lincoln avenue, South Ozone Park, in Local School Board District No. 43, Borough of Queens, the assessed valuation of which, with other property, as shown by the books of record on file in the Department of Taxes and Assessments, is \$7,975:

Beginning at a point formed by the intersection of the westerly line of Lincoln avenue with the northerly line of Rockaway road, and running thence northerly along the westerly line of Lincoln avenue 266.87 feet to a stake on said westerly line of Lincoln avenue; thence westerly, deflecting to the left from said last-mentioned course 86 degrees, 44 minutes and 53 seconds, 321.46 feet; thence southerly deflecting to the left 111 degrees 58 minutes and 55 seconds, 71.24 feet; thence still in a southerly direction upon the arc of a curve which deflects to the right whose radius is 225.98 feet, said curve being tangent to the last-mentioned point, 117 feet; thence still in a southerly direction and tangent to the curve aforesaid mentioned at the last-mentioned point 58.79 feet to a point on the line of Rockaway road; thence in an easterly direction, deflecting to the left 96 degrees 37 minutes and 15 seconds 284.85 feet along the northerly line of Rockaway road to its intersection with the westerly line of Lincoln avenue, the point or place of beginning.

Resolved, That the Board of Estimate and Apportionment be, and it is hereby, respectfully requested to take such action as may be necessary and proper for the acquisition of the lands and premises above described.

A true copy of report and resolutions adopted by the Board of Education on December 26, 1912. A. E. PALMER, Secretary, Board of Education.

The City of New York, Department of Finance, Comptroller's Office, January 14, 1913.

To the Honorable the Board of Estimate and Apportionment:

Gentlemen—At a meeting of the Board of Estimate and Apportionment held October 3, 1912, a resolution was adopted authorizing the issue of corporate stock to

the amount of \$20,000, to provide for the acquisition of a school site in the vicinity of Rockaway road and Lincoln avenue, South Ozone Park, Borough of Queens. This action was approved of and concurred in by the Board of Aldermen on October 29, 1912, and the authorization became effective on November 12, 1912.

At a meeting of your Board held January 9, 1913, there was referred to the Comptroller for consideration and report, a communication from the Board of Education, transmitting certified copies of a resolution adopted by the Board of Education at a meeting held December 26, 1912, relative to the acquisition of a school site on Rockaway road and Lincoln avenue, South Ozone Park, Borough of Queens.

The site selected by the Board of Education consists of a plot of ground at the northwest corner of Rockaway road and Lincoln avenue, South Ozone Park, Borough of Queens, having a frontage of approximately 308 feet on Rockaway road with a depth on Lincoln avenue of approximately 266 feet, with a rear width of approximately 321 feet and a frontage along Maure avenue as proposed of approximately 201 feet.

The plot to be acquired is slightly larger than that mentioned in the Board of Education resolution, but this is necessary in order to make the land reach the easterly lines of Maure avenue, as proposed by the Topographical Bureau of the Borough of Queens.

After negotiation by the Comptroller, the entire premises may be secured for the sum of \$16,000, which is at the rate of about \$425 for a lot of the size 20 by 100.

The price being reasonable and just, I therefore respectfully recommend that your Board approve of the purchase of the following described premises for use of the Department of Education:

All those certain lots, pieces or parcels of land, situate in the 4th Ward of the Borough of Queens, City of New York, bounded and described as follows:

Beginning at a point formed by the intersection of the westerly line of Lincoln avenue with the northerly line of Rockaway road, and running thence in a northerly direction along the westerly line of Lincoln avenue 266.87 feet to a stake on said westerly line of Lincoln avenue; thence westerly deflecting to the left from said last-mentioned course 86 degrees, 44 minutes and 53 seconds, a distance of 321.46 feet; thence southerly, deflecting to the left 111 degrees, 58 minutes and 55 seconds, 71.25 feet; thence still in a southerly direction upon the arc of a curve which deflects to the right, whose radius is 225.98 feet, said curve being tangent to the last-mentioned point, a distance of 133.35 feet; thence still in a southerly direction and tangent to the curve aforesaid mentioned at the last-mentioned point, a distance of 42.38 feet to a point on the northerly line of Rockaway road; thence in an easterly direction, deflecting to the left 96 degrees, 37 minutes and 15 seconds for a distance of 308.26 feet along the northerly line of Rockaway road to its intersection with the westerly line of Lincoln avenue, the point or place of beginning; together with all the right, title and interest, if any, of the owners, of, in and to Lincoln avenue and Rockaway road to the front and centre thereof,

—and authorize the Comptroller to enter into contract for the acquisition of the same, at private sale, at a price not exceeding \$16,000, said contract to be submitted to the Corporate Counsel for his approval as to form.

Respectfully,
WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment hereby approves of the selection by the Board of Education of property on the northwest corner of Rockaway road and Lincoln avenue, Borough of Queens, as a site for school purposes, bounded and described as follows:

All those certain lots, pieces or parcels of land, situate in the 4th Ward of the Borough of Queens, City of New York, bounded and described as follows:

Beginning at a point formed by the intersection of the westerly line of Lincoln avenue with the northerly line of Rockaway road, and running thence in a northerly direction along the westerly line of Lincoln avenue 266.87 feet to a stake on said westerly line of Lincoln avenue; thence westerly, deflecting to the left from said last-mentioned course 86 degrees, 44 minutes 53 seconds, a distance of 321.46 feet; thence southerly, deflecting to the left 111 degrees, 58 minutes 55 seconds, 71.25 feet; thence still in a southerly direction upon the arc of a curve which deflects to the right, whose radius is 225.98 feet, said curve being tangent to the last-mentioned point, a distance of 133.35 feet; thence still in a southerly direction and tangent to the curve aforesaid mentioned at the last-mentioned point, a distance of 42.38 feet to a point on the northerly line of Rockaway road; thence in an easterly direction, deflecting to the left 96 degrees, 37 minutes 15 seconds for a distance of 308.26 feet along the northerly line of Rockaway road to its intersection with the westerly line of Lincoln avenue, the point or place of beginning; together with all the right, title and interest, if any, of the owner of, in and to Lincoln avenue and Rockaway road to the front and centre thereof,

—and authorizes the Comptroller to enter into a contract for the acquisition of said property, at private sale, at a price not exceeding sixteen thousand dollars (\$16,000), said contract to be submitted to the Corporation Counsel for approval as to form.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Secretary presented the following communication from the President of the Borough of Richmond relative to, and report of the Comptroller recommending, that the resolution adopted November 27, 1912, approving (pursuant to resolution adopted July 11, 1912), of the form of contract, as amended, specifications and estimate of cost (\$1,150) for furnishing and delivering two heater tank wagons for the Bureau of Highways, Borough of Richmond, under the jurisdiction of said Borough President, be amended by increasing the estimate of cost to \$1,400 providing the contract is re-advertised.

The City of New York, Office of the President of the Borough of Richmond, Borough Hall, New Brighton, New York City, December 24, 1912.

Honorable Board of Estimate and Apportionment, 277 Broadway, New York:

Gentlemen—On November 27, 1912, the following resolution was adopted by your Board, viz.:

“Resolved, That the Board of Estimate and Apportionment, pursuant to its resolution of July 11, 1912, hereby approves the form of contract as amended, the specifications and estimate of cost in the sum of one thousand one hundred and fifty dollars (\$1,150), for furnishing and delivering two (2) heater tank wagons, delivery to be made at the store yard of the Bureau of Highways at Dubois avenue, West New Brighton, Borough of Richmond, under the jurisdiction of the President of the Borough of Richmond, the cost to be paid from the corporate stock fund, entitled “C. P. R.—15, President, Borough of Richmond, Purchase of Steam Roller, etc.”

I would request that this resolution be amended to read as follows:

“Resolved, That the Board of Estimate and Apportionment, pursuant to its resolution of July 11, 1912, hereby approves the form of contract as amended, the specifications and estimate of cost in the sum of one thousand four hundred dollars (\$1,400), for furnishing and delivering two (2) heater tank wagons, delivery to be made at the store yard of the Bureau of Highways at Dubois avenue, West New Brighton, Borough of Richmond, under the jurisdiction of the President of the Borough of Richmond, the cost to be paid from the corporate stock fund, entitled “C. P. R.—15, President, Borough of Richmond, Purchase of Steam Roller, etc.”

The amendment consists in changing the estimated cost from \$1,150 to \$1,400, due to an error in the original estimate, as at the opening of bids on this work at the public letting the only bid received was that of the Good Roads Machinery Co., for \$1,400 for the two heater tank wagons. As we desire to award the contract to the said Good Roads Machinery Co., the amendment above requested is necessary. Yours truly,

GEORGE CROMWELL, President of the Borough of Richmond.

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 10, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—On November 27, 1912, the Board of Estimate and Apportionment approved the form of contract, as amended, the specifications and the estimate of cost in the sum of \$1,150 for furnishing and delivering two heater tank wagons for the Bureau of Highways, Borough of Richmond.

Bids were advertised to be opened on December 17, 1912. The only bid received was that of the Good Roads Machinery Company for \$1,400.

On December 28, 1912, the President of the Borough of Richmond requested the

approval of a new estimate of cost in the sum of \$1,400, in order that the contract may be awarded to this company.

I am advised that the amount of the bid received for the wagons described in the specifications is not unreasonable. It appears, however, that there was lack of competition, and it is probable that other manufacturers considering the limit of expenditure too small declined to bid. If the original estimate of cost had been \$1,400 for the two wagons, other and lower bids might have been received.

For these reasons, I am of the opinion that the contract should be readvertised.

The cost is to be paid from a corporate stock fund of \$5,000, authorized by the Board of Estimate and Apportionment on July 15, 1912, and approved by the Mayor September 19, 1912, without action by the Board of Aldermen. The fund is entitled “C. P. R.—15, President, Borough of Richmond, Purchase of Steam Roller, Etc.” On January 6, 1913, there was an unencumbered balance of \$1,860 in the fund.

I recommend the adoption of the attached resolution approving a new estimate of cost in the sum of \$1,400, provided that the President readvertise the contract.

Respectfully,

WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the resolution adopted by the Board of Estimate and Apportionment on November 27, 1912, as follows:

“Resolved, That the Board of Estimate and Apportionment, pursuant to its resolution of July 11, 1912, hereby approves the form of contract as amended, the specifications and estimate of cost in the sum of one thousand one hundred and fifty dollars (\$1,150), for furnishing and delivering two (2) heater tank wagons, delivery to be made at the store yard of the Bureau of Highways at Dubois avenue, West New Brighton, Borough of Richmond, under the jurisdiction of the President of the Borough of Richmond; the cost to be paid from the corporate stock fund, entitled C. P. R.—15, President, Borough of Richmond, Purchase of Steam Roller, etc.”

—be amended to make the estimate of cost one thousand four hundred dollars (\$1,400) provided that the contract be readvertised.

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Secretary presented the following communication from the Department of Parks, Borough of Brooklyn, requesting, and report of the Comptroller recommending approval, pursuant to resolution adopted July 11, 1912, of the form of final contract for services of McKim, Mead & White, Architects, for the preparation of complete plans, specifications, etc., and the supervision of the construction of additions F and G of the Brooklyn Institute of Arts and Sciences, under the jurisdiction of said Department, at an estimated fee of \$30,975.

The City of New York, Department of Parks, Borough of Brooklyn, Litchfield Mansion, Prospect Park, Borough of Brooklyn, July 17, 1912.

Hon. WILLIAM A. PRENDERGAST, Comptroller, City of New York:

Sir—I am transmitting herewith for your approval, form of final contract for the services of McKim, Mead & White, Architects, 160 5th avenue, New York City, in connection with the proposed addition to the Brooklyn Institute of Arts and Sciences, Borough of Brooklyn.

The preliminary contract for architect's services in connection with this work is dated March 18, 1907, and the cost of the work is to be charged to the funds appropriated for the purposes entitled, “Brooklyn Institute of Arts and Sciences, Institute Museum Building, Architect's and Engineer's Fees \$20,000.” Code number C. D. P.—243C, and “Brooklyn Institute of Arts and Sciences, Architect's and Engineer's fees, in connection with Fourth Section, \$11,000.” Code number 243F. Very truly yours,

M. J. KENNEDY, Commissioner.

City of New York, Department of Finance, Bureau of Municipal Investigation and Statistics, January 10, 1913.

To the Board of Estimate and Apportionment:

Gentlemen—On July 17, 1912, the Commissioner of Parks, Borough of Brooklyn, requested approval of the final contract, for the service, of McKim, Mead & White, as architect, for the preparation of complete plans, specifications, etc., and the supervision of the construction of the proposed additions, F and G, to the Brooklyn Institute of Arts and Sciences.

The compensation proposed is 4 per cent. of the cost of the construction work, plus an additional and cumulative compensation, for the employment of an engineering specialist, 2½ per cent. of the total cost of the heating and ventilating work, plumbing, electrical and refrigerating work, power plants and apparatus, appurtenances, fixtures and equipment, including such fixtures, fittings, cooking appliances and the like as may be necessary and proper to render the work complete.

On August 26, 1912, I requested the Corporation Counsel to advise me whether in view of the terms and conditions of the preliminary contract (dated March 18, 1907), under which the Architects have been paid 1 per cent. of their fee in connection with each improvement, the proposed final contract providing for an additional and cumulative compensation of 2½ per cent. of the total cost of the heating, ventilating work, plumbing, etc., should be included as provided in clause 12 (c).

On October 29, 1912, the Corporation Counsel transmitted his opinion in part, as follows:

It seems that under the terms and conditions of the preliminary contract, there is no suggestion as to whether an engineer should be employed or not, and there is no reference to compensation if any is to be paid.

It does not appear that the architect intended to waive the provisions of paragraph 12 (c) of the final, and said clause may therefore be included therein.

On December 17, 1912, the Commissioner of Parks, Borough of Brooklyn, advised me that he deemed it for the best interests of the City to provide for the employment of an engineering specialist in addition to the services of McKim, Mead & White, in connection with the proposed additions F and G, and recommended that provision for the employment of such engineer be made in the final contract, for service of the architect, as called for in clause 12 (c) of the final contract transmitted to the Comptroller for approval under date of July 17, 1912.

The compensation provided for under this contract is estimated at \$30,975; computed as follows:

Estimated cost of foundations.....	\$65,000 00
Estimated cost of superstructure	425,000 00
	\$490,000 00
Four per cent of \$490,000.....	\$19,600 00
Mechanical plant	\$175,000 00
Six and a half per cent of \$175,000.....	\$11,375 00
	\$30,975 00

The cost of this work is to be paid from the two unencumbered corporate stock funds entitled, “C. D. P.—243C, Brooklyn Institute of Arts and Sciences, Institute Museum Building, Architects' and Engineer's Fees,” and “C. D. P.—243F, Brooklyn Institute of Arts and Sciences, Architect's and Engineer's fees in connection with the fourth section.” An appropriation of \$20,000 was approved for “C. D. P.—243C,” by the Board of Estimate and Apportionment on June 3, 1910, and by the Board of Aldermen on July 5, 1910. An appropriation of \$11,000 was approved for “C. D. P.—243F” by the Board of Estimate and Apportionment on July 17, 1911, and by the Board of Aldermen on July 31, 1911.

In view of the opinion of the Corporation Counsel, the fees charged are reasonable. The form of contract is the same as that prepared and approved by the Corporation Counsel.

I recommend the adoption of the attached resolution approving the request.

Respectfully,

WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Resolved, That the Board of Estimate and Apportionment, pursuant to its resolution, adopted on July 11, 1912, hereby approves of the form of final contract, for the services of McKim, Mead & White, as architects for the preparation of complete plans, specifications, etc., and the supervision of the construction of the proposed additions, F and G, to the Brooklyn Institute of Arts and Sciences, under the jurisdiction of the Department of Parks, Borough of Brooklyn; the compensation to be four (4) per cent. of the cost of the construction work, plus an additional and cumulative compensation for the employment of an engineering specialist, two and one-half per cent. (2½%) of the total cost of the heating and ventilating work, plumbing, electrical and refrigerating work, power plants and apparatus and the like, as may be necessary and proper to render the work complete.

estimated approximately at thirty thousand, nine hundred and seventy-five dollars (\$30,975); the compensation to be paid from two corporate stock funds entitled, (1) "C. D. P., 243C—Brooklyn Institute of Arts and Sciences, Institute Museum Building, Architect's and Engineer's Fees," and (2) "C. D. P., 243F, Brooklyn Institute of Arts and Sciences, Architect's and Engineer's fees in connection with the fourth section."

Which was adopted by the following vote:

Affirmative—The Mayor, the Deputy and Acting Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, Queens and Richmond—16.

The Secretary presented a communication from the Secretary of the Borough of Manhattan, transmitting surveys of the Court House site at 2d street and 2d avenue, Borough of Manhattan, and requesting that the resolution adopted July 15, 1912, authorizing the institution of condemnation proceedings for the acquisition of said site be amended as to the technical description of the property.

Which was referred back to the Board of Aldermen for readoption.

The following matters, not upon the Calendar for this day, were considered by unanimous consent:

The Comptroller presented the following communication on behalf of the Committee on New Resources of City Revenue, requesting the Board of Estimate and Apportionment to grant the Commission's request to have four thousand copies of its report printed in pamphlet form and one thousand copies printed in book form:

City of New York, Department of Finance, Comptroller's Office, January 14, 1913.

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

Gentlemen—On behalf of the Commission on New Sources of City Revenue, I would request the Board of Estimate and Apportionment to grant the Commission's request to have four thousand (4,000) copies of its report printed in pamphlet form and one thousand (1,000) copies in book form. Respectfully,

WM. A. PRENDERGAST, Comptroller.

New York, January 11, 1913.

Hon. WILLIAM J. GAYNOR, Mayor, and Chairman of the Board of Estimate and Apportionment, City of New York:

Sir—Pursuant to a resolution of the Board of Estimate and Apportionment, adopted January 19, 1911, the undersigned were appointed by the Mayor an advisory commission of citizens to co-operate with the Budget Committee of the Board of Estimate and Apportionment in ascertaining and reporting on new sources of City revenue.

We respectfully request that you transmit to the said Budget Committee the following as our report:

When the Commission had finished its preliminary work and while himself engaged in putting in tentative shape the conclusions so far reached, our chairman, Hon. Edgar J. Levey, suddenly died. We desire here to pay a public tribute to his memory and to record that for over a year he contributed most generously of his time, strength and knowledge to what he hoped would prove of lasting benefit to the City. This report contains no important recommendation to which Mr. Levey had not assented.

We have not narrowly construed the expression "new sources of City revenue." We have treated further utilization of existing sources, and in few cases the lessening or stopping of waste in public expenditures, as sources of new or of additional revenue.

In this connection we beg to suggest the advisability of the appointment of a commission for the special purpose of reporting upon further possible economies, as we could not thoroughly cover this field in view of our primary purpose.

We have recommended a decrease in the rate of taxation on personal property, in order that the complete revenue system of the City should have the largest amount of certainty and the smallest amount of uncollectible or evaded taxes.

Nevertheless, our important recommendations, if adopted, would immediately add about \$4,000,000 to the City's income, and this addition would increase by over a million dollars a year, producing in the tenth year about \$15,000,000, and in the twentieth year nearly \$30,000,000 additional City revenue.

Underlying all recommendations for distinctly new sources of revenue will be found, we believe, a consistent theory of taxation. We have sought to place the burden of local government on those forms of property which represent values largely created by the community itself. It seems to us the essence of justice that such property should support the governmental agencies of the community.

It, therefore, follows that we have not attempted to find new sources of City revenue in order that real estate taxation shall be lessened. In our judgment it is wholly proper that the great bulk of City income should be drawn from real estate taxation; and the increasing extent to which State and Federal governments will appropriate excises, inheritance and corporation taxes, renders it certain that the well founded advantages of real estate taxation will cause it always to be the chief support of local government.

In order that our recommendations should be more fully understood a summary of the present sources of City income is necessary.

I. PRESENT SOURCES OF CITY INCOME.

While the present revenue system of New York City is not perfect it is a pleasure to call attention to the fact that it is one of the best systems of municipal taxation in the United States and a much sounder system than that used in most European cities.

The City's budgetary income is now derived from the following sources and in the following proportions:

	Per Cent.
(a) Real estate tax	77
(b) Personal property tax	3
(c) Miscellaneous revenues	20
	100

The following table shows the budgetary tax levies and general revenues for the years 1903-1912 inclusive:

General Sources of City Revenue.

Statement Showing Amounts of Yearly Tax Budgets, 1903 to 1912 Inclusive, and the Sources From Which Have Been Derived the Moneys Included Therein, viz.: From Tax Levies on Real and Personal Property and the Revenues of the General Fund.

Year.	Tax Budgets, Amount.	Tax Levies.		Supplied from General Fund Revenues.	
		Amount.	Proportion of Budget, Totals.	Amount.	Proportion of Budget, Totals.
1903	\$98,898,968.92	\$77,632,663.94	.785	\$21,266,304.98	.215
1904	108,592,693.48	86,071,028.27	.792	22,521,665.21	.208
1905	111,964,648.52	88,985,645.75	.795	22,979,002.77	.205
1906	119,032,841.75	94,098,147.42	.791	24,934,694.33	.209
1907	130,915,324.19	101,950,253.58	.779	28,965,070.61	.221
1908	143,572,266.17	116,542,896.09	.812	27,029,370.08	.188
1909	156,545,148.14	122,745,210.17	.784	33,799,937.97	.216
1910	163,128,270.37	131,478,283.11	.806	31,649,987.26	.194
1911	173,967,835.16	142,240,654.56	.817	31,727,180.60	.183
1912	181,090,256.51	150,506,057.47	.831	30,584,199.04	.169

(a) Real Estate Tax.

The percentage of the tax levies falling upon real estate has been gradually increasing and now represents 95 per cent. of the total tax levy and 77 per cent. of the City's total current budgetary income. The following table shows the increasing percentage of the tax levy borne by the real estate tax and the decreasing percentage derived from the personal property tax:

Summary of Assessed Valuations on Real Estate and Personal Property for Purposes of Taxation, 1902 to 1912 Inclusive.

	Totals on Real Estate and Personal Property.	Per Cent. Real Estate.	Per Cent. Personal Property.	Per Cent. Real Estate Value of, Totals.	Per Cent. Personal Property Value of, Totals.
1903	\$5,432,416,918	\$4,751,550,826	.875	968,086,092	.125

THE CITY RECORD.

FRIDAY, JANUARY 24, 1913.

	Totals on Real Estate and Personal Property.	Per Cent. Real Estate.	Per Cent. Real Estate Value of, Totals.	Per Cent. Personal Property.	Per Cent. Personal Property Value of, Totals.
1904	5,640,542,657	5,015,463,779	.889	625,078,878	.111
1905	5,912,144,227	5,221,582,201	.883	690,561,926	.117
1906	6,305,794,185	5,730,442,245	.910	567,306,940	.090
1907	6,795,370,473	6,240,480,502	.918	554,889,871	.082
1908	7,158,190,400	6,722,415,789	.939	435,774,611	.061
1909	7,250,500,359	6,807,79,704	.939	443,320,855	.061
1910	7,416,837,499	7,044,192,674	.950	372,644,825	.050
1911	8,216,763,287	7,858,840,164	.956	357,923,123	.044
1912	8,204,862,430	7,861,898,890	.958	342,963,540	.042

As in New York, direct taxation of real estate constitutes the principal source of City revenue in the most important American cities, as shown by the following table: Statement Showing the Per Cent. of the Total Revenues Derived from the Tax on Real Estate in Different Cities in 1908.*

City.	Total Revenues.	Real Estate Tax.	Per Cent. of Real Estate Tax.
New York	\$143,572,266	\$109,452,268	76.2
Chicago	41,546,465	17,613,439	42.4
St. Louis	13,799,932	7,584,919	54.9
Boston	23,074,209	16,538,537	71.6
San Francisco	9,385,013	6,495,264	69.2
Milwaukee	6,142,214	4,047,946	65.9

* The data for this statement, except in the case of New York, was obtained from the Census Bulletin, "Statistics of Cities," 1908.

In foreign cities a quite different state of facts develops, as shown by the following table:

Statement Showing the Proportion of the Total Municipal Revenues in Several Foreign Cities Derived from the Taxation of Real Estate.

City.	Total Revenues.	Real Estate Tax.	Per Cent. of Real Estate Tax to Total Revenues.
London (1910-1911)	\$133,750,000	\$80,260,000*	60.00
Berlin (1910)	68,635,674	6,000,000	8.70
Vienna (1910)	41,946,223	13,723	.03
Paris (1910)	76,295,270	204,900	.30

* This tax is paid, not by the owners of real estate, but by the occupiers.

(b) Personal Property Tax.

In New York City as elsewhere this has been a most unsatisfactory source of income. As an object of taxation, personal property is fundamentally defective because of the ease with which it may be hidden or transferred. It is also a form of property to which there is seldom added any community value, and a tax upon it represents only an increase in the cost of living or of conducting business. So far as it is levied upon the securities of corporations it amounts to confiscation. Lastly, with such strong temptations to evasion, it represents a most costly tax to levy and the most difficult to collect, 30 per cent. or 40 per cent. of a year's levy often proving uncollectible.

(c) Miscellaneous Revenues.

About one-fifth of the current income of the City is from miscellaneous revenues, by which are meant all current revenues not derived from the annual tax levy. These revenues are stated in detail in Appendix I. They fall naturally into five classes:

1. Rentals of City property, including franchises.

1. Annual Payment for the Privilege of Erecting and Maintaining Billboards and Signs.

We specifically recommend that upon each square foot of the area of billboards, signboards and electric signs an annual charge be imposed equal to two per cent. of the assessed value per front foot of the land occupied.

This Commission believes that the index of taxation based upon the value of the land represents a just index of the value of any location for advertising purposes. The publicity value contributed to desirable locations is peculiarly a value which is created by the community itself. In many important parts of the City there is a strong tendency to secure the publicity income and to postpone the full utilization of the land on which billboard taxpayers and electric signs are erected. The erection of such structures also has an injurious effect upon adjoining realty values and constitutes, in many cases, a real nuisance.

So long as they are tolerated there is every reason why the City should recognize this value which its citizens themselves create and secure from it an income for the support of their government.

We believe that such compensation can be collected with little or no evasion, and to that end we recommend that all applications for the erection of advertising devices be made to the respective borough presidents; and that the said presidents be required to inform the Department of Taxes and Assessments of the area and location of all such devices erected in their respective boroughs. See Appendices II-VI.

2. Adequate Annual Payment for the Use of the Subsurface of City Streets.

At present the charge for the privilege of constructing and using vaults under the sidewalks and streets of the City is merely nominal, and payment is required but once.

We recommend that there be an annual charge based upon the assessed land value per front foot of the adjacent real estate. This method, in our judgment, gives a just criterion of the value of such vault privileges.

We do not believe that the privileges heretofore granted constitute vested rights which would prevent the City from imposing such an annual charge; but in any event we recommend that the City at least adopt an annual charge method for all such privileges granted in the future. See Appendices VII and VIII.

3. The Repeal of Section 48 of the Tax Law.

This section provides that any "payment * * * in the nature of a tax" shall be deducted from the tax paid by any public service corporation upon the value of its franchises. This provision has always been inconsistent with the idea of recognizing and taxing, as a form of separate property, the rights to conduct certain businesses on any public streets.

This section, as interpreted by the courts, has whittled away a source of income to which the City is justly entitled.

As shown in Appendix IX, this provision of law commutes about three-fourths of the annual amounts that many public service corporations promised to pay the City for their franchises at the time they received them.

The repeal of this section is, in the opinion of this Commission, a most important reform. It would add to the City's revenue about \$1,025,000 annually. See Appendix IX.

4. An Unearned Increment Tax on Future Increases in Land Values.

The attention of the Commission was early called to the desirability and justice of a tax upon what is called the unearned increment of land values. During the last decade some form of this tax has received legislative approval in several foreign countries, notably Germany and England. Our study of the experience of foreign cities with this tax, and of the arguments upon which it is based, has convinced us that it should be adopted in New York City.

We do not, however, favor the methods of levy and collection which have thus far been followed in other countries. There the law, as a rule, provides that the tax shall be collected only upon the sale or transfer of a piece of land, and the rate of the tax varies both with the amount of the increase in value and with the number of years that have elapsed since the last preceding sale or transfer. This method seems to us needlessly cumbersome. Furthermore, the yield from the tax so levied and collected is neither regular nor uniform, and does not make possible a satisfactory budget forecast.

It seems to us most important, both for the municipality and for the owner of land, that an increment tax should be of the simplest nature possible, that the approximate amount of its yield should be easily calculable, and that it should yield a steady and increasing return, and that it should not unduly strain the cash resources of the taxpayer.

We, therefore, recommend an increment tax of 1 per cent. per annum to be perpetual upon all increments of land values as shown by comparison with the assessed valuations of the year 1912, and to be in addition to the general tax levied upon all real estate. If, for instance, the assessed value of a piece of land rises from \$100,000 in 1912 to \$110,000 in 1913, the owner would be called on to pay the general tax, say at the rate of 1.83, which would amount to \$2,013, and in addition the increment tax of 1 per cent. of \$10,000, or \$100.

Such an increment tax would be a levy in perpetuity upon all forms of economic rent hereafter created by the growth of the City. In this respect it differs radically from the tax in force in foreign countries. In Germany and England the increment tax, varying from 10 to 40 per cent., is levied once for all on the capital value of the land. The owner of land, having once paid the tax, is entitled thereafter in perpetuity to the entire yield or rent. We believe it a wiser policy for the City to retain a perpetual claim upon the yield or rental value of the increment, for then it will command a source of increasing revenue that will not bear oppressively upon the taxpayer.

The proposed tax should not be levied upon any increment which results from the labor or expenditures of the owner. If land appreciates because of improvements paid for by the owner, such as grading and clearing, or connections for water, light and sewage, or street openings, paving, etc., such an increment, to the extent that it represents capital invested by the owner, would not be subject to the tax. We propose, in short, that the tax shall be levied only upon the "unearned" increment, which results from the growth of the City and from improvements made by the City or by others than the owner himself.

If, therefore, the value of a piece of land should rise from \$100,000 in 1912 to \$110,000 in 1913, and the owner can show that he has expended \$4,000 in permanent improvements, either upon his own initiative or in payment of special assessments levied by the municipality, he would be subject to an increment tax on only \$6,000; and thereafter the base valuation of the land, from which future increments would be calculated, would be \$104,000 instead of \$100,000.

The present owners of land in the City cannot object that the proposed tax would produce any material effect upon values. Assuming that land values now represent a capitalization of income on a basis of 5 per cent., the present tax rate of 1.83 is equal to 27 per cent. of the income from land and is responsible for a corresponding permanent depreciation in the market value of land. An increment tax of 1 per cent. would be equivalent to the annual appropriation of only about 12.5 per cent. of the increased yield or rent underlying the increment of capital value. It would slightly retard the advance of values, but would have no effect whatever upon the market value of land whose rent is stationary or declining. It should be noted, however, that in the long run such an increment tax would tend toward the reduction of the general tax rate and so toward a general appreciation in the case of all land. The potential or speculative value of vacant land in some cases might be slightly depressed by the imposition of an increment tax, for the value of such land sometimes represents in part the capitalization of an expected increment. The tax, however, would be so small a part of the increment that it practically would be a negligible factor as between buyer and seller.

The average increase in the land values of New York City during the past decade was about \$150,000,000 a year. On that basis an increment tax of 1 per cent. would yield in the first year a revenue of \$1,500,000; in the second year, \$3,000,000; in the third year, \$4,500,000; in the fourth year, \$6,000,000; and so on, until in the tenth year its yield would approximate \$15,000,000. See Appendices X-XV.

5. Conference of Broader Licensing Powers Upon the City.

We recommend that the charter be amended so as to empower the city to license all forms of business which require inspection or regulation by the City government. For the purpose of efficiently handling all such licenses as the City now or hereafter imposes we recommend the establishment of a single central department of licenses. See Appendix XVI.

6. New or Increased Miscellaneous Sources of City Revenue.

(a) Privileges at Public Auction.

We recommend an extension of the practice of selling City privileges and concessions at public auction. Any lease not sold in a competitive manner should require the approval of the commissioners of the sinking fund. We recommend that the

practice of granting privileges on the basis of a percentage of the gross receipts be discontinued in favor of their sale at public auction. We further recommend that the City make all permanent improvements on its properties and capitalize them at higher rentals, rather than to permit the licensee to make the improvement at the expense of a reduced rental.

It is impossible to estimate the exact value of such a policy to the City of New York. We feel confident, however, that it is calculated to secure all the income which can be secured from privileges and concessions. See Appendix XVII.

(b) Increases in County and Other Fees.

The present fees charged by the Health Department, by county registers and by county clerks, have been in effect for many years and are not calculated to make these services self-sustaining. We recommend an increase in these fees as set forth in Appendices XVIII and XIX.

(c) Licensing of Hack Stands.

During the fiscal year ending December 31, 1911, the City received about \$14,000 for licensing special hack stands. During the same year the taxi-cab companies paid to hotels, clubs and restaurants between \$300,000 and \$400,000 for private hack stands.

We recommend legislation recognizing that the privilege of conducting hack stands is a form of valuable property; that it should be assessed for its full commercial value, and taxed on the same basis as real property. See Appendix XX.

(d) Licensing of Animal-Drawn Vehicles.

We recommend that all animal-drawn vehicles shall be licensed by the City and that each such vehicle be identified by a conspicuous plate and number.

More persons are killed by horse drawn vehicles in the City of New York than by either automobiles or trolley cars. There is often no means of identifying the wagon which was the source of injury. The licensing of such vehicles will not only tend to greater care on the part of their owners and drivers but any surplus income over the cost of licensing will be an offset against the expenditures of the City for police and hospital services. See Appendix XXI.

(e) Increase in Motor Vehicle Tax.

We recommend that the rates of the State automobile tax be doubled within the City of New York and that the State refund the net proceeds of such increase to the City for the repair and maintenance of its highways.

(f) Use of Water Meters.

We believe that the wider use of water meters can safely be undertaken and that the same would greatly increase the revenues derived from the City's water service, as well as decrease expenditures involved through water waste.

We have recommended an amendment to Section 475 of the charter to this end in Appendix XXII.

(g) Leasing Jamaica Bay Lands.

The Legislature by Chapter 568 of the Laws of 1909 vested in the City of New York title to certain lands under water in Jamaica Bay. The area is about 2,700 acres, which are at present leased by the Conservation Commission.

We recommend that the City enter into negotiations with the State for the purpose of establishing the City's right to any rentals paid for the use of these lands. See Appendix XXIII.

(h) City Prison Labor.

The Commission has caused an examination to be made of the manufacturing industries carried on in prisons and reformatories conducted by the City of New York. We recommend that the Board of Estimate and Apportionment engage expert service to reorganize the manufacturing work done in these institutions so that so far as possible the current needs of City departments for supplies and materials shall be furnished by City prison labor. See Appendix XXIV.

(i) Disposal of City's Unneeded Personal Property.

We recommend that all personal property belonging to the City no longer needed for public purposes shall be sold at public auction upon adequate public notice. Any other method of disposing of such property should require the approval of the sinking fund commission.

For further details see Appendix XXV.

(j) Sale of Unused City Real Estate.

We recommend that the Commissioners of the Sinking Fund adopt an energetic policy of disposing of real estate owned by the City but not used for any public purpose. The carrying of such property by the City results both in the loss of taxes and interest.

We further recommend an amendment to the charter whereby funds received from the sale of unused City real estate shall be used for purchasing needed real estate, as provided in legislation prepared by the Comptroller.

7. MISCELLANEOUS RECOMMENDATIONS.

(a) Excess Condemnation.

We recommend that the government of the City of New York support the pending amendment to the State Constitution, granting to cities the power of excess or additional condemnation. The ability of the City to co-ordinate land along public improvements into its most usable form would increase the taxable value of real estate, and a part of such value, recouped to the public, would diminish the cost of many public improvements. See Appendix XXVI.

(b) Sinking Fund Policy.

We recommend that the advice of the Comptroller and Corporation Counsel be sought on the following points:

1—Should not the Commissioners of the Sinking Fund have power to cancel bonds acquired by the Sinking Fund?

2—Are there legal or other reasons why the City should not avail itself of the changes of the financial market?

It would seem that, by cancellation, and by buying City obligations when below par, the amortization of the City's debt may be very considerably expedited and the earnings of the sinking fund greatly increased.

(c) Rapid Transit Extensions by Assessment.

We recommend that the powers of special assessment vested in the City and the Public Service Commission by the Rapid Transit Act be availed of. See Appendix XXVII.

(d) Interest on City Moneys.

We recommend that the Banking Commission make an earnest effort to secure a higher rate of interest upon deposits of City money. If necessary, we believe that active checking accounts can be separated from more inactive accounts, on which latter the City should receive more than its present 2 per cent. interest.

(e) Subway Conduit Companies.

The City already has before the court a suit for the forfeiture of the franchises and property of the electrical conduit companies. These properties have been unusually profitable and fraud has apparently been exercised to prevent the City from sharing in such profits, and, by forfeiture or otherwise, we recommend that the City acquire these franchises and properties to which it is entitled. See Appendix XXVIII.

(f) No Exemptions from Assessable Local Improvements.

We recommend that the law be amended so that no form of real property, such as churches or cemeteries, shall be exempt from assessment for local improvements. Whatever may be the arguments in favor of exempting such institutions from general taxation, there does not appear to us to be any valid reason why they should not bear their proportionate expense of abutting physical improvements, in the direct benefit of which they share.

(g) Garbage and Other Disposal.

During the course of our work we submitted to the Board of Estimate and Apportionment a memorandum on the commercial value of the City's garbage and other wastes. These the City has been paying contractors to take off its hands. We believe the value of these wastes to be sufficient to warrant contractors to pay the City for them, thus turning into a source of revenue what is now an item of expense. See Appendix XXIX.

(h) Market System.

The present system of retail markets conducted in special properties has become a source of loss instead of income, with no compensating advantages in bringing the producer and consumer together. We believe the line of progress to lie along the creation of great City controlled wholesale markets, and we recommend that the present effort to work out this problem be continued, and retail markets be discontinued as soon as possible. See Appendix XXX.

(i) Pension Fund Money, Etc.

A number of miscellaneous sources of City revenue are now diverted to pension funds of various descriptions or to charitable organizations.

We recommend that all such revenue be collected and turned into the City treasury.

and that, so far as such contributions are necessary or desirable for the future, they be made by direct budget appropriations.

The waste of a system whereby the revenues of a fund wax, with no regard to the needs of such fund, are too apparent to require explanation. See Appendix XXXI.

(j) Assessment Bonds and City Debt.

We recommend the adoption of an amendment to section 10 of article 8 of the Constitution whereby assessment bonds shall not be regarded as debt in the calculation to ascertain the power of The City of New York to become otherwise indebted.

The proceeds of the sale of assessment bonds are credited either to the Fund for Street and Park Openings or to the Street Improvement Fund, and are always represented either by the balance remaining in those funds not yet disbursed or by an equivalent of assessments levied against property benefited by the improvements, which assessments must be assumed to be collectible on the start.

In case any of these assessments are vacated or reduced thereafter, a deficiency in these funds is created, which, eventually, is provided for by the issue of corporate stock, which then becomes part of the debt in the debt limit calculation. Until that time, as a matter of fact, no burden or liability falls upon the City for the redemption of the assessment bonds.

8. PERSONAL PROPERTY TAX.

We recommend that the personal property tax be reduced to 3 mills on the dollar, with no offset for indebtedness.

We have previously explained the defects of personal property as an object of taxation, the cost and difficulty of levy and collection and the large temptation to evasion, created by the fact that the tax is often confiscatory.

We make no secret of the fact that theoretically we believe the personal property tax should be entirely abolished. Realizing the political improbability of securing such an end, we recommend a rate which is not confiscatory, a method of levy which is easier, and a tax with no large temptations for evasion. See Appendices XXXII-XXXIV.

9. ABOLITION OF FEE SYSTEM.

We recommend that the remaining relics of the payment of County officers by fees for services rendered shall be discontinued; that such officers shall be paid definite salaries, and that the fees received for rendering public services shall be turned into the public treasury.

APPENDIX I.

TABLE SHOWING THE REVENUE COLLECTIONS BY THE CITY OF NEW YORK DURING THE YEARS 1906-1910, INCLUSIVE, CLASSIFIED ACCORDING TO GENERAL SOURCE OR CHARACTER, AND ALSO SHOWING THE APPLICATION THEREOF ACCORDING TO FUNDS.

DEPARTMENT OF FINANCE.

WILLIAM A. PRENDERGAST, Comptroller.

	Grand Totals for the Five Years.	Collections During the Period Under Review.					Application of Collections According to Funds.			
		1906.	1907.	1908.	1909.	1910.	Sinking Fund for Redemption of City Debt, No. 1.	Sinking Fund for Payment of Interest on the City Debt.	City Treasury.	
Conscience moneys	\$31,635 52	\$28,765 60	\$92 64	\$371 71	\$1,000 10	\$1,405 47	\$6,041 89	.....	\$31,635 52	
Forfeited moneys	170,564 16	23,965 27	44,940 58	17,090 86	53,800 38	30,767 07	.....	123,484 83	\$41,037 44	
Totals	\$202,199 68	\$52,730 87	\$45,033 22	\$17,462 57	\$54,800 48	\$32,172 54	\$6,041 89	.....	\$155,120 35	\$41,037 44
Fees	\$3,395,175 58	\$693,953 96	\$686,810 20	\$644,259 86	\$679,355 72	\$690,798 84	\$5,000 00	\$105,282 00	\$3,074,108 31	\$210,788 27
Fines, penalties and costs	2,452,880 92	421,392 98	454,352 53	517,652 94	552,807 89	506,674 58	6,460 67	2,274,480 15	170,113 60	1,827 00
Totals	\$5,848,059 50	\$1,115,346 94	\$1,141,162 73	\$1,161,912 80	\$1,232,163 61	\$1,197,473 42	\$11,460 67	\$2,379,762 15	\$3,244,221 41	\$212,615 27
Franchises	\$3,954,863 79	\$492,692 27	\$700,722 51	\$830,254 79	\$1,005,300 89	\$925,893 33	\$1,977,528 72	\$174,583 34	\$1,802,751 73	
Tolls	2,568,990 82	383,657 87	395,461 98	468,063 96	638,673 49	681,133 52	.....	209,018 55	2,359,972 27	
Privileges	2,410,957 57	483,204 75	402,796 66	396,842 81	518,250 00	609,863 35	1,483,815 02	.....	832,975 80	94,166 75
Licenses	2,362,569 35	391,903 75	415,771 50	458,557 65	513,201 45	583,135 00	1,015,913 75	.....	1,338,230 60	8,425 00
Permits	2,688,562 10	463,371 26	447,309 10	510,357 52	643,923 79	623,600 43	.....	811,204 37	1,877,357 73	
Municipal Ferries—fares and privileges	4,210,758 46	647,792 66	883,241 28	888,395 97	898,732 45	942,596 10	.....	4,210,758 46	.....	.....
Totals	\$18,196,702 09	\$2,864,622 56	\$3,245,303 03	\$3,502,472 70	\$4,218,082 07	\$4,366,221 73	\$4,477,257 49	\$4,385,341 80	\$4,994,181 05	\$4,339,921 75
Rents and wharfages from docks and ferries, <i>per se</i>	\$19,499,216 63	\$3,704,782 84	\$3,826,346 54	\$3,736,397 45	\$3,868,175 28	\$4,363,514 52	\$17,962,129 16	\$1,537,087 47	.....	.....
Rents of other City property	2,873,557 27	545,116 02	667,235 25	606,629 28	519,167 54	535,409 18	1,488,679 02	792,876 02	\$125,950 08	\$466,052 15
Revenue from securities	135,306 36	18,707 16	7,983 64	18,018 20	28,828 99	61,768 37	7,150 00	1,559 67	29,242 73	3,202 40
Totals	\$22,508,080 26	\$4,268,606 02	\$4,501,565 43	\$4,361,044 93	\$4,416,171 81	\$4,960,692 07	\$19,457,958 18	\$2,331,523 16	\$29,242 73	\$129,152 48
Special taxes, excise tax, bank and mortgage taxes	\$54,468,618 72	\$9,836,765 42	\$11,113,368 09	\$12,286,150 08	\$10,433,278 61	\$10,799,056 52	.....	.....	124,827,806 03	22,593,500 45
Moneys from State	8,593,264 03	1,503,093 51	1,504,082 00	1,824,524 86	1,807,896 58	1,953,667 08	.....	.....	7,047,312 24	94,439 03
Totals	\$63,061,882 75	\$11,339,858 93	\$12,617,450 09	\$14,110,674 94	\$12,241,175 19	\$12,752,723 60	.....	.....	\$55,068,131 48	\$7,993,751 47
Sales of real estate	\$2,224,391 99	\$943,044 11	\$624,947 86	\$6,177 03	\$16,659 49	\$633,563 50	\$1,160,905 73	.....	\$86,330 16	\$977,156 10
Sales of sundry materials	1,670,373 24	349,597 17	352,926 89	373,848 22	323,672 42	270,328 54	.....	.....	1,378,303 48	292,069 76
Totals	\$3,894,765 23	\$1,292,641 28	\$977,874 75	\$380,025 25	\$340,331 91	\$903,892 04	\$1,160,905 73	.....	\$1,464,633 64	\$1,269,225 86
Interest on taxes and assessments	\$13,615,186 59	\$1,660,885 95	\$2,119,457 67	\$1,829,560 44	\$3,695,413 68	\$4,309,868 85	\$10 13	\$18 03	\$12,270 17	\$11,645,161 43
Interest on water rents	334,892 00	59,001 01	55,358 27	40,363 46	94,536 05	85,633 21	.....	174,972 02	4,959 89	154,960 09
Interest on sundry accounts receivable	269,546 93	24,011 92	48,733 48	103,528 73	64,348 64	28,924 16	687 49	.....	266,232 90	2,626 54
Totals	\$14,219,625 52	\$1,743,898 88	\$2,223,549 42	\$1,973,452 63	\$3,854,298 37	\$4,424,426 22	\$697 62	\$174,990 05	\$12,270 17	\$11,916,354 22
Gross totals of revenue receipts	\$127,931,315 03	\$22,677,705 48	\$24,751,938 67	\$25,507,045 82	\$26,357,023 44	\$28,637,601 62	\$25,114,321 58	\$9,271,617 16	\$41,512 90	\$52,143,988 60
Rapid transit rentals (1 per cent. on principal of subway bonds)	\$2,694,611 06	\$815,631 86	.....	\$433,600 15	\$955,499 36	\$489,879 69	\$4,694,611 06	.....	.....	.....
Rapid transit rentals (interest on bonds)	7,923,993 35	1,440,066 45	\$1,501,428 96	1,580,753 86	1,690,821 15	1,710,922 93	.....	.....	.....	\$7,923,993 35
Totals from subway rentals	\$10,618,604 41	\$2,255,698 31	\$1,501,428 96	\$2,014,354 01	\$2,646,320 51	\$2,200,802 62	\$2,694,611 06	.....	.....	\$7,923,993 35
Reimbursement, viz.: Abatement of expense	\$1,914,616 07	\$360,627 61	\$286,671 42	\$434,593 56	\$324,696 05	\$508,027 43	.....	.....	\$1,119,538 85	\$795,077 22
Refunds, viz.: Abatement of expense	260,637 90	12,770 33	52,810 00	8,994 98	85,468 41	100,594 18	.....	.....	8,946 70	251,691 20
Totals	\$2,175,253 97	\$373,397 94	\$339,481 42	\$443,588 54	\$410,164 46	\$608,621 61	.....	.....	\$1,128,485 55	\$1,046,768 42
Grand totals	\$140,725,173 41	\$25,306,801 73	\$26,592,849 05	\$27,964,988 37	\$29,413,508 41	\$31,447,025 85	\$25,114,321 58	\$9,271,617 16	\$41,512 90	\$78,100,280 18
							\$2,694,611 06			\$25,502,830 53

¹ Excise taxes. ² Bank tax, \$15,833,410.46; mortgage tax, \$6,760,089.99. ³ Sinking Fund, City of New York. ⁴ Applied to amortization of Rapid Transit bonds. ⁵ Applied to payment of interest on Rapid Transit bonds. ⁶ To City Treasury.

RECAPITULATION.

Application of Collections, by Funds.

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During the Years.	Grand Aggregates.			Manhattan.			The Bronx.			Brooklyn.			Queens.			Richmond.		
	Totals.	Water Rents.	Interest.	Water Rents.	Interest Thereon.	Water Rents.	Interest Thereon.	Water Rents.	Interest Thereon.	Water Rents.	Interest Thereon.	Water Rents.	Interest Thereon.	Water Rents.	Interest Thereon.	Water Rents.	Interest Thereon.	
1908.....	10,711,226 11	10,671,576 30	39,649 81	6,510,186 87	17,608 22	913,354 64	4,393 69	3,008,724 75	15,120 40	234,112 43	2,527 50	5,197 61	.....	.....	.....	.....	.....
1909.....	11,254,847 92	11,162,232 93	92,614 99	6,462,076 15	60,215 09	941,393 29	5,682 43	3,379,963 68	21,243 29	261,267 66	5,474 18	117,532 15	.....	.....	.....	.....	.....
1910.....	13,283,150 41	13,196,263 40	86,887 01	7,913,978 53	31,068 37	1,176,224 94	5,239 84	3,609,955 82	44,771 89	317,583 51	5,806 91	178,520 60	.....	.....	.....	.....	.....
Total Water Rents	\$55,685,283 89			\$33,361,311 79		\$4,596,168 70		\$16,144,254 10		\$1,273,281 67		\$313,267 63						
Total Interest	333,357 59	\$333,357 59		145,873 19	\$145,873 19	29,339 87	\$29,339 87	136,926 31	\$136,926 31	21,218 22	\$21,218 22							
Grand Totals	\$56,018,641 48	\$56,018,641 48		\$33,507,184 98		\$4,625,508 57		\$16,281,180 41		\$1,294,499 89		\$310,267 63						

Application of Collections.

Borough of	Gross Totals.	Sinking Fund for Payment of Interest on the City Debt.	*Special and Trust Accounts.
Manhattan	\$33,507,184 98	\$33,507,184 98	.....
The Bronx	4,625,508 57	4,625,508 57	.....
Brooklyn	16,281,180 41	.....	+\$16,281,180 41
Queens	1,294,499 89	.....	1,294,499 89
Richmond	310,267 63	.....	310,267 63
Total to Sinking Fund for Payment of Interest on the City Debt	\$38,132,693 55	.....	.....
Total to special and trust accounts	17,885,947 93	\$17,885,947 93	.....
Grand totals	\$56,018,641 48	\$56,018,641 48	.....

* The General Fund is technically a special and trust account, and the water revenues deposited therein are included in these totals. † The revenues are applied to the operation and maintenance of the Brooklyn waterworks, to the payment of interest on the Brooklyn water bonds, and to the redemption of the principal thereof. From January 1, 1906, to December 31, 1910, \$3,550,640.45 of these revenues were transferred to the Sinking Fund for the Redemption of Water Bonds of the City of Brooklyn. ‡ A part only of the water revenues of Queens is applied to the payment of interest on the water bonds of Queens and to the redemption thereof. The larger part is credited to the General Fund and used in the reduction of current taxation.

APPENDIX II.

THE LEGAL CONTROL OF BILLBOARDS.

In a paper read before the sixth annual convention of the American Civil Association at Washington, December 16, 1910, Mr. Clyde L. Day, City Attorney of Chicago, discussed the legal aspects of billboard regulation.

To summarize this paper, it appears that a city has full power to control the construction of billboards within its corporate limits, provided the restrictions imposed are reasonable. That the structures are placed upon private property and not upon the public streets, makes no difference; an ordinance reasonable in its requirements as to safety in location, as to material, construction, size and the moral tone of matter advertised will stand the test when its validity is attacked as well in one case as in the other.

In Mr. Day's opinion, a more effective control of the billboard may be obtained through the requirement of frontage consent than in any other way. Where such a regulation is enforced, no billboard can be intruded against the wishes of the neighboring residents. Within reasonable limits, Mr. Day thinks, that a city has power to impose such a restriction.

Regulation of Billboards in Chicago.

During the year 1911, the City Council of Chicago has passed an ordinance which is the most far-reaching in its control over billboards of any in the United States.

Under this ordinance, no billboard or signboard may be erected or placed above the roof of any building within the city limits. Billboards on the front, side or rear walls of a building are prohibited unless placed flatly against the surface of the building and so fastened and anchored as to satisfy the Commissioner of Buildings as to their safety. Within the city's fire limits, no billboard may be erected exceeding twelve feet in height, and then only of incombustible material. The name of the person owning each billboard must be plainly printed at the billboard's top.

Before a billboard may be erected in any block where one-half of the buildings on both sides of the street are exclusively used for residence purposes, the written consent of the owners owning a majority of the frontage on both sides of the street in the block must be filed with the Commissioner of Buildings.

Permits for the erection of billboards and signboards in Chicago are charged for at the rate of two dollars for each twenty-five linear feet. An annual inspection fee is also charged for at the rate of thirty-five cents for each twenty-five feet of billboard or fractional part thereof.

Each person, firm or corporation engaged in the billboard business is required to file with the City Clerk a penal bond, with sureties to be approved by the Commissioner of Buildings, of \$25,000. This bond is demanded not only for the purpose of securing compliance with the provisions of the ordinance, but also to indemnify the City against all claims and liabilities that it may incur through the erection of billboards. This bond is supplemented by the imposition of heavy penalties in the way of fines for any violation of the ordinance.

Regulation of Illuminated Roof Signs in Chicago.

The ordinance passed by Chicago in 1911 to regulate billboards, also contains a few provisions with reference to the control of illuminated roof signs.

A space of at least five feet must be left between the roof and the lower edge of such signs. The height of any sign measured from the roof of the building on which it is erected may not exceed sixty feet. Illuminated signs more than twelve feet in height are not to be erected on the roofs of buildings that are more than eight stories. Signs of twelve feet in height or less may be erected on higher buildings.

Before any illuminated sign may be erected, both the Commissioner of Buildings and the City Electrician must give their approval. The Commissioner of Buildings must make an annual inspection as to the safety of each sign. As in the case of billboards, a penal bond must be filed with the City to indemnify it against all losses sustained through the erection of illuminated signs.

Permits for the erection of illuminated signs are charged for at the rate of fifty dollars for the first five hundred square feet of superficial area or fraction thereof, and two cents for each additional square foot. In addition to this charge, both the Commissioner of Buildings and the City Electrician collect annual inspection fees, the fee of the former being at the rate of fifty dollars per sign, and that of the latter at the rate provided by the general City ordinances.

A Model Tax on Billboards.

In order to secure a more effective control over billboards in the City of New York, the Municipal Art Society in 1911 appointed a committee to make a study of display advertising. A bill embracing the conclusions of this committee, and which as yet has not been introduced in the Legislature, was drafted by Messrs. Edward L. Heydecker and A. C. Pleydell. The bill applies to all the cities in the State. It was drafted with the view of serving as a model for other States to copy.

The tax is imposed for the maintenance and display upon any real property of advertisements or advertising devices, whether painted upon or otherwise affixed thereto, including billboards and other structures. The tax also applies to the advertisements on any structures, platforms or stations in, under or upon any public highway or place.

The tax is at the rate of 10 per cent. of the annual rental received or to be received directly or indirectly by the owner or lessee of the real property for permitting the display of the advertisement. In no case, however, is the tax less than one dollar nor less than a minimum charge per square foot, varying according to the city's size. In the City of New York this charge is fixed at thirty cents per square foot. Whether the advertisement displayed is changed from time to time or remains unchanged, the tax rate per unit space is the same. The tax always being imposed upon the superficial area of the advertisement and not upon the advertisement itself, it makes no difference in so far as the amount of the tax is concerned whether the subject of adver-

tisement is changed daily or remains the same throughout the year. The tax is collected in advance and turned into the general fund.

In measuring the taxable area, the number of square feet in any advertisement is computed by taking its longest horizontal and vertical dimensions between the most extended points, so that area taxed shall be a rectangle whether or not the entire space is covered by the advertisement or device. The area of any advertisement which is raised on supports above the ground or above the roof of a building is computed by measuring the total height from the surface of the ground or above the roof of the building directly under it, as the case may be.

If the tax is not promptly paid, the officials may remove the advertisement, or if it be painted upon or affixed to a building, cause it to be painted over and obliterated.

The owner of any real property displaying or permitting to be displayed thereon, except by lessee of said property, any taxable advertisement or advertising device upon which the tax imposed shall not have been paid, or receiving or contracting to receive a greater rent than stated in the tax application, and failing to report the same shall be liable, in addition to the tax, to a penalty of twice the amount of the tax due, to be collected by suit in the name of the City by the officials charged with the collection of the tax. If an advertisement is displayed by a lessee without the consent of the owner of the real property, then such lessee is liable to this penalty in place of the owner.

Any taxpayer resident within the City or any corporation or association having as one of its objects the encouragement of art or the promotion of civic advantages, or the preservation of natural scenic beauty, may notify the official charged with the collection of the tax in writing of advertisements upon which no tax has been paid, and notify him to remove the same. Or, if such societies so chose they may begin an action to collect the tax and the penalties inflicted for an infraction of the law. Out of the proceeds of any judgment entered in such a suit, the parties instituting the action shall be entitled to one-half of the amount recovered. The penalty that may be imposed is so severe as to make it to the interest of every one to comply with the act and thus make it self-exacting. Failure to obey the law may be punished by exacting, in addition to the tax, a penalty twice the amount of the tax.

No person is taxed on account of an advertisement displayed upon his property without his knowledge and for which he receives no compensation. Any person posting, painting, or otherwise attaching or affixing taxable advertisements upon real property without the owner's or lessee's consent is deemed guilty of a misdemeanor.

The act exempts certain advertisements from taxation. Signs advertising businesses conducted upon the premises and cautionary notice relating thereto, etc., are not taxed.

All advertisements, whether billboards, signboards, or illuminated signs, are taxed alike under the act.

APPENDIX III.

THE PROFITABILITY OF DISPLAY ADVERTISING.

The Commission has been unable to obtain any statistics as to the amount of billboard and signboard advertising in New York. The revenue that could be derived from a reasonable tax on advertising privileges is very considerable.

At present the City derives only some eight thousand dollars a year from electric signs suspended at a right angle from buildings over sidewalks. The charge for this permit is at the rate of 10 cents per square foot.

In order to suggest the present profitability of display advertising, the receipts of the different street railways in the city for the year 1910, from the advertising privileges granted by them is given below. The figures are taken from the reports of these companies to the Public Service Commission:

Interborough Rapid Transit	\$523,546 04
Brooklyn Rapid Transit	102,371 64
Manhattan Surface Roads	337,972 42
Bronx Surface Roads	30,450 00
Other companies	16,109 39

Total..... \$1,010,449 49

APPENDIX IV.

THE NUMBER OF BILLBOARDS IN NEW YORK CITY.

1. Area of Billboards Erected in Manhattan, 1911.

In answer to an inquiry of the Commission, the President of the Borough of Manhattan, Mr. McAneny, has submitted the following list of signs and fences erected between January 1 and November 30, 1911, as recorded by the Bureau of Buildings in that Borough and the approximate area covered by these signs.

The tabulation is divided into "Approved Applications" and "Disapproved Applications." A large number of the "disapproved applications" have been erected in spite of the Bureau of Buildings' disapproval. In addition to the signs included in the tabulation, Mr. McAneny reports that there is undoubtedly a large number erected, of which there is no record, owing to the fact that they have been put up without any application for the Bureau's approval.

Bureau of Buildings, Borough of Manhattan, Signs and Fences Erected from January 1 to November 30, 1911.

No. of Applications.	No. of Signs or Fences.	Area.
Approved Applications.		
Wood fences not over 10 feet high.....	31	34
Fences over 10 feet high and not over 20 feet.....	13	21
Fences, angle iron, 23 feet high.....	3	3
Signs on roof not over 50 feet high.....	78	83
Signs on roof over 50 feet high.....	1	1
Signs parallel with wall	95	109
Electric signs right angles to building.....	1,569	1,586
Total.....	1,790	1,837
Disapproved Applications.		
Wood fences not over 10 feet high.....	3	3
Fences over 10 feet high and not over 20 feet.....	7	7
Fences, angle iron, 23 feet high.....	19	19
Signs on roof not over 50 feet high.....</td		

The Commissioner of Public Works in Queens reports that the total area of the billboards erected in that Borough in 1911, for which permits were issued, was 12,378 square feet.

The President of the Borough of Richmond has informed the Commission that during the year 1911 that Borough issued no permits for the erection of billboards. Permits were issued only for three electric signs with a combined area of possibly 12 feet.

The total area of all signs and billboards erected in the City during 1911 appears, then, to be 385,955 square feet. If a fence 10 feet in height were to be constructed with this area, it would extend for a distance of 7.31 miles.

APPENDIX V. ELECTRIC SIGNS—THE OPERATION OF THE CITY ORDINANCES IN RELATION THERETO.

The present method of collecting the revenue derived from the licensing of these signs is undoubtedly susceptible of great improvement, and, it is believed, with a considerable increase in the amount of same.

These licenses are granted under section 260 of the Code of Ordinances, approved July 1, 1909, which provides that "electric signs may be hung or attached at right angles to buildings, and extend not to exceed 6 feet therefrom in said space, and to be 10 feet in the clear above the level of the sidewalk in front of such building, upon the payment of an annual license fee of 10 cents for each square foot of such sign space, to be collected by the City Clerk of The City of New York * * *".

"Before any permit is issued by the City Clerk, plans and statements of the proposed sign and method of attachment to the building must be filed with the Superintendent of Buildings * * * and his certificate of approval be obtained as to the sufficiency of construction and method of attachment to the building. A certificate must also be obtained from the Department of Water Supply, Gas and Electricity, certifying that the proposed electric wiring and electric appliances are in conformity with the rules and regulations of the Department."

It will be observed that under this system the applicant is placed in position to erect his sign before applying to the City Clerk for a license and paying the fee for the same, and, unless he does this, the City Clerk has no knowledge of the erection of the sign.

The functions of the Bureau of Buildings and the Department of Water Supply, Gas and Electricity, in respect to the ordinance governing these signs, cease with the issuance of the certificate of approval of the proposed method of construction and attachment to the building and the electric wiring and electric appliances, and the enforcement of the provisions of the ordinance rests entirely with the Police Department.

The licenses issued for these signs average about 5,000 per annum, and the fees range from 26 cents to \$195. The revenue for the year 1910 amounted to \$8,688.12, and for the first ten months of 1911 \$9,780.

The City Clerk, upon whom devolves the duty of collecting the revenue, has no facilities for the necessary inspection to insure compliance with the ordinance. He claims that many of these signs remain unlicensed and that the revenue from the same could be doubled by a thorough and efficient system of inspection. A report is made monthly to the Police Department by the City Clerk, showing the licenses that have expired and not been renewed and any violations of the ordinance that may have come to his attention, and it is likely that the activities of the Police Department are limited to these particular instances, although the Commissioner claims that the police require a permit for all signs of this character displayed.

It is suggested that the collection of the revenue from these licenses be transferred from the City Clerk to the Bureau of Buildings, where the first certificate for the erection of the signs is issued. This would at least insure to the City the revenue from all signs for which a certificate is issued. Should this not be deemed feasible, however, an arrangement might be effected to have a notice sent, either from the Bureau of Buildings or the Department of Water Supply, Gas and Electricity, to the City Clerk, of every sign for which application is made. To insure to the City all of this revenue to which it is entitled, however, a complete census of all of these signs should be made, and, with this end in view, the Commissioner of Police has been asked if it is within the province of his Department to make the same.

APPENDIX VI. OUTDOOR ADVERTISING.

During the 1911 session of the State Legislature a bill was introduced in the Senate by Senator Denis J. Harte, of Long Island City, known as No. 1063, Int. 913, entitled "An Act to amend the tax law by adding article 16 thereto, relating to taxation of advertisements in cars and other vehicles on public highways and on the display of advertisements and on mercantile privileges in public highways and on railroad property."

Briefly stated, the provisions of the bill, so far as they relate to The City of New York, are as follows:

1. For displaying advertisements in or upon each car or other vehicle on the public highways of the State, an annual tax of \$150.

2. For each stand for the sale of books, papers, flowers, fruit, candy and other merchandise and for each stand for the blacking, cleaning or polishing of boots and shoes or for the rendering of personal services for hire, in or upon the platforms, stations or grounds of any railroad or street railway within this State, an annual tax of \$50.

3. For each slot machine maintained upon a public highway or place or upon the property of any railroad company, an annual tax of \$10.

4. For the privilege of displaying advertisements on each billboard or framework or other contrivance for the display of advertisements on the platforms, stations, grounds or other property owned, leased or operated by a railroad or other transportation corporation, an annual tax at the rate of 50 cents a square foot for each square foot of the billboard, framework or other contrivance used in the display of said advertisement.

The taxes imposed by this bill are to be collected by the State Comptroller, and by him paid into the State Treasury, to be applied to the general fund. No provision is made for any portion of the revenue to be derived under this bill to go to The City of New York, although it is safe to say that probably 80 per cent. of the revenue will come from the City.

While the foregoing bill provides for the taxation of signs and billboards on the platforms, stations, grounds or other property owned, leased or operated by a railroad or other transportation corporation, it does not affect the large number of fences, billboards, etc., now used for advertising purposes in this City, and from which the City derives no revenue whatever.

This omission is sought to be supplied by a bill introduced during the 1911 session of the State Legislature by Assemblyman Moritz Graubard, of New York City, known as Nos. 388, 1490, Int. 379, and entitled "An Act to amend the Tax Law, in relation to public advertisements."

This bill provided that "whenever there shall be put up, upon any real property, any public advertisement advertising any goods for sale or advertising any business or amusement, or giving public notice of any sort, such real property, except as hereinafter excepted, shall be additionally assessed on account of such public advertisement for each square foot of area * * * at the rate of one-tenth of 1 per centum of the assessed valuation of the property in cities of the first class * * *. The words 'public advertisement' as used in this section, shall be held to include any poster, handbill, sign, placard, picture or notice written, printed, displayed, electrically or otherwise, or painted upon or affixed to any billboard, signboard, building, structure or other object upon or immediately adjacent to any street, highway or railway."

The erection of the fences and other framework utilized for outdoor advertising is governed by section 144, part 28, of the Building Code, which provides that "all fences, signs, billboards and skysigns shall be erected entirely within the building line, and be properly secured, supported and braced, and shall be so constructed as not to be or become dangerous."

"Before the erection of any fence, sign, billboard or skysign shall have been commenced, a permit for the erection of the same shall be obtained from the Superintendent of Buildings having jurisdiction, as provided in part 2, section 4, of this code. Each application for the erection of any fence, sign, billboard or skysign shall be accompanied by a written consent of the owner or owners, or the lessee or lessees, of the property upon which it is to be erected."

There seems to be no question but that billboards can be taxed just as all property is taxed, but the taxation must be reasonable and not confiscatory. Some

attempts at taxation have been made in other cities, but for the most part those efforts have been directed toward the regulation of this form of advertising from an aesthetic standpoint rather than to the acquisition of revenue.

Some Attempts to Regulate in American Cities.

In St. Louis, where the subject was most exhaustively investigated by the Civic League, the three companies engaged in the business only pay a license fee of \$10 each, for permission to do business in the city, although it was estimated that they did a business of at least \$450,000 annually and had property valued at approximately \$140,000. It is now proposed to increase the license fee to not less than \$50 per annum, and impose a property tax of not less than 3 cents per square foot of billboard area.

In Los Angeles an ordinance was introduced, but not passed, fixing the rate at 50 cents per square foot.

Outdoor Advertising in Other Countries.

France.

France has always kept a close supervision over outdoor advertising and fixed a tax upon every poster upon a wall or building. An annual tax is levied upon every advertisement of a more or less permanent character, as follows: In communes of less than 2,500 inhabitants, 12 cents per square meter; in communes of from 2,500 to 40,000 inhabitants, 13 cents; in cities over 40,000, 20 cents; and in Paris, 30 cents per square meter. No one is permitted in France to deface streets and public places with crude, ostentatious announcements of his business or other subject. Billboards are infrequent in Paris and are generally built permanently into a wall, where they are taxed according to their superficial area. The advertising kiosks have become a permanent feature of Paris streets and boulevards. In addition to these forms of advertisements, permanent frame billboards are erected on the walls of market houses, and considerable space in the stations of the metropolitan subway is utilized by the merchants.

Germany.

Outdoor advertising in most German cities is closely supervised and severely restricted. Billboards, such as line the streets of American cities, are absolutely prohibited. In place of these, neat advertising kiosks are used, especially in such cities as Berlin, Dresden and Munich. In Berlin these kiosks are 12 feet high and 3 feet in diameter, and are located at prominent street intersections. The city grants a ten-year franchise to a private company to erect and maintain these columns. In return for the privilege the company pays to the city \$95,200 annually. The design and location of every kiosk is subject to the approval of the police authorities and these columns at once become the property of the city. The interior of the column is used by the city for storing street cleaning utensils and other municipal materials.

South American Cities.

In the large South American cities, such as Buenos Ayres, Rio Janeiro, Lima and Valparaiso, outdoor advertising is strictly regulated and taxed.

In Buenos Ayres the city puts up the boards and rents the space. A tax is placed on every kind and variety of advertising. The tax on wall advertisements is \$2.13 per square meter per year. Taxes on other kinds vary from \$5 to \$15 per meter, according to the class, size, etc. The revenue derived by Buenos Ayres from advertisements amounts to more than \$100,000 per annum.

In Rio Janeiro every sign is taxed. Permanent signs are taxed on a permanent basis; temporary signs on a stamp basis. The advertising kiosk is used to some extent, and nets the city in taxes \$9,660 annually.

It is apparent that the large bill posting and other corporations engaged in outdoor advertising in this City transact an extensive business, and the value of the property utilized therein aggregates a large amount. Nothing whatever is paid by them into the City Treasury for the protection of this tangible property, nor do the owners of real estate who receive the rental from the use of their property for advertising purposes. There would seem to be no reason why these corporations and others engaged in this business should not pay their proportionate share for the maintenance of the City government.

APPENDIX VII. FEES CHARGED FOR VAULT PRIVILEGES IN AMERICAN AND EUROPEAN CITIES.

The Charter of The City of New York confers upon the Board of Aldermen the power of making ordinances in relation to the construction, repair and use of vaults. * * * (Sec. 49, Sub. Div. 7.)

The existing City ordinances relating thereto are embraced in article 6, chapter 5, sections 169 to 179 inclusive of the Code of Revised Ordinances. Section 172 provides as follows:

"After obtaining permission to construct or make such vault or cistern, and previous to the commencement thereof, the person so applying shall forthwith pay to the Borough President granting the permit therefor such sum as he shall certify in the said permission to be a just compensation to the City for such privilege, calculated at the rate of not less than 30 cents, nor more than \$2 per foot, for each square foot of ground mentioned as required for such vault or cistern, under the penalty of \$100." (Id. Sec. 321, with verbal changes.)

The schedules received from the presidents of the several boroughs in response to our request, indicate that:

In the Borough of Manhattan the compensations for vault privileges are at the rates of \$1.25 to \$2 a square foot of surface space contained in the area of the vault; the rates are governed by the location and value of the abutting property.

In the Borough of The Bronx the rates range from 30 cents to 75 cents per square foot and most of the permits issued recently are at the rate of 60 cents.

In the Borough of Queens the rate since 1905 has been 30 cents a square foot. Prior thereto the rate was 10 cents a square foot, and several permits have been issued at the rate of 60 cents per square foot.

In the Borough of Richmond three permits were issued, two at 30 cents and one at 50 cents per square foot.

The schedules received from Brooklyn do not contain the rates for which the various permits were issued.

St. Louis, Minneapolis, Milwaukee, Buffalo, Detroit and Newark have no system whereby an income is derived from vault space.

Buffalo and Newark contend that the addition and use of a vault in connection with the property reflects the value thereof and an informal notice of the fact is taken in making the assessment for the purpose of taxation.

Chicago, Buffalo and Baltimore have ordinances regulating the issuance of permits for the construction and occupation of vaults, as well as the fees to be paid therefor, but the former is the only American city heard from thus far that has in vogue a system of deriving an annual income from the occupation of vaults.

A bill has been introduced in Congress providing for such a system in the city of Washington, D. C., but adverse public opinion appears to have been instrumental in delaying the passage of this measure.

Chicago, Philadelphia and Baltimore derive an income from vaults. The methods employed by these cities may be briefly digested as follows:

Chicago.

Annual rental, if space does not extend more than 15 feet below the surface of the street, of a sum equal to 4 per cent. of the amount determined by multiplying the number of square feet of surface over the space so used by a sum equal to 1-10 of the land value of the average square foot in the lot abutting on such space, as fixed by the last assessment thereof for general taxation. If space extends more than 15 feet below the surface of the street then the actual compensation for the use of every additional 12 feet or fractional part thereof shall be an additional sum equal to one-half of the sum computed as above for the first 15 feet. The minimum compensation shall be \$10 per annum.

Baltimore.

The Board of Estimates determines the value per square foot to a lot, for which an areaway or vault is to be constructed, and then charges one-half this value per square foot for the area of the vault or areaway. The Board reserves the right to revoke at any time. At most, the permit is limited for 25 years, and at the expiration of that period a new permit must be procured.

Philadelphia.

Plan of proposed vault must be filed with Board of Highway Supervisors, showing proposed structure, and there must be four feet of earth between top covering of vault and sidewalk to permit laying of pipes, etc. Charges for permits are \$25 per square foot frontage if vault extends to curb line, and \$5 per foot frontage if vault recedes three feet from curb line. One payment only required.

Buffalo.

To permit laying of pipes, etc. Charges for permits are \$25 per foot frontage, if

to two dollars a square foot. The only payment made is upon the receipt of the permit, after which the owner can continue to occupy this vault space until disturbed. The privilege, it is true, is revocable at any time, but the compensation provided is wholly out of proportion to the value of this space to the abutting owner. It even appears to have been the practice until quite recently to refund to the abutting owner the amount originally paid when the right was surrendered or revoked; on the theory that the use of the money was a proper compensation for the privilege during the time it had been availed of, and apparently under the assumption that the abutting owner had some sort of right to occupy as well as to use the public streets. These vaults were formerly used principally for the storage of coal or for some part of the mechanical plant of the building; of late, however, the space has been used for business purposes, such as restaurants and barber shops, and such use adds very materially to the net revenue of the building. Land values have increased enormously, and certainly the value of the land within the street lines has correspondingly increased if it can be used for private purposes, while the charge for the occupation of the subsurface has remained the same for years. There seems to be no good reason why the City should not grant this privilege for a certain annual rental based upon the assessed value of the abutting property. A simple calculation of the annual revenue which might thus be derived from a few of the principal streets of the Borough of Manhattan gives surprising results. On Broadway, between Bowling Green and 42d street, the block frontage on both sides of the street, excluding all intersecting streets, is about 31,000 feet. The assessed value of the abutting land, exclusive of buildings, as indicated on the land maps, varies from about one hundred and thirty dollars (\$130) a square foot between Bowling Green and Chambers street to thirty-five dollars (\$35) a square foot between Canal and Houston streets. The average value computed from seven different sections appears to be about seventy-five dollars (\$75) a square foot. The sidewalk width is about nineteen and a half feet, and it would not be extravagant to assume that one-fourth of this entire frontage to a distance of fifteen feet from the building line will soon be occupied by vaults or other subsurface structures, if it is not already so occupied. Assuming that a fair annual rental for this space is five per cent. of the assessed value of the abutting property, the annual return to The City of New York for vault privileges on this street would amount to \$436,000.

Fifth avenue, between Madison Square and 59th street, is rapidly being converted into a business street, and the buildings which are erected along this thoroughfare are generally of such a character that vaults under the sidewalk will be the rule rather than the exception. The total block frontage on the portion of 5th avenue above named is about 13,000 feet, while the sidewalk varies from twenty-two and a half feet to thirty feet, and the assessed land value of the abutting property averages about one hundred and five dollars (\$105) per square foot. Assuming, again, that for one-fourth of this frontage vaults have been or soon will be built to an average distance of eighteen (18) feet from the building line, and that the annual rental will in this case also be five per cent. of the assessed land value of the abutting property, the annual rental to the City would be \$307,000.

Fourteenth, 23d, 34th and 42d streets between 4th and 7th avenues are quite generally devoted to business purposes, and a large proportion of the buildings fronting on these streets have vaults under the sidewalk. These sidewalks are all thirty feet in width, and the average assessed land value varies from thirty dollars (\$30) a square foot on 14th street to sixty-five dollars (\$65) on 34th street. Assuming that twenty feet of the thirty feet of sidewalk will be, if it is not already, occupied by vaults for one-fourth of this frontage, and that the annual rental would again be five per cent. of the abutting land value as assessed for taxation, the annual revenue derived by the City would be:

On 14th street	\$37,000 00
On 23d street	67,500 00
On 34th street	81,000 00
On 42d street	60,000 00

It will be seen that the annual return to The City of New York for vault privileges on limited portions of these six streets would be, in accordance with these estimates, nearly one million dollars annually. If this policy were to be adopted, it is quite evident that a very large revenue would be insured to the City from a use of a portion of the streets, which would cause no inconvenience to the general public.

The following statement relating to vault privileges was contained in a report by Mr. Eugene E. McLean, Engineer of the Department of Finance, submitted to the Comptroller June 30, 1902:

For the privilege of constructing vaults within the street, between the curb lines, special resolutions have been adopted by the Board of Aldermen, which provide that the compensation for such privilege shall be fixed by the Commissioners of the Sinking Fund, and under and pursuant to such resolutions the Sinking Fund Commissioners have in all cases fixed an annual rental as the compensation for such privilege.

The annual compensation established by the Commissioners of the Sinking Fund for a vault on the northwest corner of 41st street and Park avenue granted to the Subway Realty Company, by resolution adopted by the Board of Aldermen on March 11, 1902, was fixed at \$1.25 per square foot, or a little more than five per cent. of the assessed valuation per square foot for the abutting property (exclusive of the buildings); this rate was accepted by the Subway Realty Company.

The Board of Rapid Transit Commissioners, at a meeting of June 11, 1902, adopted a report of the committee (appointed to consider the application of the Pennsylvania, New York and Long Island Railroad Co.) In said report, under annual payments to be made by the railroad company, is a charge of \$28,000, "for street rights on 31st and 33d streets, north and south of terminal." The street rights referred to are for vaults in 31st and 33d streets, between 7th and 8th avenues and between 8th and 9th avenues. The annual charge of \$28,000 for the above mentioned street rights is 16 cents per square foot or five per cent. of the assessed valuation per square foot of the abutting property (exclusive of the buildings).

The compensation of \$2 per square foot, as prescribed in the ordinances for vault privileges between the house and curb lines, is, in my opinion, entirely too low for so great a privilege, for in my judgment a vault under the sidewalk is worth just as much to the abutting property (and in most cases more) as a vault under the street between the curb lines, and the City should receive the same compensation for both privileges.

The practice of charging the same rate for all localities is also wrong; it is self-evident that a vault in lower Broadway is worth considerably more than a vault in the upper portion of the City; therefore, the City should fix its charges accordingly.

The charge should also be an annual rental instead of a fixed amount. This has been the practice of the Commissioners of the Sinking Fund, not only in fixing the compensation for vault or tunnel privileges, but for pipe lines laid in the streets.

Following out my views as expressed above, which I consider will give the City a proper return for vault privileges, and deal justly with the property owners in the different localities, I submit the accompanying draft, giving what I think should be the correct method of determining the compensation to be charged for vault privileges between the house and curb lines in any street or avenue.

Suggested Method of Determining and Fixing the Compensation to Be Charged for Vault Privileges Between the House or Street and Curb Line, in any Street or Avenue in The City of New York.

After obtaining permission to construct or make such vault or cistern, and previous to the commencement thereof, the person so applying shall forthwith pay to the Commissioner granting the permit therefor an amount for each square foot of ground required for such vault or cistern equal to five per cent. (5%) of the assessed valuation per square foot of the abutting property (exclusive of the buildings), as certified by the Department of Taxes and Assessments, and yearly thereafter the said sum as an annual rental for such privilege, and shall give a satisfactory bond, in amount of the annual rental, but in no case less than five hundred dollars (\$500), for the faithful performance of the conditions prescribed by the Commissioner.

And it is hereby made the duty of the Department of Taxes and Assessments to furnish to such Commissioner, on his requisition therefor, its certificate of the said assessed valuation per square foot of such abutting property.

APPENDIX IX. THE SPECIAL FRANCHISE TAX LAW.

1. Taxation of Franchises Prior to 1899.

Prior to the enactment of the Special Franchise Tax Law in 1899, those corporations holding franchises in the streets and public grounds were assessed by the local Assessors on the actual value of their tangible assets. Decisions by the Court of Appeals (People ex rel. Union Trust Co. v. Coleman, 126 N. Y., 433, 1891; People ex rel. Manhattan Ry. Co. v. Barker, 146 N. Y., 304, 1895) had the effect of eliminating the value of their franchises from local assessment. In 1899, the companies, there-

fore, paid taxes only on their real estate. Their franchises were exempt from local taxation.

But, in addition to taxing these corporations on their real estate, the City, in granting many of the franchises, stipulated that they should make certain payments for the privileges conferred upon them. In the case of railways these payments consisted of percentages of gross earnings, rents, car license fees and tolls.

The passage of the Street Surface Railway Law in 1884 made it mandatory for all corporations organizing and constructing street railways after this date in cities of 250,000 or more population, to pay into the City treasury annually 3 per cent. of their gross receipts for the first five years and 5 per cent. thereafter. These payments, which were arbitrarily fixed and which bore no relation whatever to the value of the franchises or to their earning capacity, except in so far as these payments measured such value, were separate from and in addition to the tax on the tangible property. The intent of these payments was, therefore, not to fix the amount of the tax to be assessed against this property when acquired, but the terms upon which it was acquired. Previous to the enactment of the Special Franchise Tax Law all public utility corporations, in brief, were paying taxes upon their tangible property, and some of these paid annual payments in consideration for the property that they had received from the City.

2. Passage of the Special Franchise Tax Law.

In order that property which derived its value from the grant of a public privilege should be taxed proportionately to the value of that privilege, the Special Franchise Tax Law was passed. Its intent, as stated by Governor Roosevelt, was to secure neither more nor less than exact and equal justice and to add considerably to the public revenues.

3. Section 48.

The act, as originally passed, provided that the franchises of these corporations should be assessed as real estate by the local Assessors. The law, as immediately amended by the Legislature in special session before it had gone into effect, authorized the State Board of Tax Commissioners to make the assessment and also provided that (section 46, now section 48, of the Tax Law) "when the tax assessed on any special franchise is due, if it shall appear that the corporation affected has paid to such city for its exclusive use within the next preceding year under any agreement or under any statute requiring the same, any sum based upon a percentage of gross earnings or any other income or any license fee or any sum of money on account of such special franchise granted to or possessed by such corporation, which payment was in the nature of a tax, all amounts so paid for the exclusive use of such city shall be deducted from any tax based on the assessment made by the State Board of Tax Commissioners."

4. Objections to Section 48.

The Commission recommends that this section of the Tax Law (section 48) be repealed. It sees no justification whatever for these deductions. The Special Franchise Tax Law was not designed to eliminate or diminish any of the taxes or charges in force at the time of its enactment, but to equalize taxation and to obtain revenue from those companies then operating and paying little or no compensation to the City. Section 48 has to a large degree nullified the purpose for which the law was enacted. In many instances the revenues of the City, instead of being increased, have been absolutely diminished through its operation.

Section 48 confuses the distinction between a corporate franchise—the right to exist and to do business as a corporation—and a public franchise—the privilege to construct and operate a public utility in the City streets. The consideration paid by public service corporations for franchises to use public thoroughfares is not a tax, but the purchase price for the privilege conferred. These payments constitute a contractual obligation, the terms upon which the franchises were received. They were not intended to fix the amount of taxes which such property should be obliged to pay when once acquired. For the purpose of taxation, it is no business of the State whether the owner of a franchise acquired it as a gratuity or as a result of a good or bad bargain.

It is not claimed for a moment that the extent and nature of the fixed charges burdening a franchise should not be taken into account by the Assessors in determining its value for the purpose of taxation. But this, however, is quite a different matter from crediting, against taxes due, the fixed charges subject to which such property is held. Payments to the City of a percentage of gross earnings would, in fact, be taken into account in determining the value of the special franchise, just as any expense borne by the company is now taken into account. The principle of valuation approved by the courts is substantially this: That from the gross earnings are deducted all operating expenses and a reasonable sum as income upon property other than the special franchise. The balance is capitalized usually at 7 per cent., and this sum is the value of the special franchise.

By collecting the total amount of these fixed charges and no longer offsetting them against the taxes due, the City will, of course, impose a smaller tax on special franchises. Since these payments will then be deducted from the gross earnings, as any other operating and maintenance charges, the net earnings remaining to be capitalized will be diminished, and hence the assessed franchise value. The amount by which the taxes on any particular franchise will be reduced can be computed by multiplying the total deductions offset against the tax of such franchise by the current tax rate capitalized at 7 per cent., the percentage allowed under the net earning rule. The tax rate being 1.83 per cent. in New York County for 1912, the percentage by which the deductions should be multiplied in the above calculation, to arrive at the loss effected in the taxes imposed, would this year be 26.14.

To illustrate: A company paying \$7,000 annually in fixed charges to the City and earning \$35,000 net has a franchise assessment of \$500,000. Against the \$9,150 taxes on this assessment the company is entitled to offset the \$7,000 that it pays in the way of fixed charges. Taken all in all, the company, therefore, pays only \$9,150 to the City in fixed charges and taxes. If section 48 were repealed, this company would no longer have a franchise assessment of \$500,000. Since the \$7,000 in fixed charges would have to be deducted from what was formerly its net earnings, there would only be \$28,000 instead of \$35,000 to capitalize, and the assessment would, as a consequence, be reduced from \$500,000 to \$400,000. The company would then pay to the City a tax of \$7,320 on this assessment, and, in addition to this tax, the \$7,000 in fixed charges, which it could no longer offset against its taxes, making a total of \$14,320. The difference between the present tax of \$9,150 and the tax of \$7,320, assuming section 48 to be repealed, is 26.14 per cent. of the \$7,000 that constitute the fixed charges on the company's franchise.

Since the payments that the companies have stipulated to pay the City are not deducted from the gross earnings in estimating the franchise value, the City recovers 26.14 per cent. of the sums offset in increased taxes. In other words, there is a net loss to the City of 73.86 per cent. of the sum offset against taxes.

If section 48 is repealed, the income derived by the City from the companies may be stated in either of two ways:

1. An amount equal to the present taxes, diminished by an amount equal to 26.14 per cent. of their rent payments, plus the amount of their payments for rent.
2. An amount equal to the present taxes, plus 73.86 per cent. of their payments for rent.

The principle as here outlined applies only in those cases where the net earnings are not completely offset by the payment of fixed charges. Companies making no net earnings in excess of fixed charges would, of course, as now, pay no taxes on the intangible franchise value. The franchise has no value. It would pay taxes on the tangible property in the streets.

A further argument for the repeal of section 48 is that it obliges the counties in The City of New York to pay a disproportionate part of the State tax. The State tax is apportioned among the sixty-one counties of the State, according to their respective total assessments for the purposes of local taxation. If it were not for section 48, the City would collect these fixed payments in addition to the special franchise tax from the companies. But, because these payments are in lieu of taxes, the City, instead of deriving revenue from two sources in the case of any particular company, from special franchise tax and percentages on gross receipts, car license fees, tolls, etc., derives an income, in effect, from but one, the special franchise tax, neglecting for the moment the slight amount by which such payments sometimes exceed the special franchise tax. Reducing the fixed charges burdening a special franchise in this manner naturally augments its value and renders it liable to a much larger assessment than to which it would otherwise be subject, but never on an assessment sufficiently large to oblige a company to pay taxes of an amount that would equal the money that it would pay to the City in fixed charges and in taxes if no deductions were allowed. Its effect is twofold: (1) It diminishes the City revenue, and (2) it artificially expands the assessment roll for the purposes of State taxation. Capitalizing the deductions allowed at present in the City of New York,

\$1,025,000 a year, at a tax rate of 2 per cent, the assessment on which we are taxed for State purposes is inflated to the extent of \$51,250,000. In other words, the City has to pay State taxes on an assessment of more than \$50,000,000, from which it itself cannot collect any taxes. According to the report of the State Board of Tax Commissioners in 1910, there were only thirteen counties of the sixty-one in the State, not counting the four in the City of New York, that had an equalized assessment equal to this amount. To give some idea of how unequally New York City is taxed for State purposes because of section 48, it is only necessary to state that this assessment on which we are taxed, but which, in fact, we do not possess, is almost equal to the total amount at which the real and personal estate of the six counties in the State having the smallest assessments—Hamilton, Schuyler, Sullivan, Lewis, Schoharie and Yates—were assessed and equalized in the year 1910. These six counties had an equalized assessment for this year of \$57,553,941.

It would be just as logical for the State to capitalize and tax the revenue derived by The City of New York from its docks and water service as to capitalize and tax the payments made by these companies to the City.

5. Recipients of New Franchises Waive Deductions.

Since 1906 the City, in granting new franchises, has attempted to protect itself from section 48 by inserting the following clause in all franchises:

"Any and all payments to be made by the terms of this contract to the City by the company shall not be considered in any manner in the nature of a tax, but such payments shall be made in addition to any and all taxes of whatever kind or description now or hereafter required to be paid by any ordinance of the City, or resolution of the Board (Estimate and Apportionment) or any law of the State of New York."

Before the City adopted the policy of thus obliging the recipients of new franchises to waive the right to all deductions, a company, which received a franchise to extend its railway system, might apply the excess of the percentages over and above the franchise tax of such extensions to the offset of taxes due upon other lines of the company which were, probably, in existence prior to the granting of the franchise for extension. Should the company receive extensions so that the lines constructed as extensions would form a considerable part of the whole system operated by the company, then the deductions allowed under section 48 might very probably exceed the entire special franchise tax upon all the lines of the company. A company might thus be able to entirely escape taxation upon its tangible as well as intangible property.

6. Immediate Effect of Section 48.

From the first year of its operation the effect of section 48 has been to reduce the total amount of money paid by different corporations to the City in the way of taxes on property, percentages on gross earnings, fees, etc. The deductions in some cases have been applied in such a way as not only to offset the entire tax on the franchise itself, but also that on part or all of the tangible property. A case in point is that of the Twenty-eighth and Twenty-ninth Street Crosstown Railway Company. In 1899, the year before the tax went into operation, this company paid into the City Treasury \$744.12 taxes on its tangible property and \$5,015.73 in the nature of rent charges. In 1900, the year in which the Special Franchise Tax Law took effect, the company had an assessed tax of \$5,278. Against this, however, it was allowed deductions under section 48 to the extent of \$5,015.73 in the nature of rent charges. The actual tax that it, therefore, paid on its tangible and intangible property was only \$262.27, or \$481.85 less than it had paid the preceding year on its tangible property alone. The same thing took place in the case of the Baltimore and Ohio Railroad Company, and also the Broadway and Seventh Avenue Railroad Company. In 1899 the Baltimore and Ohio Railroad Company paid \$74.41 taxes and \$50 rent charges to the City. In 1900 its tax bill of \$67.43 was offset by \$50, which it paid in fees. The actual tax that the company paid on its tangible and intangible property was, therefore, only \$17.43, or \$56.98 less than it had paid the preceding year on its tangible property alone. As a result of section 48, the Broadway and Seventh Avenue Railroad Company paid taxes on neither its tangible nor intangible property in 1900, although in 1899 it had paid \$8,433.36 taxes on its bare tangible property. In 1899 this company paid a total of \$27,083.36 to the City, \$8,433.36 in taxes and \$18,650 in fees. In 1900 the tax levy against it had increased to \$72,026.46, but this was all wiped out by the payment of fees aggregating \$150,224.34. Section 48 also exempted the Central Crosstown Railroad Company from paying any taxes on its tangible and intangible property in the year 1900. In 1899 it paid a total sum of \$8,721.60 to the City, \$868.14 in taxes on its tangible property and \$7,853.46 in fees. In 1900 the \$7,853.46 which it paid in fees entirely offset the \$6,504.59 taxes assessed against it. The Central Crosstown Railroad Company consequently paid \$868.14 less to the City in 1900 in fees and taxes than it did in 1899. Had it not been for section 48 it is fair to assume that this sum at least, and probably a greater one, would have been paid to the City. These are not rare and exceptional instances. They might readily be multiplied. The Bleecker Street and Fulton Ferry Railroad, the Central Railroad Company of New Jersey, the New York and Harlem River Railroad Company, and the Union Railroad Company are all known to have profited immediately and very materially in the year 1900 by section 48 in the partial or complete offset of taxes which it effected for them.

7. Effect of Section 48 in Later Years.

The deductions made pursuant to section 48 in the case of the Christopher and Tenth Street Railroad Company for the years 1906 and 1909 exceeded the entire Special Franchise Tax, so that for those two years the company paid no tax whatever upon its tangible property in the street, as the deductions under section 48 must, of course, be considered solely as the payment upon its intangible property. During the years 1907 and 1908 the special franchise tax on this company exceeded the amounts deducted under section 48 by a very small margin.

The deductions allowed under section 48 initiated either a partial or a complete exemption from taxation, or, what amounts to the same thing, the imposition of a lower tax rate, in the case of these corporations. In 1907 the excess was only equal to \$536.08, which would represent a tax upon an assessment for that year of approximately \$36,200 as the tangible value, or a tax rate of .04699 per cent on its assessed valuation of \$1,140,683.10. The regular tax rate in New York County for this year was 1.48499, or more than thirty-one times that paid by the Christopher and Tenth Street Railroad Company. In 1908 the excess was only \$267.90. This represented an assessment of approximately \$16,500, or a tax rate of .02705 per cent on its assessed valuation of \$990,193.11.

The tax rate for New York County for that year was 1.61407 cents, almost sixty times that paid by this company. Why a public service corporation, possessing approximately nine miles of single track of the underground electric railway type with conduits, electric cables and all the appurtenances necessary for the operation of the railway in the streets should pay no taxes whatever, or, if paying, then at an absurdly reduced rate, is not quite plain when the smallest owner of other kinds of property is not only assessed, but also taxed at the full rate. To the laymen such a policy commands itself for neither exact nor equal justice.

The Christopher and Tenth Street Railway Company is only required to pay three per cent, of its gross receipts. For a period of nearly twenty-six years it was obliged to pay three per cent, of its gross receipts, and in addition thereto a tax upon its tangible property in the streets. Since the passage of the Special Franchise Tax Law, however, and thirty-three years after it was granted its franchise, that is in 1906, it was absolutely relieved from the payment of what was, before the passage of this law, the tax upon its tangible property. A like condition existed in 1909.

Instances where the deductions if allowed would have exceeded the Special Franchise Tax might readily be multiplied. In 1908 the Twenty-eighth and Twenty-ninth Street Crosstown Railroad Company paid fixed charges to the City amounting to \$6,036.62. This sum, which represented five and a half per cent, on its gross receipts, completely offset the franchise tax of \$5,372.60 on its 6.769 miles of single track. In 1908 the five per cent, of the gross receipts paid by the Southern Boulevard Railroad Company to the City totalled \$3,368.88. Its franchise tax for that year was only \$3,163.67. In 1909 \$4,296.26 represented the rental payments of this company. Its special franchise tax for that year was not more than \$3,288.95. Like the Christopher and Tenth Street Railroad Company, for the years 1906 and 1909, and the Twenty-eighth and Twenty-ninth Street Crosstown Railroad Company for the year 1908, the Southern Boulevard Railroad Company paid no taxes whatsoever for the two years 1908 and 1909. Yet this company had property tangible and intangible assessed at \$196,000, and operated 7,874 miles of track.

In 1909, the deductions in the case of the Union Railway Company exactly equalled the special franchise tax. No tax was, therefore, paid upon the tangible property of the company in the streets, which consists of more than one hundred miles of single track with the necessary appurtenances thereto, and which would necessarily be paid were it not for the existence of section 48 of the Special Franchise Tax Law.

Another example is that of the Forty-second Street, Manhattanville and St. Nicholas Avenue Railway Company. During the nine years, 1901-1909, inclusive, the

excess amounts paid by this company for taxes over the amounts deducted were merely nominal. Even if considered as taxes upon the tangible property of the company in the streets, they would by no means represent a proper tax. The company operates 18,244 miles of track. It pays three per cent, of its gross receipts on a portion of its line and five per cent, on another portion.

In the year 1908, the excess of the tax, as adjusted, over the fixed charges paid by the company to the City was only \$12,554.18. Capitalized at the regular tax rate of New York County for that year, this would represent an assessment of approximately \$7,800, a sum that could only represent an infinitesimal part of its tangible value. The special franchise of the company was assessed at \$3,601.807. Expressed in terms of a tax rate on this valuation, the company in 1908 paid taxes at the rate of .34855 cent. The regular tax rate in New York County for 1908 was four and six-tenths times the rate at which the Forty-second, Manhattanville and St. Nicholas Avenue Railroad Company was taxed.

There was a repetition of the situation described in the case of this company the following year—only more pronounced. The special franchise was then assessed at \$3,143.695. If taxed as other property owners, the company would have paid \$52,752.44 taxes on this assessment. But since the company paid \$46,745.33 to the City for privileges conferred upon it by the latter, and since section 48 defined this payment to be in the nature of a tax, the company paid, strictly speaking, only \$6,007.11 in taxes to the City. Special franchise tax or no special franchise tax, the City would have collected the \$46,745.11. Capitalizing the excess of the tax over the fixed charges, \$6,007.11, at the regular tax rate of New York County for the year 1909, the company paid taxes on an assessment of approximately only \$358,000. If expressed in terms of a tax rate on the assessed valuation of its special franchise, \$3,143.695, the company paid taxes to the City at the favored rate of .19108 cent. The tax rate for New York County for the same year was about eight and eight-tenths times this.

The expressed purpose of the Special Franchise Tax Law was to secure exact and equal justice, neither more nor less. What exactness is there in taxing one corporation at a no cent rate; another at a .02705 cent rate; and yet another at a .34855 cent rate? Can a tax of such an uneven rate be described as equal? Where is the justice in partially or altogether exempting public service corporations from taxation when the poorest peddler gets no rebate on the payment of his license fee? Unless we are ready to acclaim these corporations as being of a superior order, and therefore clothed with certain rights and immunities not conferred upon common folk, the special franchise tax can be deemed neither exact, equal nor just.

The only reason assigned for making these payments deductible from the special franchise tax is that they themselves are in the nature of a tax and that their collection would therefore result in double taxation. Section 48 is utterly indefensible on this ground. All standard authorities define a tax as being a compulsory contribution exacted by a government to defray the expenses which it incurs in the promotion of the common interest without reference to any individual benefits conferred. Rent, on the other hand, is a fixed, periodical compensation made by a tenant to an owner of property for the enjoyment of its possession and use. Since these payments, therefore, are not in the nature of a tax, but of a rental, their collection cannot possibly result in double taxation. But for the sake of argument, it might be assumed that they are in the nature of a tax. Making this admission, we have a most anomalous situation. To hold that a company with a large franchise value and well able to pay these fixed charges should have them deducted from their tax while a company having so small a franchise value that its tax does not even equal its fixed charges should not only be required to pay the entire amount of such tax, but also the amount by which its fixed charges exceed its assessed tax, is an untenable position. If these charges were really in the nature of a tax, the amount by which they exceeded the tax ought logically to be cancelled, or, if collected, refunded to the company paying them, as was once done in the case of certain corporations. If these charges are in the nature of a tax, then any company paying a sum of money that exceeds the regular tax on its franchise value is simply to that extent subject to what might be termed: (1) either a surtax on its franchise value—a surtax of a rate varying with the value of its franchise and the amount of such excess charges, or (2) else a tax at the regular rate on an assessed franchise value, which it does not and probably never will possess—the size of this assessment depending upon the amount of such excess charges, as before, and the per cent, of the regular tax rate. The first view presents a situation which is sufficiently bad—one of both double and regressive taxation; the second, an unheard of condition in public finance—the actual assessment and taxation of property that does not exist.

Still assuming these fixed charges to be in the nature of a tax, the companies subject to the flagrantly unjust taxation which we have described would in many instances be those least able to bear it. Since the franchise value varies directly with the profitability of the franchise, an unprofitable franchise would be assessed at so low a figure that its tax would probably not even equal the fixed charges burdening the franchise.

To be consistent, there is no middle course; these fixed charges must be irrevocably either in the nature of a tax or in the nature of a rental. They simply cannot be part of each. If they are to be arbitrarily considered in the nature of a tax, the City should positively no longer attempt to collect percentages on gross earnings, car license fees, tolls, etc., and the laws providing for the collection of these moneys ought to be repealed immediately. Their continued existence on the statute books, if we are to view these payments as being in the nature of a tax, can only result in the most flagrant injustice.

But if these payments are in the nature of a rental—and according to all standard lexicographers they are in the nature of a rental—their collection should be prosecuted with the utmost vigor, neither deducting them from nor offsetting them against the special franchise tax. Only by doing this—that is, by repealing section 48 root and branch—will uniformity be introduced in the taxation of franchises and the burdens of taxation equitably distributed between franchises and other forms of property.

8. Deduction of Bridge Tolls.

Probably no instance better illustrates the utter absurdity of these deductions than that of the Brooklyn Union Elevated Railroad Company.

The City owns the tracks upon which cars and trains are operated over all the bridges crossing the East River. The companies using these tracks are required to pay the City certain sums of money designated as tolls, as rental. Although it is impossible to see how these payments are in the nature of a tax, the courts have held them to be deductible from the special franchise tax of the companies paying them.

Among these companies is the Brooklyn Union Elevated Railroad Company, which uses the Brooklyn and Williamsburg Bridges. In recent years this company has had from one-third to nearly one-half of its special franchise tax rebated by the tolls which it has paid for the use of these bridges. Although in 1909 the company owned 97 miles of track, the tracks used by it on the bridges amounted to 6.79 miles. The tolls paid for the use of this small track mileage owned by the City cancelled the special franchise tax on a very considerable portion of the company's property.

The Brooklyn Heights Railroad Company is one of the many subsidiary companies of the Brooklyn Rapid Transit Company. Since the tax on some of these subsidiary companies is not sufficiently large to obtain the fullest advantage of the offsets allowed, the Brooklyn Rapid Transit Company applies the surpluses of such offsets in the case of any one subsidiary company onto the taxes of the others held by it that do not possess so large deductible amounts. If the tolls were strictly applied as offsets against the taxes of the companies to which the City originally contracted the privilege of using the bridges, and not at all against the taxes of any companies that may have become lessees or associates with the original grantees, the City would derive some small revenue from its bridges. The Brooklyn Heights Railroad Company may be taken as an illustration. This company, with 3.985 miles of track in 1910, had a special franchise assessment of \$75,000. The tax on this assessment was \$1,361.24. The car tolls paid by this company, being \$63,678.10, exceeded the amount of the tax against which they might be offset by \$32,316.86. But since the Brooklyn Heights Railroad Company was a subsidiary of the Brooklyn Rapid Transit Company, and since the taxes on the other subsidiaries of this company far exceeded their deductible offsets under section 48, this sum of \$32,316.86 was credited against the taxes due from these other companies. Had it not been possible for one company to credit its surplus offsets to another company thus, the City in this one instance would have collected \$32,316.86 in taxes which it did not receive. The evidence is so preposterous as to warrant the assertion that if all the railway companies in the City were to combine, and if the policy of permitting one branch of this consolidated company to credit its surplus offsets against the taxes of another branch, as at present, the City would not collect one single penny in percentages on gross earnings, car license fees, tolls, etc., that would not be offset against the special franchise tax of such combination.

The special franchises of the four subsidiary companies of the Brooklyn Rapid Transit Company using the Brooklyn and Williamsburg Bridges, the Brooklyn Union Elevated Railroad Company, the Brooklyn Heights Railroad Company, the Brooklyn, Queens County and Suburban Railroad Company and the Nassau Electric Railroad Company, were in 1910 in the aggregate assessed at \$35,580,400. The tax on this assessment was \$645,780.68. But as the car tolls of these companies amounted to \$274,651.21, they in effect only paid \$371,129.43 in taxes. During the six years 1905-1911 inclusive the deductions allowed in the way of car tolls for these four companies totalled \$1,403,453.35.

The following statement shows the assessed valuation and tax on the special franchises of the four subsidiary companies of the Brooklyn Rapid Transit Company, and the tolls offset against such tax in the year 1910:

Brooklyn Union Elevated Railroad Company	\$19,619,000.00	\$356,082.88	\$173,406.80
Brooklyn Heights Railroad Company	75,000.00	1,361.24	63,678.10
Brooklyn, Queens County and Suburban Railroad Company	2,600,000.00	47,189.74	18,341.85
Nassau Electric Railroad Company	13,286,400.00	241,146.82	19,224.50
	\$35,580,400.00	\$645,780.68	\$274,651.25

The following statement shows the moneys received from the subsidiary companies of the Brooklyn Rapid Transit in car tolls for the use of the Brooklyn and Williamsburg Bridges and which were certified by the Commissioner of Bridges to the Comptroller for deduction from their special franchise taxes under section 48, 1905-1906 to 1910-1911 inclusive:

	1905-6.	1906-7.	1907-8.	1908-9.	1909-10.	1910-11.
Brooklyn Heights R. R. Co.—						
Brooklyn Bridge	\$39,448.15	\$37,656.60	\$42,043.00	\$37,447.30	\$38,046.10	\$38,518.00
Williamsburg Bridge	8,896.00	12,131.35	14,248.40	14,367.10	16,420.55	17,052.80
Brooklyn Bridge Local			4,875.80	7,893.45	7,998.00	8,107.30
	\$48,344.15	\$49,787.95	\$61,167.20	\$59,707.85	\$62,464.65	\$63,678.10
Nassau Electric R. R. Co.—						
Brooklyn Bridge	\$19,069.95	\$19,545.45	\$21,698.70	\$17,513.90	\$15,253.45	\$14,837.95
Rental, Washington street siding	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Williamsburg Bridge	4,429.35	3,995.60	4,149.80	3,423.50	3,303.95	3,386.55
	\$24,499.30	\$24,541.05	\$26,848.50	\$21,937.40	\$19,557.40	\$19,224.50
Brooklyn Union Elevated R. R. Co.—						
Brooklyn Bridge	\$91,000.00	\$91,000.00	\$128,999.30	\$142,282.20	\$140,326.70	\$137,667.20
Williamsburg Bridge				29,819.30	35,772.00	35,739.60
	\$91,000.00	\$91,000.00	\$128,999.30	\$172,101.50	\$176,098.70	\$173,406.80

	Assessed Valuation of Land.	Annual Increase in Assessment.	Per Cent. Increase in Assessment.
1906	\$3,367,233,746.00		
1907	3,558,893,954.00	\$191,660,208.00	5.8
1908	3,843,165,597.00	284,271,643.00	7.9
1909	3,885,727,207.00	42,561,710.00	1.1
1910	4,001,129,651.00	115,402,444.00	2.9
1911	4,555,925,277.00	554,795,626.00	13.3
Total			

APPENDIX XI.

CONSTITUTIONALITY OF THE UNEARNED INCREMENT TAX.
(By Frank J. Goodnow. Excerpt from "Social Reform and the Constitution," 1911; Pp. 279-281. Reprinted by Permission of the Author.)

At a very early time in our history resort was had to a method of taxation which has since come to be known as assessment for local benefit. It was justified from the point of view of expediency on the theory that property specially benefited by some local improvement should be specially taxed for that improvement. It was justified from the point of view of its constitutionality on the theory that the Legislature had almost unlimited discretion in the distribution of the burden of taxation, and could therefore determine that particular property should be selected for taxation for particular purposes. This, e. g., is the view of the Court of Appeals of the State of New York, in which this method originated. (People v. Mayor, 4 N. Y., 419.) It is also the view which was subsequently taken by the Supreme Court of the United States. (French v. Barber Asphalt Paving Co., 181 U. S., 324.) It is not, however, the view approved by the courts of most of the States, which have claimed the right to review the determination of the Legislature that particular property was benefited by particular improvements.

In States, therefore, where a strict uniformity in property taxation is required, an increment of land value tax which did not provide for the expenditure of the proceeds of the tax in such a way as, in the opinion of the court, to benefit the land whose increment of value was taxed, might conceivably be regarded as either violating the principle of uniformity, if considered as a tax pure and simple, or as not benefiting the property, if considered as an assessment for local benefit.

But from the point of view of the Federal Constitution, there would apparently be no objection to such a tax. In States having a liberal constitution, like that of New York, it would be upheld as a tax pure and simple, and if the proceeds of the tax were devoted to undertakings which could be shown to benefit the property taxed, it could be upheld in other States as a local assessment.

It would seem, therefore, that everywhere throughout the country a tax on the increment of land value in a city would be proper if the proceeds of the tax were placed in a fund from which improvements shown to benefit the whole city should be paid for, particularly if the tax were low. For under these conditions it would not be said in a particular case that the tax imposed exceeded the benefit conferred, which might be presumed from the actual increment of value of the land upon which the tax was imposed.

In States like New York, where it could be justified as a tax pure and simple, the rate might be made much higher, for it would not be so necessary to show a direct relation between the increment of value and the benefit.

APPENDIX XII.

EXCERPTS FROM MR. LLOYD-GEORGE'S BUDGET SPEECH RELATIVE TO THE UNEARNED INCREMENT TAX.

(Parliamentary Debates, Hansard's (Official Report), 1909, Volume IV., Cols. 532-8.)

The growth in the value, more especially of the urban sites, is due to no expenditure of capital or thought on the part of the ground owner, but entirely owing to the energy or the enterprise of the community. Where it is not due to that cause, and where it is due to any expenditure by the urban owner himself, full credit ought to be given to him in taxation, and full credit will be given to him in taxation. I am dealing with cases which are due to the growth of the community and not to anything done by the urban proprietor. It is undoubtedly one of the worst evils of our present system of land tenure that instead of reaping the benefit of the common endeavor of its citizens a community has always to pay a heavy penalty to its ground landlords for putting up the value of their land. There are other differences between these classes of property (agricultural, mineral and urban) which are worth mentioning in this connection, because they have a real bearing upon the problem. There is a remarkable contrast between the attitude adopted by a land owner towards his urban and mineral properties and that which he generally assumes towards the tenants of his agricultural property. I will mention one or two of them. Any man who is acquainted with the balance sheets of a great estate must know that the gross receipts do not represent anything like the real net income enjoyed by the land owner. On the contrary, a considerable proportion of those receipts are put back into the land in the shape of fructifying improvements and in maintaining and keeping in good repair structures erected by them which are essential to the proper conduct of the agricultural business upon which rents depend. Urban landlords recognize no obligation of this kind, nor

	1905-6.	1906-7.	1907-8.	1908-9.	1909-10.	1910-11.
Brooklyn, Queens County and Suburban R. R. Co.—						
Williamsburg Bridge	.... \$10,081.05	\$12,202.80	\$16,460.20	\$15,561.25	\$16,441.85	\$18,341.85
	\$173,924.50	\$177,531.80	\$233,475.20	\$269,308.00	\$274,562.60	\$274,651.25

Recapitulation.

1905-6	....	....	....	....	....	\$173,924.50
1906-7	....	....	....	....	....	177,531.80
1907-8	....	....	....	....	....	233,475.20
1908-9	....	....	....	....	....	269,308.00
1909-10	....	....	....	....	....	274,562.60
1910-11	....	....	....	....	....	274,651.25

\$1,403,453.35

9. Increase of Revenue Resulting From Repeal of Section 48.

At present the deductions allowed under section 48 approximate \$1,025,000 annually. The loss to the City is not this entire amount, because its payment would reduce the value of the special franchise by the capitalized value of the payment, as previously explained. The gain, therefore, would be about three-fourths of this sum, which represents the amount by which the City revenues will be increased if this clause is repealed. Capitalizing the increased revenue at a tax rate of two per cent, it will be seen that section 48 deprives the City of an annual income equivalent to the tax on an assessed valuation of about \$38,000,000, or a valuation almost equal to the assessment of all the land in the Borough of Richmond.

APPENDIX X.

EFFECT OF PROPOSED TAX ON UNEARNED INCREMENT IN THE CITY OF NEW YORK.

The following is a statement showing the annual assessed valuation of land in The City of New York, 1906-1911, inclusive, the annual increase and the annual per cent. increase in such assessment and the cumulative amount by which such assessment has been increased since 1906. The statement also shows the estimated amount of such cumulative increases in the assessment after allowing for the depreciation that would have been effected in rising land values by an increment tax of one per cent. the amount that would have been lost in real estate taxes on account of such smaller assessments and the product of such increment tax with and without allowance for the real estate taxes lost because of its imposition. The calculations are on the basis of a prevalent rate of interest of five per cent.; a tax rate on ordinary land values of 1.83 per cent.; and an increment tax rate of one per cent.

The amount of revenue produced by the increment tax would be larger than is shown in this table, for here it is computed upon only the net increase in the assessed valuation, whereas in operation it will be levied upon the total increment in land values, which will not be subject to reduction because certain other pieces of land have depreciated.

Cumulative Increase in Assessment of Land Since 1906.	Cumulative Increase in Assessment as Depreciated on Account of Increment Tax.	Amount Lost in Real Estate Taxes on Account of Depreciated Assessment.	Amount of Increment Tax at One Per Cent.	Amount of Net Revenue Obtained by an Increment Tax of One Per Cent.
\$191,660,208.00	\$167,310,245.00	\$445,604.32	\$1,673,102.45	\$1,227,498.13
475,931,851.00	415,148,728.00	1,112,331.15	4,151,487.28	3,039,156.13
518,493,561.00	452,247,715.00	1,211,804.88	4,522,747.15	3,310,942.27
633,896,005.00	552,938,661.00	1,481,519.40	5,529,386.61	4,047,867.21
1,188,691,631.00	1,036,879,162.00	2,778,168.19	10,368,791.62	7,590,623.43
			\$7,029,427.94	\$26,245,515.11
				\$19,216,087.17

do mineral royalty owners. They spend nothing in building, in improving, in repairing or in upkeep of structures essential to the proper conduct of the business of the occupiers. The urban land owner, as a rule, recognizes no such obligation. I again exclude the urban land owner who really does spend money on his property; that ought to be put to his credit. The rent in the case with which I am dealing is a net rent free from liabilities or legal obligation. Still worse, the urban land owner is freed in practice from the ordinary social obligations which are acknowledged by every agricultural land owner towards those whose labor makes their wealth.

It is true in the rural districts that there are good landlords and there are bad landlords. But in this respect there are so many good landlords in the country to set up the standard that even the worst are compelled to follow at a great or less distance. But the worst rural landlord is

Unearned Increment.

My present proposals are proposals both for taxation and for valuation. Although very moderate in character, they will produce an appreciable revenue in the present year and more in future years. The proposals are three in number.

First. It is proposed to levy a tax on the increment of value accruing to land from the enterprise of the community or the land owner's neighbors. We do not propose to make this tax retrospective. It is to apply to future appreciation in value only and will not touch any increment already accrued. We begin therefore with a valuation of all land at the price which it may be expected to realize at the present time, and we propose to charge the duty only upon the additional value which the land may hereafter acquire. The valuations upon the difference between which the tax will be chargeable will be valuations of the land itself—apart from buildings and other improvements—and of this difference, the strictly unearned increment, we propose to take one-fifth, or 20 per cent, for the State.

We start with the valuation of the present moment. No increment that has accrued before the date of the valuation will count. We value the land at its present value and then count the increment from that point. You get the increment on two bases. You get it when the land is sold. Then it will be discovered what the actual increment is. We propose to charge 20 per cent. on the increment which the landlord receives, ascertained by comparing what he receives with the valuation to be made immediately after this bill. It would be also made on the passing of the property upon death, so that there will be an increment of estate duty, and if there is any increment which is not due to expenditure by the landowner himself on improvements, but is due merely to the appreciation of land in the neighborhood, owing to the growth of population or some other cause, then the same charge would be made on that increment. Corporations (which do not die), will pay upon property owned by them at stated intervals of years, being allowed the option of spreading the payment of the duty upon the increment accruing in one period over the following period by annual instalments.

APPENDIX XIII.

THE ENGLISH UNEARNED INCREMENT TAX OF 1909.

An Analysis of the Act in so Far as It Affects Municipalities.

(Authorities Consulted: The Finance Act, 1910, 10 Edw. VII, C. 8; J. Wylie, The Duties on Land Values and Mineral Rights, 1910. Edward S. Cox-Sinclair and Thomas Hynes, The Taxation of Land Values under the Finance Act, 1910.)

I. The Levy and Collection of the Increment Duty.

As defined by the act, increment value is deemed to be the amount (if any) by which the site value of the land, on the occasion on which increment value duty is to be collected, exceeds the original value of the land.

The act prescribes four occasions on which increment value duty shall be charged, levied and paid:

1. The transfer on sale of the fee simple of the land or of any interest therein less than the fee simple.
2. The grant of a lease of the land for a term of years exceeding fourteen.
3. The passing of the land or of any interest in the land on a death.
4. Those periods provided in the act at which the tax shall be levied in cases where the land or any interest therein is held by a body corporate or unincorporate in such a manner as not to be liable to death duties.

In determining the duty in either of the above cases, the fee simple of the land is taken as the unit value. The amount of duty levied in those cases where the interest involved is less than the fee simple, therefore, depends upon the ratio which such interest bears to the fee simple. In so far, however, as the duty or any proportionate part of it, has on any previous occasion been paid, it shall not again be collected.

To protect those landlords, the interest or the fee simple in whose land during the last twenty years has undergone a decrement instead of an increment in value, the act provides that such persons may substitute the higher value for the original site value as otherwise ascertained by the act. The depreciation need not necessarily have been suffered by the present holders in order that such land might be exempted thus. For the purposes of this clause, the site value at that time shall be estimated by reference to the consideration given on the transfer in the same manner as after April 30, 1909. This value may also be calculated on the amount that any advance has been made on a mortgage of the interest in or the fee simple of the land during such period. Application for making this substitution must be made within three months after the original site value has been settled.

As increment value duty sometimes falls due where the full increment duty of an occasion is not chargeable on account of the subject then assessable being only a partial interest of the original value, the act provides that the Commissioners of Inland Revenue shall in those cases only collect duty on such proportionate share of the whole of which no increment value is deemed to have been taxed on any previous occasion. To be more explicit, a piece of land originally sold as a unit may be later very much subdivided and disposed of in many different parcels. That the market value of the respective plots should now be proportionate to the number of square feet that each bears to the merged or integral area of all, is extremely problematical. The value of the respective parcels after replotting clearly depends upon the relative desirability of each as a separate unit compared with other lots, and not upon the proportion that its area once bore to a larger undivided tract. After having calculated what relative amounts the divided plots formerly contributed to the one-time original site value, the Commissioners proceed on this basis to assess the accrued increment. Although the assessment is sufficiently complicated in the case of subdivided areas, it is yet more so when many individual plots are as such obliterated and merged into a large one, especially in those instances where all the replotting is not contemporaneous.

An increment of 10 per cent. on the site value of the land over the last preceding occasion, on which duty was levied, is regarded exclusively as the owner's profit, and is therefore deducted from assessment. If the sale price at the present occasion does not exceed the purchase price of the last occasion by more than ten per cent., the duty is remitted and deemed to have been paid in its entirety. The tax, however, being fixed without any regard to the actual increase in any case, it is, therefore, necessary—lest this allowance be improperly taken advantage of by fictitious transfers—to impose a limit upon the total remission that might be claimed within a given period. It is consequently provided that no remission shall on any occasion be given that will make the amount of the increment value on which duty has been remitted during the previous period of five years exceed 25 per cent. of the site value of the land on the last occasion prior to the commencement of that period.

A most interesting illustration of the practical application of this provision is given by Mr. J. Wylie. "Let the original site value be assumed," he says, "to be at 1,000 pounds, as fixed on the original valuation as in April, 1909, under sections 25 to 32. Assume an 'occasion' in 1912, on which the site value is ascertained to be 1,500 pounds, and the increment value therefore 500 pounds. This being the first occasion, that 500 pounds is deemed to be reduced by an amount equal to 10 per cent. on the original 1,000 pounds, i. e. by 100 pounds, the amount on which duty is payable being thus 400 pounds instead of 500 pounds; but the duty is deemed to have been paid on the full 500 pounds. If a second 'occasion' arises in 1914 and the site value is then ascertained to be 2,000 pounds, the increment value (i. e. the excess over the original site value) is 1,000 pounds. This 1,000 pounds is deemed to be reduced by an amount equal to 10 per cent. of the 1912 site value, namely 150 pounds, leaving 850 pounds. On this 850 pounds, the duty will be 170 pounds; from this must be subtracted the duty paid and deemed to have been paid in 1912 (one-fifth of 500 pounds, or 100 pounds), leaving 70 pounds now payable. So far as the proviso is concerned it will be seen that in the five years preceding 1914 the amount of the increment value on which duty has been remitted has been 100 pounds and 150 pounds, or 250 pounds in all. This does not exceed 25 per cent. of the only site value with which, by that proviso, it can be compared, namely, the original site value of 1,000 pounds, therefore the whole deduction is allowable. But if a further occasion arises in 1915, and the site value is then 2,500 pounds, no further deduction under this section is allowable, the maximum for the five-year period preceding 1915 having been already reached. If a fourth occasion arises, say in 1918, and the site value is then 3,000 pounds, the increment value is 2,000 pounds. Ten per cent. of the site value on the last preceding occasion (2,500 pounds in 1915) is 250 pounds. The other remission in the five years, 1913 to 1918, has been 150 pounds in 1914 (there being no remission in 1915), making in all 400 pounds. The last occasion prior to the commencement of the period 1913 to 1918 was in 1912, on which the site value was 1,500 pounds, of which 25 per cent. is 375 pounds. Four hundred pounds is, therefore, 25 pounds above the limit, and consequently only 225 pounds can be allowed in 1918. (Assuming that the words 'no remission shall be given * * * * * on any occasion which will make the amount of the increment value on which duty has been remitted * * * * *'

exceed 25 per cent., etc., mean that 250 pounds must be reduced, not entirely disallowed, which seems to be their proper interpretation). This 225 pounds will be deducted from the 1918 increment value of 2,000 pounds, leaving 1,775 pounds, on which the duty is 355 pounds, less all the duty previously paid or deemed to have been paid since the beginning." (The Duties on Land Values and Mineral Rights, pp. 79-80.)

The increment tax is paid by the transferee or lessor. The term "lessor" includes underlessors. Mortgagors, who have been subject to foreclosure proceedings, are considered to be in the same position as a transferee, and are, therefore, made liable to the payment of the increment duty.

To facilitate the collection of the duty, it is enacted that the transferor or vendor on an occasion shall furnish the Commissioners either the instrument itself, by means of which the transaction was negotiated or such reasonable particulars as will enable the Commissioners to calculate the present site value thereof. Failure to comply with this requirement, whether wilful or unwilful, is punished by a fine not exceeding ten pounds and by the payment of interest at the rate of 5 per cent. per annum on any duty ultimately payable by such person.

Although declared to be a stamp duty, the increment duty is not necessarily collected by stamps. But all instruments must be duly stamped to indicate the payment of the duty. An instrument is deemed unstamped unless it has the proper stamp affixed indicating either that the duty has been paid, or that it has been assessed and secured to the satisfaction of the Commissioners, or that no increment value duty is payable on the instrument. Where an instrument is so stamped, however, it shall notwithstanding any objection relating to the duty, be deemed to be duly stamped so far as respects that duty.

So long as the assessed duty remains unpaid, the transferor stands in the relation of a debtor to the Crown, and it is only in this capacity that the Commissioners may proceed against him. The land itself is free from any liability. The failure of a transferor to pay his increment value duty, therefore, does not at all prejudice the title of his successor, who may on a subsequent "occasion" treat the duty payable on a previous occasion as paid.

In any case where increment duty is paid, but the transaction in question is subsequently not carried into execution, the duty so paid shall be returned to the payer provided he makes application for its remission within two years.

Where the occasion on which increment value duty is payable is the death of a person on whose death the land, or an interest in the land is property passing within the meaning of the Finance Act, 1894, the increment value duty is assessed, collected and recovered as if it were an addition to the estate duty. But where any interest in land in respect of which increment value duty is payable is property passing to the personal representatives as such, that duty shall be payable out of that interest in land in exoneration of the rest of the deceased's estate. Were it not for this provision, the increment value duty would, as estate duty, be payable out of the residuary personal property of the deceased. In respect, however, of all property of the deceased, other than that assessed for increment value duty, the Crown as a creditor of such increment duty, has no priority over other creditors of the deceased, but ranks *pari passu* with them.

Where the fee simple of any land, or of any interest therein, is held by a body corporate or unincorporate on a permanent trust, so that there can be no death duties, the increment value duty is levied periodically every fifteen years, beginning with the year 1914. At these intervals a responsible officer of such bodies is required to deliver an account to the Commissioners of the increment value of their land during the last preceding fifteen years. If the officer of any such body fails to comply with this provision, the Commissioners may sue out a writ of summons commanding him to deliver an account and to pay the duty and costs of the proceeding. If the account thus furnished proves unsatisfactory to the Commissioners, they may themselves appoint persons to investigate the lands or the interests in land possessed by these bodies corporate and unincorporate and to assess the duty upon the increment value as reported by these agents. Bodies delinquent in paying the increment duty are liable to heavy fines. If the bodies so desire, they may pay the increment duty assessed on these periodical occasions in fifteen equal yearly installments, the first installment being due immediately after the assessment of the duty. The entire duty may also be paid up at once by a body, but such immediate payment is subject to no discount. If bodies corporate or unincorporate sell or lease their lands or their interests in land, they are, of course, like private individuals, liable to the ordinary provisions of the law.

II. The Method of Valuation for the Assessment of Increment Duty.

For the purposes of the increment value duty, the reversion duty, and the undeveloped land tax, all land in the United Kingdom is to be valued as on April 30, 1909.

In the meaning of the act "land" does not include any incorporeal hereditament issuing or granted out of the land.

The levy and assessment of the increment value duty is accomplished by a series of valuations. These are:

(1) Gross Value—This is the amount which the fee simple of the land, if sold in open market by a willing seller in its then condition, free from incumbrances and from any burden, charge or restriction (other than rates of taxes) might be expected to realize. The "gross value" as thus ascertained is not applied for purposes of taxation, but is merely the first step in the ascertainment of the final assessable site value.

(2) Full Site Value—It is obtained by deducting from the "gross value" the sum by which it is supposed would be diminished if the land were divested of any buildings and of any other structures (including fixed or attached machinery) on, in, or under the surface, which are appurtenant to or used in connection with such buildings, and of all growing timber, fruit trees, fruit bushes and other things growing thereon.

(3) Total Value—The reversion duty is assessed on the basis of total value. The total value of land means the "gross value" after deducting the amount by which the "gross value" would be diminished if the land were sold subject to any fixed charges; public rights of way, or public rights of user; rights of common; easements, and restrictive covenants and agreements as to its use entered into either before or after April 30, 1909, and which were at the time of their imposition, in the opinion of the Commissioners desirable to the interests of the public.

(4) Site Value—The assessable site value is arrived at by deducting the same amount from the "total value" as is to be deducted from the "gross value" for the purpose of obtaining the "full site value." The "gross value" is therefore the "site value" subject to the deductions made in arriving at the "full site value" and the "total value." Before this net value can be assessed for the increment duty, however, the Commissioners must make allowances for any part of the total value which it is proved is directly attributable to (1) capital expenditure in good faith for advertisement or improvement, including any expenditure for agricultural purposes which has added to its urban value; (2) land given by the owner for streets, roads, paths, squares, gardens or other open spaces for the use of the public; (3) expenditure by the owner freeing land from fixed charges, copyhold obligations and restrictive covenants and agreements, and (4) goodwill or any other matter which is personal to the owner or occupier. Finally, the Commissioners must deduct a sum sufficient to pay the cost of directing the land of all buildings, timber, trees or other things thereupon.

The Commissioners of Inland Revenue are required by the act to make as soon as possible a provisional valuation of each and every parcel of land separately occupied in the United Kingdom. Should the owner so request, the Commissioners are obliged to value the different portions of any parcels separately. The valuation thus made must show separately the total value and the site value respectively of the land, and in the case of agricultural land the value of the land for agricultural purposes where that value is different from the site value. All values are estimated as on April 30, 1909. After all objections and appeals have been disposed of this provisional valuation becomes the "original" valuation.

In arriving at this valuation the Commissioners have the authority to require the owner of the land, or any persons receiving rent in respect thereof, to furnish such particulars as to the ownership, tenure, area, character and use of the land, and the consideration given on any previous sale or lease, or any other matter which is in the power of such person or persons to give. In brief, the law may require a person to give all the information in his possession. Failure to comply with the demands of the Commissioners renders one liable to a fine not exceeding fifty pounds in amount.

If an owner sees fit he may furnish the Commissioners with his own estimate of the total value or the site value of the land, or both, and the Commissioners, in making their valuation, must give due consideration to the estimates so given.

When completed a copy of the provisional valuation is sent to the landowner. If

he makes no objections, and provided the Commissioners themselves do not make any corrections, it forthwith is adopted as the original valuation.

But if the owner should question the correctness of the provisional valuation, he may, within sixty days or in such extended time as the Commissioners see fit to give, make objections thereto and demand that it be amended. The Commissioners may, if they find sufficient ground to warrant such action, make such changes and alterations in the provisional valuation as to meet the landowner's objections. If the landowner is dissatisfied with the Commissioners' decision, his recourse lies in appeal.

III. Exemptions.

1. Agricultural Land.

Agricultural land is exempt from duty when it has no higher market value than its value for agricultural purposes only. But agricultural land, whether or not its agricultural value be its highest value, is exempt from increment value duty, provided it is occupied and cultivated by the owner and has been so for at least twelve months. Such owners are, however, untaxed only in case they do not own more than fifty acres in the aggregate with an average total value less than seventy-five pounds per acre and in case the annual rental value of the dwelling-house occupying such land does not exceed thirty pounds.

"Agriculture" is defined by the act as including the use of land as meadow or pasture land, or orchard or osier or woodland, or for market gardens, nursery grounds, or allotments.

In order to determine whether land used for agriculture is to be exempt, the Commissioners will have to ascertain on the original valuation both the "site value" and the "value for agriculture purposes." The two values, it is clear, though possibly, are not necessarily equal to each other. The site value may be either greater or smaller than the agricultural value. Whenever an occasion occurs, the two values must be calculated in order to determine which value is the greater. So long as the agricultural value exceeds the site value, increment value duty is, of course, not charged, be the increment in the agricultural value what it may. But if the site value on the other hand, overtakes and exceeds the agricultural value, the increment value duty is chargeable on the increment in the site value between two occasions. The idea of the act, therefore, is to exempt so much of the value of the land as depends upon its use for agriculture and to subject so much (if any) of the value as relates to its capacity for urban purposes.

2. Houses of Small Rental.

Nor is increment duty to be charged on the increment value of any land, not exceeding one acre in extent, which immediately before the occasion was for the previous twelve months the site of a dwelling house occupied by the owner or a fifty-year leaseholder as his residence provided that the annual rental value of the premises is (a) in London not more than forty pounds; (b) in any borough or urban district of 50,000 population or more, not more than twenty-six pounds; and (c) elsewhere not more than sixteen pounds. Any increment duty which would be charged, but for this provision, is deemed paid.

3. Lands Used for Games or Recreation.

Lands held by bodies corporate or unincorporate without any view to profit or to payment of any dividends for the purpose of games or recreation are not required to pay duty on periodical occasions, but the agreement under which these lands are held must be such as to make it probable that they will continue to be so held.

4. Crown Lands.

Increment value duty is now collected in respect of lands held by or in trust for the Crown unless they are the private estates of the reigning sovereign.

5. Sites of Flats and Tenements.

Buildings used for the purpose of separate tenements, flats or dwellings are not subject to the increment value duty.

6. Land of Rating Authorities.*

Land held by a rating authority is exempt from the increment value duty so long as it continues in its occupation. (A rating authority is defined as a body having power to raise a rate or administer money raised by a rate.)

7. Land Held by Charitable Societies.

Land held by societies for charitable, religious or educational purposes are exempt from increment value duty whether such lands be directly occupied by the societies themselves or let to tenants.

8. Lands Held by Statutory Companies.

Lands held by statutory companies for the purposes of their undertakings, and cannot be appropriated except to those purposes, are not liable to increment value duty. The limitation of the exemption to "the purposes of the undertaking" does not exclude lands intended to be ultimately devoted to the purposes of the company but which, for the time pending the carrying out of such works, are used for other purposes. A statutory company within the meaning of the act is "any railway company, canal company, dock company, water company or other company who are for the time being authorized under any special act to construct, work, or carry on any railway, canal, dock, water or other public undertaking."

IV. Appeals.

Any person feeling himself aggrieved may appeal from either the first or any subsequent determination by the Commissioners in regard to the following matters:

- (1) The total value or the site value of any land.
- (2) The amount of any assessed duty.
- (3) The refusal of the Commissioners to make claimed allowance.
- (4) The apportionment of the value of the land.
- (5) The apportionment of a duty.
- (6) The assessment or apportionment of the consideration on any transfer or lease.
- (7) Any other matter which the Commissioners are to determine or may determine.

The intention of Parliament, it appears, is to give the widest possible power of appeal to any aggrieved person. The act consequently permits any person to appeal unless he is expressly forbidden. In the case of provisional valuation appeals are limited to persons who have made objections to such valuation. Appeals, moreover, may only be made with reference to the valuation of the current occasion. Valuations of past occasions are declared beyond all appeal.

The tribunal of appeal is one especially created for the purpose. The act makes provisions for a panel of referees chosen by the Statutory Reference Committee. There are three of these committees, one for each of the respective countries, England, Ireland and Scotland. Since the committees of the different countries are similarly constituted, a description of that in England will suffice. The personnel of the committee, which is specifically nominated in the act, consists of the Lord Chief Justice, the Master of Rolls and the President of the Surveyors' Institution. The Reference Committee, thus made up, must confine itself in choosing references to persons who either (1) have been admitted Fellows of the Surveyors' Institution; or (2) other persons having experience in the valuation of land.

Any appeal made by an aggrieved person from the Commissioners is referred to a member selected from this panel of referees, who is to decide the dispute according to rules made for the purpose. The referee is to hold consultation with both the Commissioners and the appellant respectively and with any persons nominated by either, for the purpose of arriving at a determination. If the referee sees fit, he may order that any expenses incurred by the appellant be paid by the Commissioners and that any such expenses incurred by the Commissioners be paid by the appellant.

Special rules are to be laid down with reference to:

1. The time within which and the manner in which an appeal may be made to a referee;
2. The mode in which the referee in any specific reference is to be selected;
3. The form in which any decision of a referee is to be given, and,
4. Any other matter for which it appears necessary or expedient to provide in order to carry this section into effect.

Evidently the act contemplates a complete system of trial. Any person aggrieved by the referee's decision may appeal therefrom to the High Court within the time and in the manner and on the conditions directed by Rules of Court. Where the value of the property in dispute does not exceed 500 pounds, appeal may be made to the County Court instead of the High Court.

APPENDIX XIV.

THE UNEARNED INCREMENT TAX IN GERMANY.

The tax popularly known in this country as the unearned increment tax is not called by that name in Germany. There it is known as the increment tax (Wertzuwachssteuer). The unearned element in this tax is, however, frequently emphasized in discussions of the same. The unearned increment tax is a tax on the increased value of land which has occurred from the date of the last transfer to that of the

present transfer, or it is a tax on the increase in value of land between two periods of time. By this tax it is intended to burden only such increase in value as is not due directly to improvements effected by the owner of the property.

The unearned increment tax is a new tax in Germany and has been in vogue less than ten years, the first city to adopt it being Frankfurt, in February, 1904, pursuant to a law of Prussia permitting the municipalities of that state to enact unearned increment tax laws. This tax became very popular, however, both because of its justification and the considerable returns derived therefrom, and it was soon adopted by other cities, by Cologne in July, 1905; by Essen June, 1906; Dortmund September 1906; Breslau June, 1907, and by Kehl August, 1907. These are all cities with over 100,000 inhabitants, the smallest of them, Kehl, having a population of 164,000. In Hamburg, the second largest city in the German Empire, the tax went into effect January 1, 1908. In July, 1910, this tax was in force in fifteen out of forty-one German cities, with a population in each of over 100,000. In Berlin the adoption of this tax was retarded by the war that was waged upon it because of the real estate interest of members in the Municipal Council, but was finally enacted into law in March, 1910. The same is true of Charlottenburg, one of the richest cities in the German Empire, and a suburb of Berlin. By April 1, 1910, no less than 457 German cities and towns had adopted the unearned increment tax. In some cities the adoption of the unearned increment tax had been postponed to await the action of the National Legislature upon a bill laid before it to levy a federal unearned increment tax, which would materially affect the rights of the municipalities with regard to this tax. A preliminary law relative thereto was adopted by the Imperial Parliament on July 15, 1909, making the passage of the federal unearned increment tax bill obligatory by April, 1912.

Some of the most important features of the unearned increment tax are:

1. A minimum increase in the value of land over and above that of the last cost price is left untaxed. This minimum is twenty per cent. in the cities in Saxony, and in some cities of Prussia, as in Frankfurt, it is thirty per cent.
2. The tax is graduated upwards according to the increase in value of the land, the tax increasing one per cent. of the value for each proportionate increase of, say ten per cent. in the value of the land, until a maximum tax is reached beyond which no increase in the tax takes place. This maximum tax is twenty-five per cent. of the increment in the principality of Lippe, and is levied when the increment reaches 150 per cent. of the cost. As the tax law of Lippe is considered a model tax, I here-with give the table of that tax:

Increment Tax in Principality of Lippe.

4 per cent. of increase if increase is	10	to	12½ per cent. of cost.
5 per cent. of increase if increase is	12½	to	15 per cent. of cost.
6 per cent. of increase if increase is	15	to	17½ per cent. of cost.
7 per cent. of increase if increase is	17½	to	20 per cent. of cost.
8 per cent. of increase if increase is	20	to	22½ per cent. of cost.
9 per cent. of increase if increase is	22½	to	25 per cent. of cost.
10 per cent. of increase if increase is	25	to	30 per cent. of cost.
11 per cent. of increase if increase is	30	to	35 per cent. of cost.
12 per cent. of increase if increase is	35	to	40 per cent. of cost.
13 per cent. of increase if increase is	40	to	45 per cent. of cost.
14 per cent. of increase if increase is	45	to	50 per cent. of cost.
15 per cent. of increase if increase is	50	to	60 per cent. of cost.
16 per cent. of increase if increase is	60	to	70 per cent. of cost.
17 per cent. of increase if increase is	70	to	80 per cent. of cost.
18 per cent. of increase if increase is	80	to	90 per cent. of cost.
19 per cent. of increase if increase is	90	to	100 per cent. of cost.
20 per cent. of increase if increase is	100	to	110 per cent. of cost.
21 per cent. of increase if increase is	110	to	120 per cent. of cost.
22 per cent. of increase if increase is	120	to	130 per cent. of cost.
23 per cent. of increase if increase is	130	to	140 per cent. of cost.
24 per cent. of increase if increase is	140	to	150 per cent. of cost.
25 per cent. of increase if increase is	150	and over.	

3. The tax is graduated downward according to the number of years the property has been in the possession of the last vendor. For every year of such possession the tax is commonly reduced one per cent. until with a maximum number of years the minimum rate has been reached, which minimum is sometimes zero, as in the City of Dortmund after fifteen years. In that city the tax is to be paid in full at the statutory rates if the property has been in the possession of the last vendor for five years or less. If six years, then 90 per cent. is to be paid; if seven years, 80 per cent.; if eight years, 70 per cent.; if nine years, 60 per cent., and so on, decreasing ten per cent. until the fifteenth year, when no tax attaches.

4. In some cases a fixed date is named from which the increase in value that is to be taxed is reckoned, and in others the increase is to be counted only from the time the tax goes into effect, as in Cologne.

5. In place of the latest purchase price the market value at the time that such purchase is made is taken if the latter is higher than the former, as in the city of Frankfurt. The same is true if the purchase price is unascertainable.

6. Improved land is often more liberally treated than unimproved land by making the tax on the former attach in full only if a less number of years has elapsed since the last purchase than in the case of the latter, or by diminishing the tax more rapidly in the former with each added year that the land has been in the possession of the last vendor than in the case of the latter, or by taxing the former at a lower rate than the latter.

7. Property which is acquired by inheritance, by deed, gift mortis causa, or which is taken by condemnation proceedings for public purposes, is generally free from the unearned increment tax.

In order to make the unearned increment tax a tax on the unearned portion of the increment only the law of Saxony provides that the following deductions from the sale price be allowed:

a. The cost of all structures erected upon the property since the last transfer.

b. The cost of remodelling, rebuilding or improving structures existing on the property prior to the last transfer.

c. The increase in the value of land due to the intrinsic nature of the land as the discovery of coal, precious metals or springs.

To the last cost price is, moreover, to be added the following:

a. Interest at the rate of four per cent. on the investment. Such interest, however, is not to be compounded.

b. All sums that have been paid or have become due in the form of state or municipal taxes. The additions to the last purchase price in interest and taxes are, however, to be reduced by the amount of income derived from the land during possession.

c. Three per cent. is also to be added to the last purchase price to cover the expenses entailed by the transfer of title.

d. If the last transfer was made pursuant to a foreclosure sale and the amount for which it was bid in was less than the mortgage on the property, then the difference between the bid and the mortgage is also to be added to the cost price.

e. The amount of the increment tax paid at the last transfer.

Sometimes provisions are made that a certain stipulated percentage of the last purchase price be added thereto in lieu of one or more of the items enumerated above. If the vendor makes a claim for greater allowances then he may be required to submit an itemized statement of all income over the expenditures incurred by the property.

The increment tax table of municipalities in Saxony showing the growth of the tax with the rise of the increased value and the diminishing of the tax with the added number of years that the property has been in possession of the last vendor is as follows:

Over	To	Number of Years in Possession of Vendor.					
		1	5	10	20	30	* To
10	20	2	1	½	..	..
20	35	4	2	1	½	..	
35	50	6	4	2	1	½	
50	100	8	6	4	2	1	½
100	200	10	8	6	4	2	1
200	500	15	10	8	6	4	2
500	*	20	..	10	8	6	4

* Indefinite.

It is seen that this tax, like most other taxes in Saxony, is rather low, because of the large income derived in municipalities in that kingdom from the income tax.

Revenue Derived by Some Municipalities from the Unearned Increment Tax.
Frankfurt, in Prussia, having a population of over 350,000, and being the first city to put the tax into effect, obtained in 1906 1,104,000 marks (over \$250,000), or 8 per cent. of its entire tax income. This was reduced in 1907 to 487,000 marks, or less than 4 per cent. of the tax income. The city of Cologne received in 1906 287,000 marks and in 1907 385,000 marks, or 2½ per cent. and 3 1-5 per cent., respectively, of its total tax income for the two years.

The yield from this tax is proportionately the greatest in the suburbs of Berlin, where the population is still comparatively small, but is growing very rapidly. In these suburbs immense areas are turned yearly from farm land into tenements, and, though the height of houses is restricted to two, three and four stories, still property rises in value immensely. These suburbs are Weissenle, Gross Lichterfelde, Pankow, Reineckedorf, Tegel, Zehlendorf and Tempelhof, with a total population of 156,000, and yielded in 1906 595,000 marks, and in 1907 680,000 marks, i. e., over 4 marks per head of population, or about 10 per cent. of all their tax income.

over 4 marks per head of population, or about 10 per cent. of all their tax income. It is to be noted that most of these tax laws were enacted for a trial term of five years, but there is no longer any doubt as to their permanency. The prospective income of the municipalities from this tax may, however, be somewhat diminished by reason of the enactment of a federal unearned increment tax act. This act provides for the taxing of the unearned increment of real estate by the federal government so as to provide at least 20,000,000 marks yearly for the national treasury. The act was laid before the national legislature before April 1, 1911. It became a law on February 14, 1911, and went into effect April 1, 1911.

The Federal Tax

The act provides for the taxing of the unearned increment of real estate by rates beginning with 10 per cent. of the increment when the increment itself does not exceed 10 per cent. of the cost, and graduates upwards so as to increase the rate 1 per cent. for every rise of 20 per cent. in the increment, up to 200 per cent. of the cost, and then 1 per cent. for every 10 per cent. of the cost, until the increment exceeds 290 per cent. of the cost, which is taxed at the rate of 30 per cent. This is the maximum rate. The tax rate is graduated downward, diminishing by 1 per cent. of the amount of the tax for every year that the property has been in possession of the vendor up to a maximum period of thirty years, beyond which no reduction is made. The minimum, therefore, is 70 per cent. of the full statutory tax rate. If the property has been in the possession of the vendor prior to January, 1900, then the tax rate diminishes by $1\frac{1}{2}$ per cent. of the amount of the tax, up to January 1, 1911, and for every year after that date it diminishes by only 1 per cent. Discrimination is made in favor of improved property, so that improved property which sells for not more than 20,000 marks is exempt from this tax, whereas unimproved property is exempt only if the selling price does not exceed 5,000 marks. Each is exempt, however, only if the increment does not exceed 50 per cent. of the cost price. The act further provides that the national government is to retain 50 per cent. of all the increment taxes collected, the states are to receive 10 per cent. of all those collected within their borders, and the municipalities are to retain 40 per cent. of the tax collected within their territory. The municipalities may, however, levy an additional tax to the federal tax schedule for municipal purposes only, not to exceed 40 per cent. of the entire federal tax rate, or 100 per cent. of the portion accruing to the municipalities from the original federal tax rate. If the net profit from the sale of a piece of property, for instance, is \$6,000, then under the federal tax schedule the tax, let us say, is 20 per cent., or \$1,200. Out of this the empire retains 50 per cent., or \$600; the state in which the property is located gets 10 per cent., or \$120, and 40 per cent., or \$480, goes to the municipality. If the municipality desires, it may levy an additional tax equal to its share of the original federal tax levy, or to the sum of \$480, so that the entire tax would be \$1,680, or 28 per cent., and of this the municipality would receive \$960, or 57 1-7 per cent. There would be no change in the sum of money going into the federal and state treasuries from the tax, but the percentages of the whole would, of course, be less. No additional contribution may be levied by the municipalities if the federal tax rate is 30 per cent. of the net profit, for that is the highest aggregate tax rate permitted under the law.

To placate those municipalities that had already enacted the unearned increment tax law, it was provided in the imperial act that they be given a preference allotment from the tax collected within their boundaries amounting to their average income from the tax for the years prior to enactment of the imperial act. Such preference is to be allowed until April 1, 1915. In lieu of such preference allotment the municipalities may continue to enforce their own increment tax laws until April 1, 1915, and retain out of the tax collected a sum equal to their average income for the years prior to 1911, and turn the surplus over to the imperial treasury. The Bundesrat, or the senate of the empire, is to determine what the average income from the increment tax has been, pursuant to this law.

We have seen that the law of Saxony provided that the cost of improvements was to be deducted from the selling price in order to ascertain the net profit or unearned increment. The same provision was embodied in the first draft of the law presented to the federal legislature. This was strenuously fought by the land-owners, who urged that the cost of improvements be added to the purchase price instead, so as to enhance the cost of the property rather than diminish the sale price to determine the net profit and thus make the principal on which the percentage of profit is reckoned greater and the percentage itself smaller, and so reduce the tax thereon. That this mode of calculation makes a great difference to the land owners as prospective vendors and to the governments as tax collectors, materially increasing the profits of the former and diminishing the income of the latter, is seen by the following:

Suppose property bought for \$10,000 is sold for \$100,000. If the improvements on the land erected after the purchase cost \$50,000, then the net profit, omitting other permissible deductions, for the present purpose is \$40,000. This sum of \$40,000 is taxed as the net profit or unearned increment. But the tax rate varies with the percentage of profit. If, then, the cost of improvements amounting to \$50,000 be subtracted from the sale price of \$100,000, then the net profit is \$40,000, or 400 per

cent. of the cost of \$10,000. But if the cost of improvements of \$50,000 be added to the cost of the land, then the entire cost of the property, that of land plus improvements, is \$60,000, and, though the net profit is still \$40,000, it is only 66 2/3 per cent. of the cost of \$60,000. Now, this is taxed without any deductions for the period of possession at 13 per cent., whereas a profit of 400 per cent., which is shown above by deducting the cost of improvements from the sale price, is taxed at 30 per cent., a difference of 17 per cent. of the profit or increment. In the former case the tax would be only \$5,200, whereas in the latter it would amount to \$12,000, or more than double the former. Likewise an annual interest of 4 per cent. on the investment, including improvements of all kinds, is allowed to be added to the cost before the net profit is found. The interest cannot be compounded.

From the selling price are to be deducted all transfer charges, including brokers' commissions. Moreover, if the vendor can show that his income from the property fell below an annual average of 3 per cent. on the investment, including improvements of all kinds, such deficit below 3 per cent. may likewise be deducted from the selling price. The term for which such shortage is allowed is limited, however, to fifteen consecutive years.

Parcels that do not change hands for more than forty years are to be taxed on the increment of the last forty years only, and in no case is the increment to be figured from a date prior to January 1, 1885. The then appraised value of the property is taken as a basis to determine the increment.

It is to be noted that the unearned increment tax is collected only in case a sale or transfer of property actually takes place. In the case of property which is not transferable, owing to testamentary provisions, or which is within the law of entailed estates, one-ninetieth of the value is collected annually in lieu of the increment tax. On property which is not entailed and which is not sold or transferred for a long period no increment tax is collected, however long a period may have elapsed since the last transfer and however great the increment may be since such last transfer.

The increment tax is not collected in case of transfer through inheritance or testamentary provisions or in the case of a gift in lieu of inheritance; nor if property is transferred pursuant to the dissolution of joint ownership or tenancy in common by husband and wife or by joint heirs, nor if property is transferred to a joint stock company consisting of the transferee and his heirs or of joint heirs exclusively; nor if property is exchanged pursuant to an agreement of various owners of several scattered parcels to join their lands and redistribute them so as to give each a possession of a continuous strip; nor in the case of exchange or merger of mining lands in order to facilitate their exploitation.

The following are moreover exempt from the payment of the increment tax:

The following are, moreover, exempt from the payment of the increment tax: 1, the sovereign; 2, the imperial government; 3, the several communes, and 4, associations of all kinds, which, without operating for profit, are devoted to internal colonization, to the settlement of workmen on land, to the relief from mortgage debt, of the poorer classes or to the erection of dwellings for them, provided that they limit themselves to 4 per cent. interest annually upon their investments.

The following is the schedule of tax rates:

Tax Rate in Per Cent. of Increment.	If Increments Are Following Per Cent. of Cost, Plus Improvements.
10	Not over 10
11	10 to 30
12	30 to 50
13	50 to 70
14	70 to 90
15	90 to 110
16	110 to 130
17	130 to 150
18	150 to 170
19	170 to 190
20	190 to 200
21	200 to 210
22	210 to 220
23	220 to 230
24	230 to 240
25	240 to 250
26	250 to 260
27	260 to 270
28	270 to 280
29	280 to 290
30	Over 290

For each year of possession 1 per cent. of the amount of the tax or of the tax rate is to be deducted. Thus, when the rate is 14 per cent of the increment, because the increment is between 70 and 90 per cent. of the cost, if the property has been in possession of the vendor seven years, then the rate will be $.14 - .07 \times .14 = .14 - .0098 = .1302$ or 13.02 per cent. If the property has been in the possession of the vendor for ten years, the rate will be $.14 - .10 \times .14 = .14 - .014 = .126$, or 12.6 per cent.

While the act was under consideration many fictitious sales were made at enhanced prices to stock companies formed by the owners of property in order to evade the payment of the increment tax when the property would be sold at the actual value. To guard against such evasion, section 64 of the act provides that in case of the sale of land by stock companies or like associations, if the land sold has been purchased by such company after March 31, 1905, and prior to January 1, 1911, then, in lieu of the purchase price, the appraised value of the property at the time of such transfer be taken as the basis to determine the increment, provided that such appraised valuation is 25 per cent. below the purchase price and provided also that the circumstances betoken an attempted evasion of the payment of the whole or part of the tax.

PRODUCT THEREOF IN SEVENTEEN LARGE CITIES IN GERMANY FOR
YEAR 1907-8.

City.	Real Estate, Land and Buildings.		Business.		Dividends and Income.		Habitation.		Real Estate Transfers.		Unearned Increment.		Miscellaneous.		Total Amount.	Popu- lation.
	Amount.	Per Cent. of Total.	Amount.	Per Cent. of Total.	Amount.	Per Cent. of Total.	Amount.	Per Cent. of Total.	Amount.	Per Cent. of Total.	Amount.	Per Cent. of Total.	Amount.	Per Cent. of Total.		
Berlin	\$5,765,655	30.4	\$2,865,041	15.1	\$8,875,120	46.8	.....	...	\$1,103,428	5.8	...	\$365,558	1.9	\$18,974,802	2,094,269	
Breslau	858,259	21.7	361,621	9.2	1,814,292	45.9	.....	...	257,507	6.5	\$13,791	.4	644,624	16.3	3,950,094	486,279
Charlottenburg	725,492	25.3	152,464	5.3	1,550,751	54.1	.....	...	398,126	13.9	.....	...	40,225	1.4	2,867,058	256,575
Chemnitz	175,932	11.0	2,734	.2	1,206,749	75.8	.....	...	137,206	8.6	.....	...	70,639	4.4	1,593,260	263,200
Cologne.....	843,189	20.6	532,631	13.0	2,052,948	50.1	.....	...	340,662	8.3	91,662	2.2	237,840	5.8	4,098,932	453,060
Dresden	360,009	10.9	43	...	2,006,267	60.8	\$123,062	3.8	193,796	5.9	.....	...	615,597	18.6	3,298,774	530,380
Dusseldorf	468,231	19.5	228,845	9.5	1,333,047	55.6	.....	...	225,088	9.4	.....	...	144,575	6.0	2,399,786	260,588
Essen	325,050	14.4	358,919	15.9	1,366,458	60.3	.....	...	136,734	6.0	.....	...	78,069	3.4	2,265,230	248,076
Frankfurt-on-Main.....	972,654	21.2	493,467	10.7	2,405,809	52.5	8,607	.2	493,897	10.8	116,096	2.5	95,687	2.1	4,586,217	351,970
Hanover	493,913	26.0	238,397	12.6	958,408	50.6	.....	...	85,060	4.5	.....	...	119,857	6.3	1,895,635	255,368
Konigsburg	503,205	28.7	160,248	9.2	852,864	48.7	.....	...	185,959	10.6	.....	...	48,897	2.8	1,751,173	225,036
Leipsig	610,493	16.3	8,191	.2	2,864,090	76.3	.....	...	195,886	5.2	.....	...	74,767	2.0	3,753,427	517,731
Magdeburg	513,847	26.0	259,701	13.1	1,054,331	53.3	.....	...	45,532	2.3	.....	...	105,692	5.3	1,979,103	244,940
Munchen	1,212,529	28.8	920,933	21.9	1,102,044	26.2	.....	...	80,261	1.9	.....	...	890,862	21.2	4,206,629	550,183
Nurnburg	394,213	24.1	444,589	27.1	359,935	22.0	.....	...	75,082	4.6	.....	...	363,706	22.2	1,637,525	311,737
Stettin	541,378	33.3	187,503	11.5	789,609	48.5	.....	...	80,261	4.9	.....	...	28,634	1.8	1,627,385	233,083
Stuttgart	1,164,987	48.8	.....	....	883,094	37.0	30,096	1.3	99,087	4.2	.....	...	207,627	8.7	2,384,891	262,924
Totals	\$15,929,036		\$7,215,327		\$31,475,816		\$161,765		\$4,133,572		\$221,549		\$4,132,856		\$63,269,921	7,545,399

APPENDIX XV

APPENDIX XV.
THE TAXATION OF THE UNEARNED INCREMENT IN GERMANY.
(By Mr. R. P. Skinner, U. S. Consul-General at Hamburg, in Reply to the Hon. J.

F. Fitzgerald, the Mayor of Boston, Mass.)
The initial revision of the legislation mentioned in my earlier reports on the

subject of taxation of the unearned increment, and concerning which the Mayor of Boston has asked for working details and the text of the Hamburg law, is the right of the State to a portion of the profit on land values created by the growth of communities.

I have refrained from transmitting this information earlier in order to state

the action taken by the German Parliament on the same question, which culminated on February 1, 1911, by the passage of a bill similar to the existing Hamburg law by a vote of 133 against 93, the Polish members not voting.

Considering that the Henry George theory of taxation, as it was known in the United States, was regarded in its day as a socialistic proposal and was combatted as such, it is curious to observe that in the German Parliament the votes cast against the bill upon its passage were those of the Social Democratic party (Socialists) and the majority of the Advanced People's party, the latter because the bill exempted from taxation lands sold by members of reigning houses. The bill, as passed, will now go to the Federal Council, and although it may be months before it secures ratification, it can be regarded already as a part of the public law of this country.

Upon the coming into effect of the new Federal legislation on this subject, the legislation of the several States, like Hamburg, and of about three hundred municipalities, like Cologne, which had adopted local laws of the same nature, will become non-effective and possess only a retrospective interest, marking the progress of public opinion on the question.

Taxation of the unearned increment began in Hamburg on October 12, 1908, the original law being experimental, and expiring, according to its terms, on December 31, 1911. An average of \$600,000 per annum has been collected since the enactment of the measure under its rather moderate terms. The ease with which collections were made, and the comparative readiness with which the public accepted the proposal, led to the rapid enactment of similar local law elsewhere, and finally to the presentation of a parliamentary bill, which now makes profits on land sales taxable throughout the length and breadth of the Empire.

The bill, upon its introduction, was supported by the Conservative party, and was advocated by the Secretary of the Treasury, Mr. Wermuth, in a lengthy speech in which he urged the right of the Imperial Government to a share in profits on sales of land, profits made possible through the creation of the Empire and its economic development. He stated that a similar tax was already being collected by three hundred local communities in Germany; that in 97 per cent. of such communities property had not been increased in price in consequence of this taxation, nor in its rental value; that in 98 per cent. there had been no decrease in building activity, and that in 99 per cent. land improvement companies had not begun to improve their own land by the erection of buildings, instead of selling their property to applicants for that purpose. The Secretary of the Treasury asserted that a complicated system of accounts and an extensive staff of office holders would not be required to administer the proposed law, inasmuch as in three hundred communities, in which the principle of the bill was already effective, only 96 officers were being employed as appraisers, and that they had already collected 12,500,000 marks (\$2,975,000) of taxes on 14,000 transactions. In only 27 per cent. of these instances claims were advanced on the ground of over-taxation, and in only 7 per cent. of these cases was appeal made to the courts.

The bill, as introduced, was intended by the Imperial Government to provide it with an estimated revenue of \$5,950,000 per annum, of which \$4,760,000 should be applied to the support of the army and the remainder to pension fund for veterans. The tax is applicable to profits on all sales of real property taking place after January 1, 1911, when the price of sale does not exceed 20,000 marks (\$4,760), if the property be improved by the erection of buildings, and 5,000 marks (\$1,190) in the case of unimproved property. Moreover, the tax is not collectible if the increment does not exceed 50 per cent. of the price of acquisition, in the event that the seller and his wife have not had an average income of more than 2,000 marks (\$476) during the preceding three years. Of the gross revenue to be derived, 50 per cent. is to be set aside for Imperial purposes, while 10 per cent. goes to the several States of the Empire, and 40 per cent. to the communities. The communities, moreover, are authorized to increase the rate of Federal taxation, such additions to be retained in their own treasuries.

The Imperial rate of taxation is set forth in the bill as follows:

10 per cent. if the increase does not amount to more than 10 per cent.
11 per cent. if more than 10 per cent. up to 30 per cent.
12 per cent. if more than 30 per cent. up to 50 per cent.
13 per cent. if more than 50 per cent. up to 70 per cent.
14 per cent. if more than 70 per cent. up to 90 per cent.
15 per cent. if more than 90 per cent. up to 110 per cent.
16 per cent. if more than 110 per cent. up to 130 per cent.
17 per cent. if more than 130 per cent. up to 150 per cent.
18 per cent. if more than 150 per cent. up to 170 per cent.
19 per cent. if more than 170 per cent. up to 190 per cent.
20 per cent. if more than 190 per cent. up to 210 per cent.
21 per cent. if more than 210 per cent. up to 230 per cent.
22 per cent. if more than 230 per cent. up to 250 per cent.
23 per cent. if more than 250 per cent. up to 270 per cent.
24 per cent. if more than 270 per cent. up to 290 per cent.
25 per cent. if more than 290 per cent. up to 310 per cent.
26 per cent. if more than 310 per cent. up to 330 per cent.
27 per cent. if more than 330 per cent. up to 350 per cent.
28 per cent. if more than 350 per cent. up to 370 per cent.
29 per cent. if more than 370 per cent. up to 400 per cent.
30 per cent. if more than 400 per cent.

As the full text of the Imperial bill cannot be known until it emerges from the Federal Council, I append the full text of the Hamburg law, which is regarded as a model of its kind.

THE LAW RELATING TO THE INCREASE IN VALUES.

No. 69.

October 12, 1908.

The Senate, with the consent of the House of Burgesses, has enacted and hereby publishes as law that which follows:

I.

In the event of the alienation of real estate lying within the State of Hamburg, a tax (increase in values tax) on the value of the property is payable when, and to the extent, that this value exceeds the value at the time of the next preceding alienation, and according to the following rules:

The tax becomes applicable:

1. Upon conclusion of a contract through which one party binds himself to transfer or assign the ownership of real property;
2. Upon the transfer of title to ownership of real estate;
3. Upon adjudication at a sale by auction;
4. Upon the cession of rights acquired as the highest bidder at an auction;
5. Upon a valid decision respecting the transfer of real property in expropriation proceedings.

As alienations within the meaning of this law are not to be regarded as such, the transfer of ownership to real estate resulting from:

1. Inheritance;
2. The establishment or continuation of a matrimonial community of property;
3. The fulfilment of a bequest, or the payment of an impost;
4. Gift, or the fulfilment of a promised gift conveyance.

The provisions of this law relating to real estate ownership are equally applicable to superficie rights to real estate.

II.

The tax on the increased value of real estate is to be paid by the alienator, and when the alienation follows by reason of a contract, by the party binding himself to furnish the property and, in the event of forced sale or the expropriation of real estate, by the owner at such time.

III.

The tax is calculated according to the amount of the excess established over the original price realized, or the worth of other compensation, less the cost of alienation. To be added to the price of acquisition, besides the original costs are those actually involved in the improvement of the property since its acquisition, in so far as they were the cause of an increase in the value of the property continuing to exist at the time of alienation. On the other hand, interest on the original cost of the property may not be added when the property, since its acquisition, has not been utilized. When the amount or value of an equivalent is not ascertainable, the worth of the alienated object is to be established as a basis in its stead, to be fixed by experts, if necessary.

IV.

When the object of an alienation applies to a relatively small portion of a parcel of real estate, the Tax Commission, upon the request of the taxpayers interested, may remit the tax on the increase in value. When payment of tax is thus remitted, the amount so remitted for this portion of the property is to be added to the amount of the tax due upon a later alienation of the remaining part.

V.

The tax is payable according to an increase in value of as much as 2,000 marks, at the rate of 1 mark per 100; on more than 2,000 marks, up to 4,000 marks, 1½ per cent; On more than 4,000 marks up to 6,000 marks, 2 per cent. On more than 6,000 marks up to 8,000 marks, 2½ per cent. On more than 8,000 marks up to 10,000 marks, 3 per cent. On more than 10,000 marks up to 20,000 marks, 3½ per cent. On more than 20,000 marks up to 30,000 marks, 4 per cent. On more than 30,000 marks up to 40,000 marks, 4½ per cent. On more than 40,000 marks 5 per cent. of the increase in value.

When the increase in value exceeds 10 per cent., after the calculation of the increase, over the original value in the cases indicated in paragraph 1, an additional payment is to be made, and according to a level of

10 per cent. when the increased value is from 10 to 20 per cent.
20 per cent. when the increased value is from 20 to 30 per cent.
30 per cent. when the increased value is from 30 to 40 per cent.
40 per cent. when the increased value is from 40 to 50 per cent.
50 per cent. when the increased value is from 50 to 60 per cent.
60 per cent. when the increased value is from 60 to 70 per cent.
70 per cent. when the increased value is from 70 to 80 per cent.
80 per cent. when the increased value is from 80 to 90 per cent.
90 per cent. when the increased value is from 90 to 100 per cent.
100 per cent. when the increased value is 100 per cent. of the original value.

When more than 30 years have expired, as shown at the outset in establishing the taxpaying obligation, since the last preceding alienation, the tax on increased value, provided for in paragraphs 1 and 2, will be collected only to the extent of three-fourths. On the other hand, when the period is less than ten years, an additional payment of one-fourth of this tax will be collected in cases of taxation on increased value set forth in paragraphs 1 and 2.

VI.

The calculation and the collection of the taxes on increased values is incumbent upon the Tax Commission.

VII.

A written decision will be given to the taxpayer when the establishment of the tax is concluded. The tax is to be paid within four weeks after the delivery of the decision, but not before the relinquishment of the property.

VIII.

Hamburg benevolent institutions, homes and enterprises, which pursue charitable or public service ends are free from payment of the tax on increased value. The decision thereupon, whether the presumption of exemption is established, in case of doubt, devolves upon the Senate.

IX.

After the circumstances creating the tax obligation, the taxpayer has four weeks within which to lay such facts before the Tax Commission, as also all similar facts coming into consideration; also to produce all papers respecting the matter. When objection is made to a declaration, said objection is to be made known to the taxpayer before the tax is established, and afforded a fixed period by the Tax Commission within which to express himself on the objection.

X.

Opposition to the amount of tax fixed must be laid before the Tax Commission or verbally (to be recorded) within four weeks of the delivery of the tax decision. The burden lies upon the taxpayer to prove the incorrectness of the decision. The Tax Commission may demand an affirmed proof of the statements made to establish the complaint from the taxpayer. The taxpayer is required, when questions are put to him verbally, or when it is desired by the Tax Commission, to answer in writing. The Tax Commission decides on the complaint.

A complaint presented too late can be considered when the taxpayer was prevented by valid preventive causes from objecting within the proper period.

XI.

Whosoever intentionally, or through gross negligence, omits to satisfy the prescriptions for the settlement of transactions relating to increased values, or who makes untrue statements in delivering his information, or in proceedings leading to the establishment of the tax, or in filing his objections, is liable to a fine equal to three times the amount of the tax defraudation.

XII.

Paragraph III. of the income tax law of February 2, 1903, receives the following addition:

8. "On the income which, according to the increase in values tax law of January 12, 1908, is subject to an increase in value tax."

XIII.

In particular cases, in which the collection of the tax would appear to work an unusual hardship, the Senate may order that the tax be wholly or partly remitted, upon the proposition of the Tax Commission.

XIV.

This law applies to all alienations until December 31, 1911, and upon all alienations in which the delivery of property took place after December 31, 1907.

Done at a meeting of the Senate in Hamburg on October 12, 1908.

Note.

[For a further discussion of the unearned increment tax the Commission would refer the student to an article by Professor Robert C. Brooks on "The German Imperial Tax on the Unearned Increment," that appeared in the Quarterly Journal of Economics, August, 1911.]

APPENDIX XVI.

THE CONFERENCE OF BROADER LICENSING POWERS UPON THE CITY.

The present decentralized jurisdiction in the granting of licenses results in much confusion and inconvenience to the public. Licenses and permits are issued by six different and distinct departments in the City administration. The City Clerk makes out all marriage licenses. The Police Department grants all licenses for theatres and public exhibitions; the Fire Department those for the manufacture, sale, storage and handling of combustibles and explosives, and the Commissioner of Licenses those for intelligence offices. The Bureau of Licenses issues all general licenses and the Department of Health has control over the granting of a long list of miscellaneous permits.

Centralizing the granting of licenses in one bureau should effect many economies in the City administration. It will result in large savings in both rent and wages. Instead of several different office establishments, only one will be required. With one License Bureau the inspection work, moreover, can be more closely co-ordinated and duplication of effort avoided. One efficient organization will be able to do the present amount of work with a smaller number of men.

The City should be given the power to license all businesses of such a character as to require inspection and regulation and to fix the fee charged for such licenses. In its certification to the public that his business conduct conforms to a recognized minimum standard of reliability, and that the moment he is found wanting in the maintenance of this minimum standard, he immediately forfeits his right to do business, the license confers a distinct and an appreciable benefit upon the licensee—the mere fact that he is in business testifies as to his business integrity.

Although there are numerous businesses in The City of New York that are subject to considerable inspection and regulation under the police power, only a negligible few pay any license fee. The licenses issued at present are confined to peddlers, organ grinders, pawnbrokers, second-hand dealers, junk shops, public porters, intelligence offices, bookers of emigrant passengers, emigrant houses, vehicles for hire, vehicles engaged in certain businesses, different forms of amusement—theatres, moving pictures, dance halls, billiard tables, bowling alleys—hoists, gutterbridges and sellers of combustibles and explosives.

Fifteen different bureaus and departments in the municipal administration are at present engaged in systematic supervision and inspection under the police powers of the State:

Bureau of Buildings (one in each of the five boroughs).

Bureau of Licenses.

Bureau of Weights and Measures.

Commissioner of Licenses.

Department of Health.

Department of Street Cleaning.

Department of Water Supply, Gas and Electricity.

Fire Department.
Municipal Explosives Commission.
Police Department.

Tenement House Department.

The experience of these departments proves conclusively that an extension of the license system is a thing most sincerely to be desired. Only through such a policy can the police powers be effectively enforced. Especially is this true of those businesses engaged in the sale of food stuffs. In the year 1911 not less than 24,693 weights and measures were condemned and 6,409 confiscated in The City of New York. Not a little of the high cost of living is due to short weights and measures. The assurance of honest measurement would in and by itself warrant the licensing of these trades.

Fraudulent measurement, however, is not practiced to any greater extent than the vending of unwholesome, adulterated or misbranded foodstuffs. The Department of Health annually condemns and destroys millions of pounds of food. Since 1907 it has on the average contrabanded more than 2,000,000 pounds of meat and almost 17,000,000 pounds of fruit, fish and other foods annually.

Investigation into the conditions attending the preparation and sale of drugs and foodstuffs have repeatedly shown the need of greater vigilance in the enforcement of the law. The National Consumers' League in a recent investigation found that macaroni, ice cream and candy were manufactured in the most unappetizing surroundings. The Commissioners of Accounts in a report to the Mayor in 1911 stated that bakeries were in a most deplorable condition. The reports of the Department of Health have time and again referred to the use of sulphurous acid as a preservative in chopped meats and as a dryer and bleacher in the manufacture of candy.

In fixing the fee for licenses the aim of the City should be to adjust the fee to the approximate cost of inspection and regulation. Anything more than this, though not necessarily a tax if the primary purpose is to restrain and control a dangerous business, would yet be very much in the nature of a tax. The City should take great pains to avoid such a condition. High fees are undesirable since they confer a monopoly advantage upon those who are able to pay them in making the licensed occupations inaccessible to the poorer classes.

APPENDIX XVII.

THE SALE OF PRIVILEGES, PERMITS AND CONCESSIONS AT PUBLIC AUCTION.

The Bureau of Municipal Investigation and Statistics in 1907 made an exhaustive examination of the privileges, permits and leases granted by the Department of Parks. Their administration was in a most undesirable condition. Succeeding park administrations have, however, adopted the recommendations made in this report and in a later one (1908) by the Bureau of Municipal Research, and, as a result, a vast improvement has taken place in the disposition of privileges. To guard against any reversion to former practices, the City ought to oblige the Park Department, and not leave it to its discretion to continue the present policy. Moreover, the methods which have proved successful in this department ought to be extended to other departments in the City granting privileges, permits and concessions.

All park, bridge, street cleaning and dock and ferry privileges, permits and concessions let without competition should be submitted to and authorized by the Commissioners of the Sinking Fund. In the past the City has not received a fair income from such privileges when they have been let without competition. Several years ago it was not uncommon for a lessee to pay little or nothing to the City.

It may be urged that by letting privileges to the highest bidder after due advertising and competition may not result in the greatest good to the public. Such a circumstance, it is true, may readily arise, especially with reference to leases on the water front, but on the whole it will be a rare and an exceptional one, and where it does exist, the department concerned should not be constituted the sole judge as to its exceptional character. It should be submitted to the decision of the Commissioners of the Sinking Fund.

No free privileges should be granted. The recipients of privileges are in most cases both willing and able to pay for them. By refusing to grant any free privileges the various departments will escape much annoyance from privilege brokers, and relieve themselves from much censure.

The compensation exacted for a privilege has in many instances been fixed at a certain per cent. of the licensee's gross receipts. This plan has never worked well. A large force of accountants and detectives would be required to administer it successfully. If the City is not to spend as much as the rentals are worth, or more, in ascertaining the amount of the gross receipts, it must accept the statements of the lessees. Experience has shown conclusively that the City should abolish gross percentages as a basis for rentals, and collect a fixed and periodical payment for its property.

In the Park Department the standard lease provides that all necessary repairs shall be made at the lessee's expense. In the past the Department interpreted this as meaning repairs necessitated by wear and tear. Additions and improvements under guise of extraordinary repairs were systematically paid for by the lessee and allowed by the Department as a deduction from rent, in spite of the fact that this practice violated the spirit, if not the letter, of the City Charter. Under the Charter all appropriations for park purposes are to be finally passed upon by the Board of Estimate. If the Department of Parks permitted a tenant to make improvements and repairs and to deduct such costs from the stipulated rental, it, in effect, usurped the functions of the Board of Estimate. It not only determined the necessity for and the advisability of improving property, but also the amount to be expended for such improvements. The Bureau of Municipal Investigation and Statistics in its examination of 1907 found that leases then in operation would have to be extended for many years if the lessee should be compensated for such improvements solely through deductions in rent.

If any permanent improvements are required, the City, as a matter of sound policy, ought to execute them itself, even if it has to borrow the necessary money. The policy of deducting the cost of improvements from rental simply confuses the distinction that should be kept between capital investment and income.

APPENDIX XVIII.

INCREASED FEES IN THE REGISTERS' AND COUNTY CLERKS' OFFICES.

The fees charged by the Registers and County Clerks are at present insufficient to defray the expenses incurred by their respective offices. The whole burden of sustaining these offices should be borne by those particularly benefited by their services.

With this purpose in view, and to render more consistent the revenue, as compared to the actual expense of these offices, the following fees of the Registers and Clerks of the counties embraced within The City of New York are herewith submitted, with revisions as proposed:

	Present Rate.	Proposed Rate.
Registers' Offices:		
Recording instruments, per folio	\$0 10	\$0 15
For each block under which an instrument is indexed	25	37
Indexing the name of grantor and grantee or mortgagor and mortgagee in "Alphabetical" index	No fee	25
County Clerks' Offices:		
For filing and indexing a summons, as provided by section 1245a Code of Civil Procedure (New York County only)	No fee	25
Examination upon requisition judgment rolls filed	No fee	10
Examination upon requisition papers on file other than judgment rolls	No fee	5
Entering an interlocutory judgment or interlocutory order	*	50
Comparing and certifying printed cases on appeal, per folio	1	5
Filing transcripts of other courts	6	12
Filing notice of lis pendens	6	25
Filing certificate of Sheriff's and Marshal's sales	6	25
Filing papers, foreclosure by advertisement	6	25
Filing certificates of satisfaction, release, assignment, vacating, etc.	12	25
Filing any paper required to be filed in the office of the Clerk of the county other than as expressly provided for	6	25
Filing request to redocket judgment	6	12
Filing order appointing Receiver in supplementary proceedings	6	25

	Present Rate.	Proposed Rate.
Filing order discharging Receiver in supplementary proceedings	6	25
Filing order substituting Receiver in supplementary proceedings	6	25

* Ten cents for each folio exceeding five.

In addition to the above and applying to county offices in general, we recommend that municipal departments pay the county offices rendering them service the statutory fee provided for private persons.

We also recommend the City Clerk to adopt a system in issuing marriage licenses in triplicate, two copies thereof to be forwarded to the Clerk of the county wherein such license was issued.

A public office created and conducted to safeguard property interests should be self-sustaining, and the maintenance thereof borne by the individuals most interested.

The following table shows the amounts by which the fees collected by the County Clerks and Registers in the counties in The City of New York fell short of defraying the expenses of their respective offices in the year 1911. These deficits had to be borne by general taxation:

County Clerks—	New York.	Kings.	Richmond.
Appropriations	\$142,200 00	\$84,580 00	\$18,450 00
Expense vouchers registered.....	\$138,912 78	\$81,188 72	\$18,224 12
Revenues	73,310 02	40,989 63	11,145 26
Deficits.....	\$65,602 76	\$40,199 09	\$7,078 86
Registers—			
Appropriations	\$329,100 00	\$218,060 00	.....
Expense vouchers registered.....	\$307,846 79	\$216,472 89	.....
Revenues	167,114 08	154,476 50	.....
Deficits	\$140,732 71	\$61,996 39	.....

*No register in the County of Richmond, the Clerk of that County performs the duties of both offices. [†]Included herein is the sum of \$84,801.98 for block reindexing (chapter 682, Laws of 1910).

N. B.—The Clerk of Queens County is a fee officer, and likewise performs the duties of Register.

These offices should be self-supporting, and that they are not so is due to the present schedule of fees that have remained practically unchanged for many years, until now they are inadequate and unproportionate to the actual cost of the services rendered.

These fees regulated by statute are, with but few exceptions, uniform throughout the different counties of the State. Sections 3301 to 3305, Code of Civil Procedure, relate to fees of County Clerks generally.

There are special enactments by the Legislature for the schedule of fees in the Clerks' and Registers' offices in the counties of New York and Kings, and will be discussed elsewhere.

County Registers.

A comparison of the fees now prevailing in these offices for the several counties, as stated, shows no marked contrast. Especially does this apply to the counties of New York and Kings. There are a few differences in rates, but of such minor consequence as to have no material effect upon the deficiencies as shown above. The schedule of fees for the office of Register of the County of New York, as provided for by chapter 480, Laws of 1906, is appended hereto.

In order to ascertain with some degree of accuracy the extent and nature of the fees that afford insufficient remuneration for the cost of the services rendered, it is essential to effect a classification of the different instruments and the fees therefor. A statement showing such classification, with the revenues, was submitted by the Register of New York County, and renders with greater facility and simplicity the accomplishment of this task.

In no other county office visited by the Commission's representative did it appear possible to procure such exhaustive data, as was obtained here—and particularly worthy of mention when extended in a manner most accommodating, frank and courteous. Hence the adoption of the records of this office as a basis of computation for the Registers' offices in general.

In the statement of "Maintenance and Revenues of the Register's Office, New York County, for 1911," hereto appended, it will be noted that the estimated net deficit for 1911 is \$59,707. It is apparent from an examination of "Mortgages and Conveyances," "Satisfaction of Mortgages" and "Certified Copies, Etc." that the present recording fee of 10 cents a folio is not commensurate with the cost for the services rendered. The clerks who copy these instruments are not on a salary basis, but receive 5 cents per folio. This leaves but an equal amount for the proportionate share of the salaries of the executive officers, general staff, comparers, machines, office supplies and a host of attending expenses. Likewise is it obvious that the cost of the indexing of instruments entails a large expenditure, for which the present fee affords an inadequate return. Chapter 166, Laws of 1890, provides a fee of 25 cents for each "block" under which an instrument is indexed. This comprehends what is termed the "section and block" index. In addition there is provided in the same act for the indexing of these instruments in what is known as the alphabetical index, and for which there is no fee. The salaries of the large number of clerks and proportionate share of the "overhead charges" account for a material part of the deficiency. The cost of the block reindexing as provided by chapter 682, Laws of 1910, is eliminated, as this is an extraordinary expense and should not be charged against the revenues of the year 1911.

The net deficiency of the Register's office of Kings County is about the same as in the New York County office. The amount of the appropriation for copying records is in excess of that allowed to New York County; hence taking into consideration the varying conditions that exist, with a view of accomplishing a revision that will be uniform for the several counties, and keeping in mind the underlying purpose of "equitably" providing for the elimination of the deficiencies in these offices, the above revision of fees is proposed.

It will be noted in the statement referred to, that notwithstanding the deduction of the estimated proposed increase of the recording fee, from the deficit of "certified copies, etc." there would still remain a deficiency of nearly \$2,500.

This brings to our attention a matter of more than passing interest, that affects the County Clerks' as well as the Registers' offices in general. These offices are called upon throughout the year by the Corporation Counsel's office, Tenement House Department, Board of Health and other departments of the City, for copies, certificates, filing, entries, etc., of various papers, and for which no fee is received. It is estimated that the Register's office of New York County alone rendered such gratuitous service to the extent of about 750 certified copies of instruments during 1911, or 37 per cent. of the amount of business transacted under this classification, as shown on the statement submitted. It was stated at the office of the Clerk of Kings County that at certain periods even a higher percentage of such gratuitous service was rendered. It is quite certain that the same general condition prevails in the offices of the several counties under discussion, and it is but equitable and just that there be inaugurated some arrangement whereby the office rendering the service will be credited, and the department receiving the benefit of the service charged therefor.

It has been suggested that the department pay for the services when rendered, as is customary with private corporations or individuals doing business with the offices. The objection to this plan is obvious. It appears far more satisfactory that each office should render a monthly bill for the services performed, at the rate provided by statute, and that the department receiving such services should issue a voucher therefor, the same to be treated in a similar manner as other obligations of the department.

County Clerks.

The great variety of services performed in these offices makes it impossible from the data collected to classify the expenses and revenues in the manner as accomplished with reference to the offices of the Registers. The deficiencies of these offices confirm the inadequacy of the fees now exacted. The Code of Civil Procedure and special statutes provide for the fees in the Clerk's office of the County of New York.

Transportation Companies.

Annual Payment
to Hotels, Clubs
and Restaurants.

Connecticut Cab Company	52,187 96
New York Transportation Company	20,232 02
Universal Taximeter Cab Company	20,075 00
Renault Taxi Service	16,496 10
James T. Haverty's Stable	11,272 50
Kayton Taxicab Garage Company	7,592 72
United States Motor Cab Company	6,500 00
Patrick W. Hanrohan	4,800 00
Longacre Motor Company	2,877 88
Carnegie Hill Livery Motor Company	1,965 12
New Taxicab and Auto Company	1,606 44
Thomas Combs (approximately)	1,500 00
Joseph H. Penden	1,200 00
Frawley Transportation Company	1,200 00
Cruice Keilan & Co.	1,100 00
Hart Bros. (approximately)	600 00
R. Van Cott	600 00
Natulus Taxicab Company	300 00
Finerkin & Ryan	125 00
	\$362,260 21

The following list includes payments of various taxicab companies to some of the leading hotels, restaurants and clubs. These amounts are approximate only, most of them being at the rate of 10 per cent. of the gross receipts of the taxicab company in connection with the privilege in question:

Hotel Imperial	\$6,000 00
Holland House	6,000 00
Waldorf-Astoria	30,000 00
Hotel Astor	10,000 00
Hotel Savoy	3,000 00
The Astor House	5,500 00
The Netherland	4,500 00
Knickerbocker	20,000 00
Sherry's	6,000 00
Rector's	4,500 00
Churchill's	6,000 00
Maxim's	1,800 00
Union Club	5,000 00
Prince George	1,800 00
Hotel St. Andrew	2,100 00
Hotel Lafayette	1,500 00
Union League Club	4,200 00
Hotel Gerard	1,200 00

Section 317 of the Code of Ordinances, under which the special hack stand licenses are granted, provides that

"No hackney coach, carriage or cab which shall be specially licensed by virtue of the provisions of this ordinance shall make, use or come upon any stand that is now or may be hereafter designated as a hackney coach stand, or at any other place in the City of New York except in front of or adjacent to any hotel or hotels, or any other building where there is necessity therefor which may be designated by the Mayor, and which may be used as a stand, with the approval and consent of the persons occupying the premises in front of which said coaches, carriages or cabs are to be permitted and allowed by the authority of the Mayor, as aforesaid, provided that the owner or driver of any such coach, carriage or cab shall not solicit nor take any passenger or passengers on the streets, but shall confine themselves solely to and for the use of guests of said hotel or hotels or the occupants of said other buildings."

It will be observed from the above that the licenses for these special hack stands can only be issued with the approval and consent of the occupants of the premises designated as such hack stands and that the licensees have the exclusive right to the use of the stands named in the license, and this right is further emphasized and strengthened by the provisions of section 318 of the Code of Ordinances, which provides that

"The owners of hacks specially licensed shall, in addition to the lawful fees hereinbefore provided, pay annually an additional fee of \$25 for each hack allowed any stand other than a public hack stand, and no other licensed hackman shall come upon or use said stand."

The practical monopoly enjoyed by the holders of these licenses has been sustained in the courts, and in one case it was held that no permit could be granted for hacks to stand in front of private property, or other than general public hack stands, without the consent of the owner of the property.

On the other hand, it seems equally clear that these licenses are closely restricted to the use of the stands named in the licenses, and are prohibited from soliciting or taking passengers in the street, although the matter has not yet been judicially decided.

While some additional revenue might be obtained from this source by simply increasing the fee now exacted for these licenses, this would probably result in putting an additional burden on the holder of the licenses and in no way affect the large revenue now enjoyed by certain hotels, restaurants and clubs, and of which, it would seem, the City should derive its proportion.

The fairest and readiest method to divert a portion of these profits into the City treasury is to assess the privilege of conducting a special hack stand as a valuable form of property and to tax it at its full value in the same manner as real estate is now taxed.

APPENDIX XXI.

LICENSING OF ANIMAL-DRAWN VEHICLES.

Number of Persons Killed and Injured by Vehicles in 1910 and 1911.

	1910.		1911.	
	Killed.	Injured.	Killed.	Injured.
Wagons	211	308	172	309
Automobiles	112	595	142	1,031
Trolley cars	148	206	109	664
Total	471	1,109	423	2,004

APPENDIX XXII.

WIDER USE OF WATER METERS.

A wider use of water meters would greatly increase the revenues derived from the City's water service. It is, therefore, recommended that section 475 of the Charter be amended to read as follows:

"The Commissioner shall cause water meters, the pattern and price of which shall have been or shall be approved by the board of aldermen, to be placed in all stores, workshops, hotels, manufactories, office buildings, public edifices, properties exempt from water charges, at wharves, ferry houses, piers, bulkheads, stables and in all premises in which water is furnished for business consumption, or for power, heat, light or refrigeration, and if authorized by the board of estimate on recommendation of the commissioner, in any or all apartment houses, tenement houses, private dwellings and premises, where no water is furnished for such purposes, so that all water so furnished may be measured and known by the department for the purpose of ascertaining the amount of water furnished and the payment to be made therefor."

APPENDIX XXIII.

LANDS UNDER WATER IN JAMAICA BAY.

In order to facilitate the development of the proposed harbor in Jamaica Bay, the Legislature in 1909 (chapter 568) passed the following act:

Section 1. To the end that the City of New York may co-operate with the federal government in the creation of a new harbor in and about Jamaica Bay, including the making of channels, basins, slips and other necessary adjuncts, through the excavation of the soil or lands under water, and otherwise, intended for the advancement of the commercial interests of the city, state and nation, there is hereby granted

for the purposes specified in this act, to the City of New York such right, title and interest as the State of New York may have in and to the land under water in Jamaica Bay and Rockaway Inlet and the tributaries thereto which lie to the northward of latitude of 40 degrees 33 minutes north, and to the eastward of longitude 73 degrees 56 minutes west, as now interpreted, excluding, however, all the lands under water included within the boundary of Nassau county. This grant shall become operative upon the United States government making its first appropriation for the creation of the new harbor mentioned in this act, or upon the City of New York appropriating and setting aside a sum not less than \$1,000,000 for the same purpose.

Section 2. The grant shall not affect such lands as may hereafter be granted by the commissioners of the land office under application made prior to May 29, 1909, but if any such application be denied, the land covered thereby shall pass to the City of New York under the conditions of this act.

Section 3. This act shall take effect immediately.

As both the National and the Municipal governments have made the stipulated appropriations, Congress in June, 1910, and the Board of Estimate and Apportionment on July 1, 1910, and February 9, 1911, the title to these lands ought now to be vested in the City. The Corporation Counsel confirms this view. According to an opinion submitted by him, whatever title the State may have had to these lands passed to the City on February 9, 1911. The Corporation Counsel, moreover, asserts that this title vests the City with the right to lease and otherwise to dispose of the lands under water not granted by the State prior to the date mentioned in the act, May 29, 1909, except that the City may not alienate such lands.

The lands referred to have an area of approximately 2,700 acres, and are at present leased by the State Conservation Commission to various persons engaged in the cultivation of shellfish at two dollars per acre. Although the City is legally entitled to it, the State collects this revenue.

The unofficial view of the State authorities as expressed by the former Superintendent of Marine Fisheries of the Forest, Fish and Game Commission is that the title to these lands vests in the City of New York only as they become necessary for the execution of the dredging and improvement of Jamaica Bay for harbor purposes. It is contended by this official that the Legislature did not grant these lands to the City for the purpose of increasing its revenue, but to facilitate the improvements necessary for the development of the harbor.

APPENDIX XXIV.

AN INQUIRY INTO THE UTILIZATION OF PRISON LABOR.

This is an inquiry to ascertain whether the City may increase its revenues, or, conversely—effect a saving, by increasing the sales of articles manufactured by convict labor, either by enlarging present plants, purchasing additional raw material for manufacture, or detailing more men to be employed in manufacturing industry.

Section 700 of chapter 466 of the Revised Statutes, 1901, provides that:

"Every inmate shall be employed in quarrying or cutting stone, or in cultivating land, or in manufacturing such articles as may be required for ordinary use in the institutions under the control of the Commissioner, or for the use of any department of the City of New York, or in preparing and rebuilding sea walls upon islands or other places belonging to the City of New York upon which public institutions now are, or may hereafter be erected, or in public works carried on by any departments of the City, or at such mechanical or other labor as shall be found from experience to be suited to the capacity of the individual."

Section 105 of chapter 429 of the Laws of 1896, as amended by chapter 623 of the Laws of 1897, provides that:

"No article manufactured shall be purchased from any other source unless the Commissioner of Prisons shall certify that the same cannot be furnished upon such requisition, and no claim therefor shall be audited or paid without such certificate."

In the State prisons last year the average per cent. of earnings of the industries over and above the cost of material, overhead charges and every expense was as follows:

	Per Cent.
Sing Sing	35
Auburn	13
Dannemora	10
Women's Prison	47
Showing an average of	22

The value of the output of the State prisons for the last ten years, employing an average of about 2,300 convicts, has been more than \$800,000 per annum. The State has no difficulty in disposing of prison-made products; and whatever the prisons of the City are able to do in the direction of manufacturing, the State is perfectly willing to allow. This is the attitude of the State authorities; there is no friction between the City and State authorities. Ten per cent. of the earnings of the State prisons is distributed among all prisoners, whether they work in the production end or maintenance.

Persons convicted in the City's jurisdiction are assigned to the Penitentiary, the Workhouse or the Reformatory; the sentences of those committed to the Penitentiary being from one month upwards; of those committed to the Workhouse, five days to six months, and the Reformatory takes care of boys and young men.

It will be convenient to discuss each institution separately:

Penitentiary.

The census at the present time is slightly in excess of 1,500; and it may be said in passing that during the year 1911 less than one per cent. of the prisoners in Blackwells Island were in the hospital.

Apart from the factory, the City derives a very considerable benefit by the saving effected from the labor of convicts upon work for which otherwise the City would be obliged to pay, viz., the quarrying of stone, the building of sea wall, various buildings (including churches), making roads, work upon farm and garden, and necessary repairs. Prisoners are also engaged in the laundry and in the kitchen. A gang of 34 to 40 prisoners working under two paid bakers turns out the whole of the bread used in the Department, the quantity turned out during the month of February being 234,620 pounds, or over 4 tons per day. It is estimated that the annual saving in the above directions is at least \$50,000.

Under the provisions of the law above quoted the industries at Blackwells Island were organized and have been carried on since about February, 1907; because the system was given up at Kings County.

The City appropriates annually \$100,000 for the purchase of raw materials to carry on the manufacturing industry at the Penitentiary, and should the quantity thereby provided be insufficient, a further appropriation would be necessary. The credit for goods sold, however, goes to the general fund, not to the Penitentiary factory, which method of accounting is open to grave objection, because the greater the quantity of raw material manufactured (and proportional increase in cost thereby occasioned), the greater would appear to be the cost of the Department, whereas the factory is not an expense but a profit to the Department, for which it should receive credit; and at the same time the greater the quantity of raw material used the greater the output, and consequently the greater the saving effected by the City.

The population of Blackwells Island being composed of short-term men, the average being not more than one-half the time of the population of the State prisons, the volume of product per inmate should not be more than two-thirds the volume of the product per man in the State prisons.

The extent to which the industries have been developed, as shown by the factory books, is as follows:

	Cost of Raw Materials.	Value of Sales.	Gross Profits.	Cash Depos- ited in City Treasury.
1907	\$76,173 66	\$97,901 51	\$24,245 82	\$71,587 05
1908	120,346 08	121,643 77	37,060 74	114,099 76
1909	84,578 10	122,277 09	40,259 54	133,324 09
1910	87,206 32	116,927 68	41,581 94	116,339 04
1911	89,606 74	143,679 47	44,470 54	119,620 61
	\$457,910 90	\$602,429 52	\$187,618 58	\$554,970 55

It will be seen that the earnings have steadily increased during the five years.

There are accounts outstanding for sales in 1911, \$45,641.92, and for sales prior to 1911, \$42,716.44.

From the gross profits shown above must be deducted about \$3,800 a year, repre-

senting salaries incurred in connection with the factory which would not otherwise be necessary.

The manufacturing account for the year to December 31, 1911, may be thus stated:

Inventory at January 1, 1911.	\$92,370.97	Sales	\$143,679.47
Purchases of raw materials..	89,606.74	Inventory at Dec. 31, 1911...	82,768.78
Expenses:			
Manager's salary..	\$2,190.00		
Engineer's salary..	1,642.50		
Profit	3,832.50		
	40,638.04		
		\$226,448.25	

The inventories both at the beginning and the end of the year are taken in at cost of raw material and include machinery, which is carried at a value of slightly over \$11,000. The machinery has depreciated 10 per cent. during the year.

The profit for the year 1911, \$40,638.04, is roughly 40 per cent. on cost of material, and bearing in mind the fact that goods are supplied to the other departments at from 10 per cent. to 30 per cent. below current market prices, which means a net saving to the City of from 50 per cent. to 70 per cent. on such goods, it appears very large, but it is only because of the elements involved that this result is attained. The elements referred to are: No expense for labor, rent, light, heat or power, nor for the delivery by department wagons of manufactured foods. Power, which is supplied by the Penitentiary plant, would entail an expense of about \$3,000 a year.

The sales represented:

24,113 pairs shoes and slippers.....	\$28,572.50
39,461 brushes	21,617.51
26,457 corn brooms	6,266.24
58,741 street brooms	39,243.67
1,440 cylinder brooms	15,898.00
96,443 pieces clothing and knitting.....	15,483.54
2,859 iron beds and wire mattresses	7,921.55
11,145 hair mattresses and pillows	2,777.00
469,866 pieces printing	5,879.46
Miscellaneous paper bags.....	20.00
	\$143,679.47

While the printing done is estimated as of the above value no charge was made for it. Formerly the printing for the Department of Public Charities was done by the City Record, which now supplies only the paper, the setting up of the type and the printing being done at the penitentiary at a saving of probably \$15,000 a year to the City.

The following is a list of Public Institutions and Departments of the City which have been supplied by the manufacturing departments of Blackwells Island, during the year 1911, with the value of supplies furnished:

Bellevue and Allied Hospitals, Manhattan.....	\$1,343.72
Public buildings and offices, Brooklyn.....	638.25
Public buildings and offices, Manhattan.....	296.24
Bureau of Sewers, Brooklyn	18.80
Bureau of Sewers, Queens	7.00
Bureau of Highways, Queens.....	30.00
College of the City of New York, Manhattan.....	14.88
Department of Public Charities, Brooklyn	3,995.50
Department of Parks, Manhattan	781.40
Department of Parks, Brooklyn	324.10
Department of Highways, Brooklyn	127.50
Department of Education, The Bronx	625.52
Department of Education, Manhattan	6,693.06
Department of Education, Brooklyn	5,649.29
Department of Education, Queens	2,344.51
Department of Education, Richmond	1,368.52
Department of Bridges	1,038.96
Department of Health	113.76
Department of Water Supply, Gas and Electricity	576.01
Department of Docks and Ferries	1,106.00
Fire Department, Manhattan, The Bronx and Richmond	1,411.66
Fire Department, Brooklyn	225.75
Police Department	2,779.50
Department of Correction	19,195.98
Department of Correction (clothing account)	3,396.00
Department of Street Cleaning, Queens	2,812.00
Department of Street Cleaning, Richmond and Manhattan	34,670.69
Department of Street Cleaning, Brooklyn	13,393.85
Department of Street Cleaning, The Bronx	2,945.63
Normal College	66.30
Department of Public Charities, Manhattan	29,809.63
Department of Public Charities (printing)	3,223.94
Department of Correction	2,655.52
	\$143,679.47

The following institutions buy and use beds manufactured at Blackwells Island: City Hospital, Metropolitan Hospital, Harlem Hospital, Cumberland Street Hospital, Coney Island Hospital, Bradford Street Hospital, Kings County Hospital.

The Sheriffs' offices in Manhattan, Brooklyn, The Bronx, Queens and Richmond buy nothing at Blackwells Island.

The following institutions use articles which are manufactured on Blackwells Island, and may be purchased there, but which are purchased elsewhere by the institutions named:

Sewer and Highway Departments, cylinder brooms, brushes and brooms.

Public Comfort Stations, brooms and brushes.

Park Department, all kinds of brooms and brushes.

College, City of New York, brushes and brooms.

Public Baths, brushes.

Water Department, Greater New York, brushes and brooms.

Belle Vue Hospital, beds, mattresses.

Health Department, beds, mattresses, brooms, brushes and shoes.

The following items give some idea of the saving to the City by using articles manufactured in the Penitentiary as compared with those obtained in the open market.

In 1910 the Street Cleaning Department bought in the open market:

1,950 cylinder brooms for New York and Brooklyn;

60 cylinder brooms for Queens;

50 cylinder brooms for The Bronx; making

2,060 at \$15, probable cost \$30,900.

In 1911 Blackwells Island delivered to the Street Cleaning Department 1,440 cylinder brooms at \$11, cost \$15,840, a saving for the year of \$15,060. The brooms were better made than found in open market. The present market price of corn brooms is \$4.40; the Penitentiary price is \$3.60.

The number of inmates employed in the factory at this date is 393 men, and the question to be decided is whether the City can derive additional revenue from this source, or conversely—decrease its expenditures; and, further, whether or not the output can be increased and used in connection with City departments.

The answer is "Yes." The output can be increased by employing more convicts in manufacturing, enlarging plant and using better and more modern machinery, and provision should at once be made for the employment in manufacturing of at least 300 more inmates now available, whereby an additional saving to the City would be effected of fully \$50,000 per annum.

Without enlarging the plant at Blackwells Island, provision should be made for the manufacture of more brushes and brooms of all kinds, including large cylinder brooms for street use. Double the number could be produced and probably readily sold.

With present facilities there could be manufactured annually 3,000 more iron beds, and 3,000 each of wire and cloth mattresses, which should yield a revenue of \$12,000 and show fair profit.

Without material increase in cost sewing machines could be introduced and used to advantage in the manufacture of clothing, especially clothing worn by prisoners on Blackwells Island, and in other institutions of the City directly related to Blackwells Island. Uniforms for the various inmates could be manufactured to advantage. At the present time no clothing is made for the paupers and this could be undertaken

if the factory were equipped with sewing machines. This would add to revenue in the saving which could be made.

Provision could be made at a reasonable outlay (about \$30,000) by erecting an addition to existing building, for the manufacture of ash and rubbish cans, used by Police and Fire Departments, Departments of Education and of Street Cleaning. It is estimated that at least 20,000 cans could be produced annually.

What is wanted is more orders from the Bureau of Public Buildings, the Department of Docks and of Bridges, from the Police and Fire Departments, and Bellevue and Allied Hospitals. The latter should purchase beds, mattresses, scrubbing brushes and brooms.

The section of law which has been quoted provides that the institutions of the City are compelled to purchase certain supplies from the Department of Correction, and under section 107 of the same law (chapter 429 of the Laws of 1896, as amended by chapter 623 of the Laws of 1897), the prices of finished products sold to institutions are fixed by the Commissioners of Charities and Correction, and the Superintendent of the Manufacturing Department, and are based upon the cost and upon a fair and reasonable consideration of ruling prices in the open market, with a view of furnishing to institutions at a lower figure, as already stated.

The suggestion is made by those experienced in the administration of manufacturing departments that the industries should be capitalized, i. e., if \$100,000 be appropriated in any one year, it should be placed to the credit of the manufacturing industry as the capital of the concern; that manufacturing industry should be credited with all sales made by it to the various City departments, and that only the earnings, or such portion thereof as is not required for extension of the plant, should be returned to the City.

Workhouse.

All the male inmates of the Workhouse are kept employed in some way or other, either in connection with the Department of Correction or of Public Charities. They are employed in the construction of new buildings, repair of existing buildings, sea walls, roads, trenches, lawns, etc., as required. A certain amount of work is also done in the workshops, but owing to the short and variable terms of the prisoners in this institution there is not sufficient time to train prisoners in any special line of industry with which they are unacquainted, and therefore the output of the workshops is regulated entirely by the number of mechanics doing time. This output is absorbed in the Department. Gangs are assigned to all the City Prisons to do the house work and also mechanics to do repairs.

The work done for the Charities Department is varied. A gang is assigned to the bakery, where all the bread used by the Charities Department on the Island is baked, thereby effecting a very considerable saving of wages of bakers; there is also a dock gang, which looks after the stevedore work for the Charities Department; and various other assignments of prisoners are made in connection with work at the Metropolitan Hospital, thereby saving wages.

The female prisoners are engaged in laundry work for the Department; and in connection with the Charities Department a daily squad of 20 is assigned to do the cleaning of the City Home. Women would also be available to provide a similar squad daily of 20 to 30, as required, to do similar work in the Metropolitan Hospital. This arrangement, it appears, would be acceptable to the Hospital Management, but in order to carry it into effect it would be necessary to assign one extra keeper and one extra matron to the Workhouse staff, the present staff being inadequate to spare a keeper and Matron to accompany such a gang. A considerable saving in wages and maintenance of cleaners could, however, be effected by this arrangement.

Reformatory.

The average census of the Reformatory is 300.

There is a small appropriation for manufacturing purposes. Tinware is made for use in the institution, cement blocks are made for building purposes as required; some joiner work is done for institutions in the Department as required; the tailor shop makes the clothing for the inmates and the shoe shop repairs the shoes. With these exceptions the industries, as far as equipped, are presently unproductive.

It hardly seems practical to discuss the enlargement of the plant with a view to obtaining a larger output, for on March 19 the Board of Aldermen appropriated a sum of \$550,000 for the purchase of a farm of 250 acres and the erection of suitable buildings to which to transfer the institution. Provision will be made in the new reformatory for double the number of boys, and it is hoped that the transfer will be effected within 18 months.

From an economic standpoint it does not appear that this will affect to any appreciable extent the cost per capita of the institution. Very little can be done with 250 acres—the boys can be taught farming and gardening; they take a pleasure in field work, are interested in it, and the question, therefore, looms very large, why not increase the number of acres and make the institution as far as possible self-supporting?

One thousand acres of good land properly managed could produce:

Vegetables enough for the year round.

Enough fodder (oats and hay) for the workhorses and cattle. The stock on the farm which, to start with, might consist of 40 milk cows (producing all the milk and butter required for the institution the year round); 100 sheep; 20 breeding sows would provide in a short time, if not all, nearly all the butcher meat required. Poultry also could be kept in sufficient numbers to produce all the eggs required the year round; and if the plant were made sufficiently large in this direction, enough to supply the hospitals with chickens and eggs also.

Having referred to the proposal to double the factory plant at the Penitentiary, the above suggestion seems to offer the greatest scope for the profitable employment of the boys in the Reformatory, and would make the institution very largely self-supporting.

Conclusions and Recommendations.

In view of the facts herein previously stated, the following conclusions and recommendations are respectfully submitted:

Penitentiary.

That the industrial system in the Penitentiary be developed so that two-thirds of the inmates be employed at productive industries, manufacturing supplies to be used by the City departments, confining the character of such supplies to those that can be made with the kind of labor that is obtainable at the Penitentiary. That is to say, that the prisoners shall be employed in the manufacture of simple articles rather than on such articles as require a large and expensive plant. That, in order to carry this on, some provisions of law should be made whereby the funds of the manufacturing department shall be kept separate from appropriations for other divisions of the Department of Correction; that supplies furnished to the other departments of the City be regularly billed to such departments and the manufacturing department credited therefor; that the factory be carried on generally in a manner similar to a business undertaking so that at all times the account will show whether or not a profit is being made by the Manufacturing Department. Furthermore, that all public institutions and departments of the City should, as the law contemplates, be required to purchase the products of Blackwells Island. The Comptroller is empowered to refuse payment for the purchase of any supplies for public institutions of the City not manufactured at Blackwells Island unless a formal release has been regularly issued.

Workhouse.

That one extra Keeper and one extra Matron be assigned to the institution, in order that a gang of women be provided to do the cleaning at the Metropolitan Hospital.

Reformatory.

That it be kept in view in connection with the transfer of the institution that by obtaining about 1,000 acres of land in place of 250, as suggested, the institution might be more largely self-supporting.

APPENDIX XXV. THE SALE OF UNNEEDED PERSONAL PROPERTY OWNED BY THE CITY.

The section in the Charter (section 1553) providing for the sale of personal property owned by the City, should be amended. At present all such property must be sold at public auction. Experience has shown that the City does not always secure the greatest net return for its goods by selling them at public auction. Unless the property to be auctioned off is of considerable value, the expenses incident to its sale completely offset the price paid for it. The absurdity, for instance, of advertising an old desk for a period of fifteen days prior to its sale is self-apparent. The City may safely trust its officials to dispose of personal property no longer needed for public purposes at private sale without any public notice if this right is properly safeguarded. It is, therefore, recommended that this provision in the Charter be amended to read as follows:

"Personal property of the City, no longer needed for public purposes, shall be sold at public auction, upon ten days' public notice in the City Record, to the highest bidder by the head of the department, board or office having control thereof; provided that such personal property may be exchanged for personal property of the same or greater value, or may be sold at private sale without public notice after approval in writing by the Sinking Fund Commission or pursuant to rules and regulations adopted by said Commission. The proceeds of each sale shall be paid into the general fund for the reduction of taxation."

APPENDIX XXVI. EXCESS CONDEMNATION.

The City should be empowered to exercise the right of excess condemnation in undertaking public improvements, especially in the laying out of new streets and in the widening or extension of old ones. The financial advantage that will accrue to the City from the exercise of this right will be found quite as much in the increase of the taxable values due to the more economic replotting of areas adjacent to such improvements as to the profits derived from the resale of surplus land. The land adjacent to a street is generally divided into plots, the shape and size of which are adapted, as well as might be, to the street's present use and condition. Widening a street, or laying out a new one in a built-up quarter, disturbs this equilibrium. Not only are the existing buildings destroyed, but the abutting lots, after the work's completion, are frequently left so distorted in shape and so diminutive in size as seriously to impair, if not utterly to destroy, the proper use and development of the thoroughfare. For such a street to attain its natural importance it is necessary that the land fronting upon it should be wholly rearranged and replotted.

There are many instances in New York where street improvements have appropriated all but ten or twenty square feet of large lots. Remnants of such small size are not only useless themselves, but they also keep other lands to the rear of them from being utilized to their best advantage. The present practice in making street improvements, in fact, instead of enhancing the values of the adjacent land, frequently militates against its best economic use as actually to cause depreciation in the taxable values of the City.

Under excess condemnation, the City might, in addition to the land requisite for a thoroughfare, appropriate these small parcels, obliterate the existing lot lines, and replot the frontages of the street in a manner conducive to its most wholesome development. The City would be in a far better position than the private owners to replot these injuriously affected estates. The cost, moreover, of acquiring the additional land would be negligible. When so much of a lot has to be taken as to leave the remainder practically worthless, the price that must be paid for the appropriated part is, as a rule, as great as the market value of the whole.

APPENDIX XXVII. CONSTRUCTION OF SUBWAYS BY ASSESSMENT UPON PROPERTY BENEFITED.

In the future construction of subways the City should exercise its legal power to finance such improvements, either in part or whole, by assessment upon the property benefited. That the cost of subways be made a general city charge as at present; that the property, the value of which is enormously enhanced by the development of better transit service, bear no greater part of the cost of the work than that which receives no benefit and which remains stationary in value, commends itself as being neither fair nor just.

The rise in land value, due to the construction of the present subway along the Broadway branch, above 135th street and Spuyten Duyvil, and between Convent avenue and North River, during the period 1900-1907 was, according to a report prepared by the City Club, \$49,200,000, a sum equal to 104 per cent. of the total land value in the district. The cost of building the subway from 135th street to Spuyten Duyvil was \$7,375,000, or about 15 per cent. of the actual rise caused by the new line. The property owners could have paid the entire cost of this portion of the line and yet have had a net profit on their land of 89 per cent., or an aggregate of \$41,825,000.

There was a similar situation in The Bronx. The aggregate increase in land value due to the building of the subway in a district extending about a half-mile either side of the improvement in that borough was about \$31,300,000. The cost of the line, from 143d street to Bronx Park, was about \$5,700,000. Had the property which was benefited borne this expense through the form of an assessment, after paying such assessment, says the report of the City Club, there would have remained an aggregate profit of 77 per cent., or \$25,600,000 on the property.

The aggregate rise in land value in Manhattan, from 135th street to the Spuyten Duyvil, and in The Bronx, caused by the building of the subway, totalled \$80,500,000. As the entire cost of the subway, from the Battery to the Spuyten Duyvil, and in West Farms branch to Bronx Park, was only \$43,000,000, the property benefited in these sections might have paid this sum to the City in assessments to finance the subway, and still have had a net profit of \$37,500,000. Had it paid only for the subway in its own territory, it would have had a profit of more than \$67,425,000.

The Legislature has granted the City the legal power to pay for the construction of subways by assessment in the Rapid Transit Act.

APPENDIX XXVIII. ACQUISITION OF THE ELECTRICAL SUBWAY CONDUIT COMPANIES BY THE CITY.

Acquisition by the City.

In the year 1884, by chapter 534 of the Laws of that year the Legislature of the State of New York enacted that all electric wires in cities over 500,000 population should be placed underground; and chapter 499 of the Laws of 1885 provided for commissioners charged with the enforcing of the Act of 1884.

On July 22, 1886, a contract was entered into between the Commissioners of Electric Subways and a company incorporated under the laws of New York, called the Consolidated Telegraph and Electrical Subway Company, whereby the Commissioners granted to the company the right to construct and operate these subways. The provisions of this contract were modified by a subsequent contract made between the parties of date April 7, 1887.

Under the provisions of the contracts the Company agreed to "provide, build, equip, maintain and operate subways."

The Company was to keep just, true and full books of account, showing in detail the transactions had by it, so that it might be determined what was charged to construction and what to maintenance. These books were to be open to the inspection of the Commissioners or of the Comptroller, or of any person or persons by them or him deputed to examine the same.

It was provided that whenever the net annual profits remaining after paying the expenses of maintaining and operating the subways exceeded 10 per cent. upon the actual cash capital invested in constructing them such excess was to be paid to the City.

It was also provided that if at any time in the opinion of the first party there was a substantial failure to fully carry out the provisions of the two agreements, and it was so adjudged by competent judicial authority, the City might enter into possession of the subways and the Company was to "forfeit its interest and quietly and peaceably surrender possession;" subject, however, to any existing liens not exceeding 50 per cent. of the actual cost of construction.

It was likewise provided that at any time after January 1, 1897, the Company was to sell to the City all or any part of the subways, if required so to do by the Commissioners of the Sinking Fund.

The State of New York passed an Act, chapter 716 of the Laws of 1887, ratifying and confirming the agreement that had been entered into; subject, however, to all the provisions of the Act.

Section 6 provided that if the Company failed or declined to comply with, or to carry into effect, the agreement in all its terms, the City might make such new, further and different contracts with it or with other parties as might be reasonable or necessary.

Section 7 dealt with the enforcement, by the court, of the act, and of the agreement in the event of violation by the Company.

Section 8 defined the payment to be made in the event of the City's taking over the subways, viz.:

"price not to exceed the actual cost of the property with 10 per cent. added to such cost as may be or may have been agreed upon"

— and also provided for the issue of bonds for such purpose.

Under the contract of July 22, 1886, as modified by the contract of April 7, 1887, both high and low tension subways were built until the end of 1890.

In 1890 and 1891 the low tension subways were transferred by the Consolidated

Company to the Empire City Subway Company, Limited, and a contract was made by the Board of Electrical Control with that company permitting it to build all low tension subways in place of the Consolidated Telegraph and Electrical Subway Company.

In 1904 the City began actions against both companies for an accounting, and to have it judicially declared that they had failed to carry out the provisions of their contracts, and for judgment forfeiting the subways to the City as provided for by the terms and conditions of the contracts. As the action against the Empire City Company practically hinged on the decision in the Consolidated case, it has been held in abeyance until a decision is handed down in that case, which, after dragging along in the courts, was eventually remitted to Messrs. Hamilton Odell, Eugene A. Philbin and Adrian H. Joline as referees. They held many sittings; the evidence has all been taken; the final memorandums of both parties have been in their hands for some time; and but for the illness and death of Mr. Joline the decision might have been given ere this. Mr. John Larkin has been appointed to fill the place thus made vacant. As all the testimony already taken will be put at Mr. Larkin's disposal, an early judgment is expected.

Consolidated Company.

From its inception bad faith was evident. The Company had no capital; it kept no books; and it contrived by the old trick of subsidiary companies, to put grossly false charges in its construction account.

The evidence in the action has revealed the existence of a systematic policy of defrauding the City. One of the means of padding "actual cost" was through a contract with the Phoenix Construction Company for building the subways, under which contract the Phoenix subscribed a majority of the \$3,000,000 nominal stock of the Consolidated Company. Upon payment of 1 per cent. of their subscription in cash the stock was issued to them with full voting power.

Although the Consolidated Company had agreed to build all the subways itself, it made no pretense of doing the construction work itself from 1886 to 1899 or for more than twelve years; and during a part of the time it did not even operate them itself.

The Edison subways were not built by it; nor were they built by its subsidiary company, the Phoenix, to whom the construction was sublet; nor were they built by the Edison Light and Power Installation Company, to whom the Phoenix Company sublet them; nor were they wholly built by the Edison Electric Illuminating Company, who billed them to the Installation Company. Some of them were built by John D. Crimmins; and, in at least one instance, the Edison Electric Illuminating Company relet the contract back to the Phoenix Company, who, in turn, employed subcontractors.

The Chief Engineer of the Phoenix Company, who prepared and submitted their bills, held a like office with the Consolidated Company, and, in the latter capacity, approved them for payment.

The Edison Electric Illuminating Company was allowed to add 15 per cent. to cost and contractor's profit; and to the cost so made the Phoenix Company added another 15 per cent. in billing cost to Consolidated Company.

For all subways constructed from 1887 until the end of 1889, \$257,730.65 was the amount charged by the Illuminating Company to the Light and Power Installation Company, but the amounts charged on the books of the Consolidated Company were \$592,344.69, \$88,881.71, \$31,064.63, \$32,589.92, in all \$745,080.95; in other words, a fraudulent overcharge of \$487,350.

Having served its purpose the Phoenix Construction Company was, in 1891, dissolved. Its dissolution was complete—it passed entirely out of sight, and with it went its books, if it ever kept any; all records of construction, if it ever kept any; all statements of cost rendered by it to the Consolidated Company, if it ever rendered any; all statements of subway rentals collected by it rendered to the Consolidated Company, if it ever rendered any; everything except its name.

The Consolidated Company kept no books during this period; they were "written up" after the proceedings were instituted against it by the City.

The construction during 1891 and a part of 1892 was done by the Empire City Subway Company, who added 15 per cent. to cost; and subsequently, from 1892 to 1899, by the Union Subway Construction Company, who likewise took a profit of 15 per cent. on cost.

At the time of negotiating the contracts the Consolidated Company represented that it was the owner of the patents necessary for the construction of the subways. Later, however, it transpired that this representation was false; for, according to its own books and records, at the time of making the first contract, it did not own any. In 1888, \$732,500 was charged for the "Johnstone" patents. Although the contract for these patents states the price as \$718,000 in stock; and although only \$718,000 in stock was actually issued, \$732,500 in stock was charged on the books of the Company as having been issued for the patents; and of the stock so issued, \$468,000 was returned to the President of the Company as his commission for negotiating the sale.

It will be obvious from the foregoing remarks that it is an absolute impossibility to arrive at even an approximation of the "actual cost" of construction, which is the basis upon which the City could take over the subways.

The items asked to be struck out by the City embracing such items as unpaid stock; discount allowed on bonds; stock issued for Johnstone patents, and percentages allowed to Phoenix Construction Company amount to \$3,232,155.96, and many of the sums comprised in this total have gone on earning 10 per cent. against the City for over twenty years, which runs up into millions.

In 1898 the electric lighting interests purchased control of the Consolidated Company, since which time the construction has been done by the company itself, and the charges made to the construction account do not appear to be open to any objection.

The question the referees have to decide is whether or not the company's false representations as to the capital it represented; its failure to furnish the capital agreed upon; its failure to keep just, full and true books of account showing in detail the transactions had by it; its refusal to permit inspection by the City of its books until after legal proceedings to compel production of same; its rendition of false and fraudulent reports to the Comptroller; its favoritism to certain tenant companies in the matter of rental, its studied effort to defraud the City by false charges to construction and operating expense accounts, its diversion of profits in which the City was interested to the so-called construction companies solely for the purpose of profiting in ways not intended by the contracts, constitute "a substantial failure to carry out" the terms of the contract with the City.

The City claims that there can be no doubt that such delinquencies did constitute such failure, and that the referees should order a further and sufficient account filed by the company and should decree the forfeiture prayed for in the complaint.

Empire City Subway Company.

From the investigation of the company's books, made up to the end of the year 1906 it appeared that a sum of \$818,124.18 had been added to the cost of construction as a bonus of 15 per cent. to the subsidiary companies who had done the work. This, with certain other items amounting to \$291,400.55, makes a sum of \$1,109,756.48, which the City claims should be struck out.

Acquisition by the City.

It is impossible to foresee what judgment may be rendered by the referees. It would seem that they have no alternative but to give judgment in favor of the City; but the ways of courts are strange, and it may be that the City shall have to pay for the subways if it decides to take them over.

So long as things are permitted to go on as at present there would appear to be a very poor prospect of the City's ever deriving any benefit from this valuable concession. So long as the companies are entitled to earn 10 per cent. and can obtain money at 4 or 4 1/2 per cent., they will naturally keep on building subways to such an extent as to effectively preclude the possibility of the profits ever exceeding the 10 per cent. to which they are themselves entitled.

In the event of an adverse decision, it would appear that the only way in which the City can obtain the profit to which it is entitled would be to exercise its right to purchase the subways. Apart from the financial benefit to the City by this course, the benefit to the general community would probably also be considerable. Under the existing regime, competition is stifled and the companies virtually enjoy a monopoly; under the City's jurisdiction healthy competition would doubtless be fostered to the common good.

The most unfavorable basis upon which it would appear the City could take possession of the subways might be assumed to be the cost of construction as claimed by the companies, less the items asked to be struck out by the City, for it is not unreasonable to suppose that the referees must at least strike out those items.

The cost of construction according to the books of the Consolidated Company, at August, 1911, as shown in the last report rendered to the Comptroller was \$16,985,097 65
Deduct, amount claimed by the City to be struck off 3,232,155 96

The cost of construction according to the books of the Empire City Subway Company, at December 31, 1910, as shown in the last report rendered to the Comptroller, was \$12,345,529 06
Deduct, amount claimed by the City to be struck off 1,109,756 48

Add 10 per cent. in terms of the contract and ratifying act \$27,487,585 70

To this figure would have to be added the cost of construction since the dates shown. The reports for the fiscal year ending in 1910 showed that the amount expended by both companies for construction during the year was \$1,190,041.18; and the reports for the fiscal year ending in 1911 showed \$1,391,115.69. Assuming the rate of construction to be maintained on the same scale since, it would mean that the cost of acquisition would be at least a couple of millions more than here shown, or about \$29,500,000. The actual figures to date, however, will be obtainable within the next few weeks, as the companies' reports are now rendered as promptly as possible after the closing of their fiscal years.

In the event of the forfeiture of the subways, liens to the extent of 50 per cent. must be assumed by the City; in which case bonds would have to be issued for half the sum stated:

The annual rentals in-force were:
Consolidated Company, as at August 31, 1911 \$1,268,703 75
Empire City Subway Company, as at September 30, 1910 1,207,131 14

Total \$2,475,834 89

—and incidentally it may be noted that the rentals show an increase year by year.

The expenditure incurred, apart from capital charges, bond interest, etc., was:

Consolidated Company, year to August 31, 1911: General expenses \$38,554 80
Operation and maintenance 142,146 41

Empire City Subway Company, year to September 30, 1911: General Expenses \$89,450 91
Operation 66,295 93
Maintenance and repair 145,626 90

Total \$482,074 95

It is hardly open to question that in the event of taking over the subways the City would effect a considerable saving on the \$128,000 charges for general expenses which really represents the charge for administration.

Further, with reference to the charge for repair and maintenance of subways:
Consolidated Company (included in \$142,146.41) \$86,362 18
Empire City Company 145,626 90

Total \$231,989 08

If one pauses for a moment to consider that these subways are, for the most part, constructed of almost imperishable material, this amount seems perfectly outrageous. The Consolidated Company alleges that it charges work of this kind at cost; but the Empire Company has a contract with the Edison Electric Illuminating Company to repair and maintain the subways used by it at \$200 per annum for each mile of duct. It has another contract for its remaining subways with the Midland Contracting Company, which company took over on January 1, 1906, as successor of the Central Contracting Company its contract dated May 1, 1905, at \$80 per mile per annum. The discrepancy between the two is explained by saying that "the Edison subways originally cost more to construct, being of a peculiar and more expensive form of construction." When it is considered that the Consolidated Company owned, according to its last report, August 31, 1911, a total length of trench feet of subways of 3,132,749.69, and of single duct feet of 16,433,550.53, and that the Empire Company, according to its last report of construction, December 31, 1910, owned, of

(a) Telegraph and telephone subways, a total trench length in feet of 1,234,438.69, and of single duct feet, 16,548,958.17.

(b) Edison Subways; a total trench length in feet of 958,729.62, and of single duct feet of 1,434,710.55.

—or, stated otherwise, that the Consolidated Company owned nearly half as much again trench feet as the Empire Company, but that the amount charged by the Empire Company for maintenance and repair of subways was 70 per cent. more than the amount charged by the Consolidated Company; it would be safe to predict that the City would doubtless make a very considerable reduction in this item also.

For the purposes of computation, however, these items may be allowed to stand as they are:

Taking the purchase price roughly at 27½ millions, the amount required annually to provide the interest on bonds at 4½ per cent. would be \$1,168,750 00
And the amount required to redeem those bonds in 50 years at \$8,900 per annum per million (allowing the earnings of the annual amortization contribution at 3 per cent.) would be 244,750 00

Add the yearly expenditure for carrying on the business as shown by the last reports sent in by the companies 482,074 00

The result on the basis of the last figures available is thus: Estimated annual income \$2,475,834 00
Estimated annual expenditure 1,895,574 00

Gross probable annual profit \$580,260 00
From which there falls to-be deducted the annual special franchise taxes payable by the companies, which would be lost to the City by acquisition, say 279,860 00

Probable net annual profit to the City by acquisition \$300,400 00

It has been pointed out that the purchase price would, allowing for construction subsequent to the figures forming the basis of this calculation, amount to \$29,000,000 or even \$30,000,000. The increased rental, however, might be relied on to at least take care of the additional burden that would be incurred by the City on account of such increased price.

The special franchise taxes have been taken for the year under review, 1911. They were: Consolidated Company, as settled on a basis of 93 per cent., \$126,550.61; Empire Company, \$172,248, not yet adjusted; but assuming the Empire Company will settle on an 89 per cent. basis (the basis of previous settlements), the amount would be \$153,300.72; amounting together for the two companies to \$279,851.33, or, as stated roughly above, \$279,860.

The conclusion arrived at after full and careful consideration of the whole matter is that on the delivery of judgment by the referees a most excellent opportunity will present itself to the City, if the subways are not adjudged forfeited, to exercise its right to purchase them, and thus end the systematic fraud of which it has been the victim since parting with this valuable concession.

APPENDIX XXIX. THE FINAL DISPOSITION OF CITY WASTES (AN INTERIM REPORT SUBMITTED BY THE COMMISSION MARCH 6, 1912.)

For the final disposition of waste matter the City has entered into five contracts with four different contractors. These contracts do not terminate at the same time. The two contracts for the disposition of garbage in the Boroughs of Manhattan, The Bronx and Brooklyn run out September 1, 1912; for the disposition of rubbish, street sweepings and ashes in the Borough of Brooklyn, December 29, 1913; for the dispo-

tion of rubbish, street sweepings and ashes in the Boroughs of Manhattan and The Bronx, January 2, 1914; and for the disposition of dead animals, offal and night soil in all the Boroughs July 1, 1915.

I. DISPOSITION OF GARBAGE.

The final disposition of garbage in the three Boroughs of Manhattan, Brooklyn and The Bronx is at present in the hands of the New York Sanitary Utilization Company. There are two contracts for this work: First, that for the Borough of Brooklyn, entered into September 1, 1907, for a period of five years, by which the City agreed to pay the company \$19,444 for each and every year; and second, that for the Boroughs of Manhattan and The Bronx, entered into August 1, 1911, for a term of thirteen months, the City agreeing to pay the sum of \$45,000 for the entire period. Both of these contracts will, therefore, expire simultaneously—September 1, 1912.

The following table shows the number of tons of garbage collected in each of the Boroughs during the period 1907-1911 inclusive and delivered to the present contractor:

Year.	Manhattan.	The Bronx.	Brooklyn.	Total.
1907	187,923	21,175	102,360	311,458
1908	195,439	24,359	105,369	325,167
1909	193,438	26,461	108,506	328,485
1910	197,740	30,274	113,725	341,739
1911*	192,943	32,596	117,079	342,618

*Estimated for period from November 1 to December 31.

This, however, does not represent all of the garbage collected in the three Boroughs. The keepers of hotels and the janitors of apartment houses, it is said, invariably pick the fat and the bone out of the garbage before placing it in the receptacle on the sidewalk. This fat and bone, which is the most valuable portion of the garbage, is disposed of to private scavengers, who remove it to places outside the City, where it is fed to poultry, hogs and cattle. Some of the larger hotels are supposed to obtain as much as two and three thousand dollars a year thus for their garbage.

The Supreme Court of the United States has held that an ordinance based upon reasonable grounds for the cremation or reduction of garbage and refuse at designated places for the protection of the public health is not a taking of private property for public use without compensation within the meaning of the Federal Constitution, even though such garbage and refuse may have some element of value for certain purposes. (California Reduction Co. vs. Sanitary Reduction Works, 199 U. S., 306; Gardner vs. Michigan, 199 U. S., 325.)

If the wholesomeness of the flesh and milk from animals so fed for human food be granted—a matter seriously questioned by some—there can be no objection to these private scavengers, except from the owner of the reduction plant whose profits are materially interfered with, so long as suitable wagons are used.

The great amount of these private collections is indicated by the number of permits issued by the Department of Health for wagons engaged in the business. The figures below are taken from the Department's last published report, that of 1909.

	Manhattan.	The Bronx.	Brooklyn.	Total.
Fat and bone	199	13	24	156
Swill	43	21	..	64
Garbage	100	..	..	100
Grease	41	..	..	41
Offal	3	..	..	3
Scavengers	1	358	420	779
Total	387	392	444	1,143

On passing through the reduction process at Barren Island, the garbage is "rendered" in 71 per cent. water, 6 per cent. rubbish, 20 per cent. tankage and 3 per cent. grease. The rubbish is usually burned as fuel in the plant. The tankage is a solid fibrous matter and is used as a base or filler for fertilizers. It contains, according to Mr. Edward D. Very, Inspector of Garbage, Department of Street Cleaning, a small percentage of nitrogen, ammonia, phosphoric acid and potash. The grease reclaimed consists of a brownish oil used for making soap and candles.

The proportion of its chemical constituents, fatty acids, stearic, oleic and palmitic, combined with glycerine, vary with the kinds of garbage collected at the different seasons.

For the year from September 1, 1911, to September 1, 1912, The City of New York is paying \$60,982.48 for the final disposition of garbage in Manhattan, The Bronx and Brooklyn. Making no allowance for increased garbage, simply assuming the amount to be collected this year to be the same as last, the value of the garbage produced in the three boroughs at four dollars per ton is \$1,370,472. This estimate takes no account of the private dispositions. If these were included, this sum would be very substantially augmented, to probably \$1,500,000. Should the City place a ban on private collections the increased bulk and greater value of the product would very considerably add to the value of the City's garbage.

II. DISPOSITION OF RUBBISH, STREET SWEEPINGS AND ASHES.

In the year 1910 the Boroughs of Manhattan, The Bronx and Brooklyn collected 182,869 tons of light refuse and rubbish; 2,030,267 tons of ashes; and 507,560 tons of street sweepings.

"The ashes and rubbish of Manhattan and The Bronx," says the annual report of the Commissioner of the Street Cleaning Department for 1910, "are placed on board the scows of the contractors for towing and unloading these materials, and after being trimmed are towed and unloaded either at Rikers Island or at some other fill which the contractor may have in hand. Under this contract from 50 per cent. to 60 per cent. of this material is placed in fill at Rikers Island, without other cost than the contract cost for towing and unloading, the remaining 40 per cent. or 50 per cent. being the property of the contractor to dispose of as he sees fit. In the process of trimming the scows to make them seaworthy the trimmers are able to reclaim considerable materials of value in the waste trades, such as paper, rags, bottles, tin cans, leather, rubber and miscellaneous junk. A contract has been entered into, for this privilege under which the contractor (Mr. Celestino De Marco), in consideration of his right to reclaim saleable wastes, furnishes to the City all the labor necessary for this work of trimming (about \$208,000 worth of labor a year), and also pays a cash bonus weekly of \$1,717. In Brooklyn there is a different method necessary because of the geographical conditions. There the contractor for final disposition of ashes and rubbish furnishes the dumping points and operates them and takes the material away in scows or railway cars, as the case may be. These stations are furnished with incinerators, so that non-saleable combustible wastes do not go into land fills, which I consider a great improvement of this feature. The total amount of ashes and rubbish under this contract becomes the property of the contractor, and this includes any benefits from reclamation of saleable wastes and without any portion going into fill at Rikers Island. The fill at Rikers Island up to date has made complete an additional area of 63½ acres, and we are now filling in 173 acres more."

The contract for the Boroughs of Manhattan and The Bronx is with Dailey and Ivens. It was entered into January 2, 1909, for a period of five years. The work is done for a price per scow. In 1909 this price averaged about 17 cents per cubic yard. What the average cost per cubic yard in 1911 was is not known. The contractor, however, received a total compensation of \$203,023.15 for the work done in these two boroughs.

In the Borough of Brooklyn the contract for this work is held by the Borough Construction Company. The contract, which was entered into December 29, 1908, for a period of five years, allows the company 34½ cents for each cubic yard of material removed. In 1911 the company received from the City the sum of \$601,471.02 for its services.

1. Rubbish.

Rubbish is defined by the Department of Street Cleaning as "bottles, paper, pasteboard, rags, mattresses, wornout furniture, old clothes, old shoes, leather, carpets, tobacco stems and excelsior."

The relative quantities of the different materials of which rubbish is composed, and their values, vary considerably from time to time. This is due not only to the change of the seasons but also to general business conditions. Naturally the materials going into the rubbish heap are of less value during panicky times than during prosperous times. Mr. Very, however, states that tests of 1,000 cartloads of rubbish give the following average result: 9 tons of tin cans, 80 tons of paper, 16 tons of rags, 9,600 bottles, 47 barrels of broken glass, 3,000 empty barrels, 9 tons of old iron, and

1,700 pounds of rubber and miscellaneous metals. The Commission on Street Cleaning and Waste Disposal in its report of 1907 stated that about 30 per cent. by weight of the rubbish collected in Manhattan, and a smaller percentage in the Boroughs of The Bronx and Brooklyn, was marketable.

"The paper and rags separated from the ashes, or found in the rubbish," says Mr. Very, "have a class by themselves in the paper-stock trade, and there is a fairly steady demand for them, as they are extensively used in making paperboard. Tin cans are detinned and desoldered for the reclamation of tin and solder, though of late the improved methods of manufacture of tin cans is reducing the tin and solder to such an extent that this saving is producing less and less valuable material. The cans are now rolled into sheets of tin, from which buttons are punched out and used as washers in nailing down tar or building paper. The residue is melted down and used in making sashweights. The sheets are frequently used in making filling for walls in fire and burglar-proof safes. This gives a material hard to drill through, on account of the number of laminations."

"The registered bottles, such as milk and beer bottles, are of considerable value and are the property of the persons or firms whose names are blown in the glass, but they must pay a considerable price for their reclamation. The other bottles and broken glass, if of good color, can be remelted and reblown; if not, they are broken up and used in making artificial stone and tile. Empty barrels usually return to commission merchants to be used in distributing vegetables. Old iron goes into low grade castings."

"The other miscellaneous materials are used in as many ways as they have classes" (Charles Baskerville, Municipal Chemistry, 1911, pp. 256-7).

If Mr. Very's estimate be taken as the basis of computation, the marketable materials in the rubbish of the three boroughs were divided approximately as indicated below. The price opposite each represents the average market quotation appearing in the "Waste Trade Journal," February 3, 1912. The value of annual rubbish in the City of New York is plainly worth a sum considerably in excess of half a million dollars.

	Amount. (Tons.)	Price.	Value.
Tin cans	3,294	\$40 00	\$131,760 00
Paper	29,280	2 50	73,200 00
Rags	5,856	25 00	146,400 00
Old iron	3,294	9 00	29,646 00
Rubber and miscellaneous metals	311	180 00	55,980 00
Bottles (No. of)	3,513,600(?)(?)
Broken glass (bbls.)	17,202(?)(?)
Empty barrels	111,800(?)(?)
			\$436,986 00

2. Street Sweepings.

"It is often asserted and as frequently denied," says the report of the Commission on Street Cleaning and Waste Disposal (p. 99), "that street sweepings have considerable value as fertilizer for agricultural land. The elements contained in the sweepings that are of value for this purpose are nitrogen, phosphoric acid and potash. The quantities of these elements found in street sweepings vary within wide limits, and are derived almost wholly from the animal excrement."

"It is difficult to place any fair market value on the nitrogen, phosphoric acid and potash contained in street sweepings, because the market price of these elements not only vary at different times, but the form in which each is found modifies its value for fertilizing purposes. Probably only about one-half of the phosphoric acid is in a soluble form immediately available as plant food. A rough estimate of the values of these elements in one ton of street sweepings is at the present as follows:

8.52 pounds nitrogen, at 15 cents	\$1 278
8.40 pounds phosphoric acid, 5 cents	420
7.32 pounds potash, 5 cents	366
Total	\$2 064"

Estimated on this basis, the aggregate annual value of street sweepings for fertilizing purposes is about \$1,000,000. The cost of distributing street sweepings on farms, the above quoted report states, is disproportionate to their value. Under usual conditions street sweepings are a far less economical and convenient material for the farmer than the commercial fertilizers to be had in the market. Even the better grade of street sweepings, it is said, have ton for ton only about half the fertilizing value of stable manure, 31 per cent. of the material being composed of dust, grindings from pavements and iron filings from horses' shoes and vehicle tires. Mr. Very, however, states that if the streets were washed with flushing machines, and thus kept free from inorganic dust, there is reason to believe that street sweepings would have a much larger value as fertilizer because of the predominance of manure. But at present the Long Island farmers even refuse to pay the freight for them.

3. Ashes.

Chemical analysis shows that one-third of the fuel value of coal consumed in this City escapes into the ashes. This combustible material, which at present is used only for the purpose of filling, might readily be reclaimed.

Not less than 2,030,267 tons of ashes were collected in the three most populated Boroughs during the year 1910. Reduced to usable fuel, 676,755 tons of coal might have been reclaimed if a policy of conservation, instead of one of reckless prodigality, had been pursued. Stated in terms of dollars, this represented a waste of \$1,353,510, if the price of coal be taken at \$2 per ton, and \$2,030,265 at \$3 per ton.

The ashes remaining after the extraction of the coal are also usable. If mixed with lime and other constituents, this ash makes a merchantable Portland cement. "This process," says Mr. Very, "is now being developed and tests of the resultant product have proven the material to be of a high grade, and from the experiment it is believed that the cement may be made at a reasonable cost. The coarse ash, of course, may be reduced to fine ash by grinding. The mixture of this fine ash with the lime, etc., would seem to be a difficult operation, but it has been found that an intimate mixture is obtained with reasonable ease. Then, too, this fine ash may be used in combination with common brick clays, which, when burned, gives a slow vitrification, which makes the resultant brick an excellent quality of paving brick at a reasonable cost. * * * Ornamental tile, too, have been made from this material, though I am not aware that this line is being pursued at this time. Chemical analysis of an average sample of ashes shows that it has the following: Phosphoric acid, 1.25 per cent.; potash, 1.64 per cent., and nitrogen, 1.85 per cent. High grade commercial fertilizer should have phosphoric acid, 9 per cent.; potash, 10 per cent., and nitrogen, 4 per cent.; low grade should have phosphoric acid, 8 per cent.; potash, 2 per cent., and nitrogen, 2 per cent. Now, ashes have an absorbing power of approximately 125 per cent. This, then, gives a good base for a fertilizer, so that, with the addition of the necessary chemicals in some convenient form, a fairly cheap plant food is obtained. * * *

"The steam ash or coarse ash from power plants is of use in the building trades. It comes into play from forming a base to the sidewalk construction, which gives a nearly perfect drainage; through the filling of sound and fireproof walls and arch filling, to the making of floor slabs in reinforced concrete construction. Its use for these purposes is no longer speculative, and to-day in this City we find that not enough of this material is at hand to meet the demand. It must be clean and free from the other waste products to be usable, and when so clean demands a good price in the market. Its use is endorsed by building experts and fire underwriter rules, and its standing as building material is assured." (Charles Baskerville, Municipal Chemistry, pp. 253-5.)

The City will be in a position to tap an immensely valuable source of revenue if engineering science ever perfects a method by which cement and fertilizer can economically be manufactured out of waste ashes.

III. DISPOSITION OF DEAD ANIMALS AND OFFAL.

The contract for the disposition of dead animals, offal and night soil, as provided by the City Charter, is let, not as would most naturally be expected, by the Department of Street Cleaning, but by the Department of Health. The present contract for this purpose, which is held by the Van Iderstine Company, was entered into July 1, 1910, for a term of five years. The \$50,000 a year which the City pays the company is divided among the different Boroughs, as follows:

Manhattan	\$8,000 00
The Bronx	10,000 00
Brooklyn	9,000 00
Queens	15,000 00

Richmond 8,000 00

That the service rendered is not the basis of compensation is clearly demonstrated by comparing the amount of material removed in the different Boroughs. The following table shows the per cent. of compensation paid in each Borough to the total for the entire City:

Manhattan	16
Brooklyn	18
The Bronx	20
Queens	30
Richmond	16

The following table shows the per cent. of animals and offal collected in the respective Boroughs to that collected in the whole City for the year 1909, the year of the last published annual report of the Department of Health:

	Large Animals.	Small Animals.	Offal.	Night Soil.
Manhattan	49.1	69.2	77.3	.9
Brooklyn	30.7	23.7	22.6	29.1
The Bronx	8.6	3.8	....	....
Queens	8.2	.9	....	69.8
Richmond	3.2	2.1	....	....

The above figures show that less than one-sixth of the total amount is paid for the disposition of these wastes in Manhattan, and that yet this Borough produces one-half of the large and seven-tenths of the small animals and three-fourths of the offal. Disposition is not as cheap in Richmond. The same sum as in Manhattan is paid for the disposition in this Borough, and yet it produces but a thirtieth of the large and a fiftieth of the small animals. Of offal and night soil, it has neither. In other words, the City gets fifteen times as many large and thirty-three times as many small animals, not to mention six and a quarter million pounds of offal collected and disposed of in Manhattan, than it does in Richmond for the same amount of money. The following statement shows the number of dead animals and the amount of offal and night soil removed in the City during the period 1907-1911:

	1907.	1908.	1909.	1910.	1911.
Large Animals—					
Horses	22,735	20,087	17,809	20,552	19,921
Mules	43	27	17	6	8
Donkeys	14	15	12	7	8
Colts	83	39	34	40	1
Ponies	5	15	15	12	57
Cattle	336	313	265	209	359
Other large animals	1	1	4	10	12
Total	23,235	20,497	18,156	20,836	20,366
Small Animals—					
Calves	1,018	935	715	788	981
Sheep	543	396	255	177	236
Goats	117	88	112	109	134
Hogs	123	94	36	89	18
Pigs	9	1	1	1	106
Cats and dogs from streets	89,934	104,363	116,545	136,160	124,788
Cats, dogs, public pound	105,836	179,131	216,993	305,390	350,242
Other small animals	5	....	....	2	7
Total	197,576	285,016	334,657	442,716	476,512
Total, all animals...	220,811	305,513	352,813	463,552	496,878

	1907.	1908.	1909.	1910.	1911.
Meat	123,365	94,284	96,250	42,350	11,025
Poultry	286,150	125,475	96,920	98,100	128,115
Rabbits	56	....	....	....	15
Fish	782,328	1,944,079	3,258,314	2,243,413	662,350
Offal	3,678,459	2,564,791	4,676,030	3,285,607	3,685,600
Total	4,870,358	4,726,629	8,117,514	5,669,470	4,487,105

	Quantity of Meat, Offal, etc. (in Lbs.).
	1907.
	1908.
	1909.
	1910.
	1911.
1907.	1908.
1,676	3,095
	3,262
	1,946
	1,812

As a rule, cities in the United States do not appreciate the commercial value of offal and dead animals. Far from even dreaming of deriving a revenue from this source, they seem to feel a debt of gratitude to the contractor if he is so generous as to cart the matter away for nothing. Some cities, including New York, actually pay the contractor! Boston

enjoys. Data is not available showing the commercial value of the dead animals and offal disposed of annually in New York, but it is safe to estimate it as being at least half a million dollars. Oldenburg, a small German city, is obtaining an average price of forty dollars per ton for its dead animals, and it is difficult to understand just why this City should be obliged to pay a contractor for taking its dead animals away.

CONCLUSIONS AND RECOMMENDATIONS.

It is a most unfortunate circumstance that all these contracts do not terminate at one and the same time. The letting of the contract or contracts for the disposition of all wastes at one time would be subjected to closer public scrutiny and thus aid the City in obtaining a better bargain from the contractor or contractors. It is, therefore, deemed advisable for the City in the case of terminating contracts to arrange temporarily for new ones on the most favorable conditions that it can obtain, but these new contracts should not be longer in term than the unexpired period of the contract at that time expiring at the most remote date. If this policy were followed, the City would in three years be able to let a single or several co-terminous contracts for the disposition of all its wastes.

The contract for the disposition of dead animals, offal and night soil should be let, not by the Department of Health, but by the Department of Street Cleaning. The Charter should be so amended as to permit this.

Advertisements for contract bids ought to be published sufficiently far in advance to enable the prospective contractors or the City to construct the plant or plants required for final disposition prior to the expiration of the then contracts if the bids on being opened should not prove satisfactory. Such a policy would add very considerably to the strength of the City's bargaining power. Under the present system, there is no genuine competition in the market; the City is practically obliged to accept such terms as the contractors wish to dictate. A healthy stimulus, it is believed, would be given to the bidding if the contractors knew that the City would do its own disposition if disappointed in its negotiations with them. If the advertisement for bids and the letting of contracts is carried out as suggested, the competition among rival contractors may be trusted to safeguard the City's financial interests.

That the annual value of these wastes as raw material, which, as indicated, is approximately \$4,000,000, should not in itself cover the cost of reduction and also leave a fair profit is hardly plausible. It seems that the City, instead of paying, should derive a very substantial revenue from this source.

Value of Wastes in the Boroughs of Manhattan, The Bronx and Brooklyn.

Garbage	\$1,500,000 00
Rubbish	500,000 00
Dead animals (all boroughs)	500,000 00
Ashes (extractable coal)	1,500,000 00
<hr/>	
	\$4,000,000 00

In view of these considerations, the Commission recommends that the Charter be amended so as to enable the City to construct and operate such plants as may be necessary to dispose of its wastes most profitably and to market such products as may be salved or manufactured in these plants.

The problem of waste disposal, in the mind of the Commission, is of such a technical nature that it deserves to be carefully investigated by an advisory committee of engineers acting with the Commissioner of Street Cleaning and his Departmental Engineers.

APPENDIX XXX.

READJUSTMENT OF THE CITY'S MARKET SYSTEM.

In establishing municipal markets, especially local retail markets, the City, instead of purchasing expensive sites, should utilize, in so far as possible, such streets or public places as would not seriously inconvenience traffic. There are many such places in the city that are not now used to their fullest public advantage and that might well be put to this purpose, especially in the early hours of the morning, say from 4 to 7 o'clock from the first of April to the first of November, and from 6 to 8 o'clock during the remaining months of the year. Among the streets that would be available for this purpose and that would best serve the needs of the public, are the marginal part of West street, between the old street line and the line of the Chelsea Improvement; the open space in Grand street, near the East River; East 59th street, adjoining the Blackwells Island Bridge, between 1st avenue and the East River; and Park avenue, beneath the viaduct of the New York and Harlem Railroad, from East 130th street to the Harlem River.

While fees should be collected from the farmers and pushcart peddlers using these community markets, the amount thereof would not need to be as large as if the City had to purchase special sites for them.

APPENDIX XXXI.

CITY REVENUE ALLOCATED TO PENSION FUNDS AND QUASI-PUBLIC INSTITUTIONS.

The present practice of allocating certain revenues, payable to The City of New York, to pension funds and quasi-public institutions should be discontinued. Such amounts as are to be contributed by the City should be covered by specific appropriations in its annual budgets.

At the present time pension funds and quasi-public institutions are entitled by law to receive all or part of certain revenues, such as various classes of fines, permits, licenses, excise taxes, etc., which are payable to The City of New York. The amounts so received usually depend upon the amounts collected from the different sources of income, and are therefore not determinable in advance and are not based upon the requirements of the funds or institutions benefited.

In addition to receiving a part of the City revenues, the following also receive contributions of definite amounts through appropriations made in the annual City budgets:

Appropriated

In 1911

Budget.

\$700,000 00

Police Pension Fund	\$700,000 00
New York Society for Prevention of Cruelty to Children	60,000 00
Brooklyn Society for Prevention of Cruelty to Children	20,000 00
<hr/>	
Total	\$780,000 00

In addition, the Police Pension Fund also received \$150,000 from the proceeds of an issue of special revenue bonds in 1911, and \$2,955.43 from a transfer of unexpended balances of certain appropriation accounts.

In some instances, therefore, City moneys are now received through two different channels, viz., diversion of City revenue which would otherwise be applicable for the reduction of taxation, and direct appropriations. This amounts in effect, so far as the City is concerned, to two separate appropriations, one arbitrary, but usually indefinite in amount and without regard to actual requirements, and the other based upon a careful consideration of the probable needs. Furthermore, the latter appropriation only appears in the budget, and tends to create the impression in the minds of the taxpayers that the amount contributed is less than it really is.

Under the present conditions the total cost to the City of the various pension funds and quasi-public institutions is not readily obtainable. To base the amounts contributed thereto upon the probable requirements and cover by appropriations in the City budgets would be more scientific, enable a clearer understanding of the actual cost, and would prove more satisfactory to all concerned.

The revenues for 1911, which were diverted as hereinbefore mentioned and which would otherwise have been available for the general uses of the City, amounted to the following:

Pension Funds	\$1,501,586 93
Quasi-Public Institutions	78,128 05
<hr/>	
Total	\$1,579,714 98

1. ALLOCATED TO PENSION FUNDS.

The amount of revenue collected in the name of The City of New York and paid or credited to the various pension funds in 1911 is given below:

Public School Teachers' Retirement Fund	\$291,803 16
College of The City of New York, Retirement Fund	10,000 00
Police Pension Fund	484,551 73
Department of Health Pension Fund	32,950 70
New York Fire Department Relief Fund	673,141 08
City of New York Employees' Retirement Fund	8,253 56

Street Cleaning Department Pension Fund (October 1, 1911, to December 31, 1911)

\$86 70

\$1,501,586 93

The following paragraphs state briefly the legal provisions for the maintenance of the above funds and give further detail as to the City revenue allocated to them. The receipts from other sources, such as interest on investments, percentage of salaries contributed and fines imposed upon employees, are not given, as they are not pertinent to the subject.

Public School Teachers' Retirement Fund.

Chapter 167, Laws of 1907, provides for the payment into the fund of the following:

1. Deductions and forfeitures from salaries of teachers, supervisors, etc.
2. Donations, legacies, etc.
3. Five per cent. of excise fees belonging to The City of New York.
4. One per cent. of the salaries of teachers, supervisors, etc.
5. All other methods of increment that may be duly and legally devised for the increase of said fund.
6. All interest and income.

The proportion of the income from the excise taxes turned over to this fund in 1911 amounted to \$291,803.16.

College of The City of New York Retirement Fund.

Chapter 438, Laws of 1903, provides for the payment into this fund of 1 per cent. annually (or as much thereof as is necessary) of the City's share of the liquor excise tax.

The amount of the above revenue allocated to this fund in 1911 was \$10,000.

Police Pension Fund.

Chapter 626, Laws of 1904, provides for the payment into this fund of the following:

1. All forfeitures imposed by the Police Department upon members of the force.
2. All rewards, fees, gifts, etc., presented to members of the force on account of police services, except such as the police commissioner may allow said members to retain.
3. All unclaimed, lost or stolen money, property, etc., remaining in the possession of the property clerk for one year, and for which there is no lawful claimant.
4. Forfeited and deducted pay of members of the force occasioned by absence for any cause.
5. From excise moneys annually:

Manhattan and The Bronx	\$300,000 00
Brooklyn	100,000 00
Queens	15,000 00
Richmond	15,000 00

\$300,000 00

Total

\$430,000 00

6. All moneys received from issuance of permits to carry pistols.
7. Moneys received from permits granted for entertainments, such as masked balls, etc.

8. Two per cent. of monthly salary of members of police force.
9. Any other moneys and funds applicable to any police pension fund previously existing within the limits of The City of New York.

10. Unexpended balances of appropriations for salaries.
11. Budgetary appropriations for amounts necessary in addition to receipts from the above sources, in order to pay pensions granted.

12. Gifts and bequests to the fund.

The following is a statement of the City revenue which was paid into this fund in 1911:

Excise tax moneys	\$430,000 00
Violations of coal law	12 50
Steam boiler inspection	25,916 00
Masked ball permits	12,025 00
Unclaimed cash	1,349 90
Sale of manure in precincts	50 00
Sale of unclaimed property	8,555 38
Pistol permits	6,642 50
Penalty, police lock	45

\$430,000 00

Total

\$484,551 73

The City also contributed \$700,000 to this fund by an appropriation in the Budget of 1911, and \$150,000 received from the sale of special revenue bonds.

Department of Health Pension Fund.

Chapter 373, Laws of 1907 (section 1320) provides for payment into this fund of the following:

1. Fines for violations of sanitary health code.
2. One per cent. of employees' salaries. (The law, however, is not compulsory and deductions are not made from the salaries of those who do not wish to share in this fund.)

The following was paid to the pension fund in 1911, as the result of violations of the sanitary health code:

Court costs paid by defendants	\$772 00
Fines and penalties	32,178 70

\$772 00

Total

\$32,950 70

New York Fire Department Relief Fund.

Section 789 of the Charter of The City of New York provides for the payment into this fund of the following:

1. Fines and forfeitures imposed by the Fire Commissioner upon members of the force by way of discipline.
2. Rewards, fees, gifts, etc., on account of extraordinary services, except such as the Commissioner may allow the members to retain or shall be given to endow a permanent or competitive reward.

3. Proceeds of suits for penalties and all licenses, fees collected in the Boroughs of Manhattan, Brooklyn and The Bronx, under the laws relating to fire prevention and storage of explosives and combustible materials, and forty-five per cent. of such proceeds of suits for penalties and license fees collected in the Boroughs of Richmond and Queens.

4. Proceeds of sales of condemned personal property in use by the Department.
5. Deductions from salaries of members of the force for absence from duty.
6. Gifts, bequests, etc., to fund, the total income from which shall not exceed \$30,000 per annum.

7. Appropriations from City of New York not exceeding \$10,000 per year.

8. Ten per cent. annually of excise moneys belonging to The City of New York and derived from the Boroughs of Manhattan, Brooklyn and The Bronx.

9. Four and one-half per cent. of excise moneys belonging to The City of New York, and derived from the Boroughs of Queens and Richmond.

(The payment of the full amount of the above ten per cent. and four and one-half per cent. is contingent upon that sum, together with all other income of the fund, not exceeding the amount necessary to preserve intact the principal and surplus of said fund as they existed January 1, 1903.)

Sections 808, 809, 810, 811 and 812 of the City Charter also provide that the fund shall receive forty-five per cent. of the tax against foreign insurance companies collected by the treasurers of the Fire Department, or the Westchester Exempt Firemen's Associations of The City of New York.

The following is the city revenue devoted to this fund in 1911:

Oil licenses	\$47,840 00
Fireworks permits	414 00
Special permits	48,522 00
Permits for sale, use, etc., of explosives	8,184 00
Chimney fire penalties	1,300 00
Powder licenses	60 00
Fire in street permits	46 00
Match licenses	260 00
Fees from issue of fire line badges	1,700 00
Excise licenses	553,450 35
Penalties for violations of fire and coal laws	7,556 50
Sale of condemned property	9,495 57
Sale of seized combustibles	81 00

\$680,909 42

Less amounts paid to treasurers of the Exempt or Veteran Firemen's Associations of the Boroughs of Queens and Richmond, and Firemen's Associations of the State of New York, and refund of special permit... 7,768 34

\$673,141 08

City of New York Employees' Retirement Fund.

Chapter 669, Laws of 1911, provides for life annuities to retired officers, clerks and employees, who are not covered by other pension funds, of one-half of yearly salary paid for period of three years prior to time of retirement, and that the Comptroller shall pay the annuities granted out of receipts of excise moneys belonging to The City of New York.

The amount paid this fund from above revenue in 1911 was \$8,253.56.

Street Cleaning Department Pension Fund.

Section 549, Chapter 839, Laws of 1911, provides for payment into this fund of the following:

1. Three per cent. of employees' salaries.
2. Fines, forfeitures, etc., assessed against employees.
3. Moneys received from scow trimming or assorting refuse.
4. Moneys from sale of refuse, ashes and garbage collected by Department of Street Cleaning.

5. Proceeds of sales of condemned horses or other property of said Department, excepting real property; and so much of the proceeds of sales of unharvested vehicles (trucks, wagons, etc.), and of boxes, barrels, bales or other incumbrances found in public streets or places, as exceeds the necessary expenses of the sales, and are not payable to the lawful owners, and all moneys paid for the release of such property.

6. Unexpended balance of appropriations for salaries.

7. Gifts and bequests to the fund.

The city revenue devoted to this fund from the date of the revenue provisions of the above act taking effect October 1, 1911, to December 31, 1911, was as follows:

Redemption of incumbrances \$431 70
Privileges of Clinton street dump 455 00

\$886 70

2. ALLOCATED TO QUASI-PUBLIC INSTITUTIONS.

During the year 1911 the following City revenue from fines, penalties, forfeitures and excise taxes was allocated to the use of quasi-public institutions:

Pedic Society	\$50 00
American Society for Prevention of Cruelty to Animals	13,589 33
Humane Society of New York	22,529 00
Medical Society, County of New York	3,475 00
Medical Society, County of Kings	450 00
New York Society for Prevention of Cruelty to Children	2,675 00
Brooklyn Society for Prevention of Cruelty to Children	4,026 00
Exempt or veteran volunteer firemen's associations:	
Borough of Queens	16,653 98
Borough of Richmond	5,423 61
State of New York	4,906 13
Anti-Policy Society	75 00
Dental Society, State of New York	4,275 00
Total	\$78,128 05

Pedic Society.

Chapter 208, Laws of 1898, provides that the Pedic Society may exact from all chiropodists an examination fee of ten dollars, and that any fines collected upon complaint of said society shall be paid to it. Any excess of fines collected over expenses at the end of the year goes to the Treasurer of the State of New York for the common school fund.

The fines collected and paid over to the society by The City of New York in 1911 amounted to \$50.

American Society for Prevention of Cruelty to Animals and Humane Society of New York.

Chapter 490, Laws of 1888, provides that all fines, penalties or forfeitures imposed or collected for violation of any act for the prevention of cruelty to animals must be paid on demand to the society which instituted or conducted the prosecution.

The receipts from fines during the year 1911 were as follows:

American Society for Prevention of Cruelty to Animals \$13,589 33
Humane Society of New York 22,529 00

\$36,118 33

Total

Medical Society, County of New York, and Medical Society, County of Kings.

Chapter 398, Laws of 1895, provides that the proceeds of fines on account of the violation of the medical laws shall be paid to the society making the complaint. If there is a balance remaining at the end of the year after expenses have been paid it is to be turned over to the County Treasurer.

The amounts received by these societies from fines were as follows for the year 1911:

Medical Society, County of New York \$3,475 00
Medical Society, County of Kings 450 00

\$3,925 00

Total

New York Society for Prevention of Cruelty to Children and Brooklyn Society for Prevention of Cruelty to Children.

Section 491 of the Penal Law provides that these societies shall receive all fines, penalties and forfeitures for violation of laws affecting children in cases where the prosecutions shall have been instituted or conducted by them.

The New York and Brooklyn societies were allowed in the Budget for 1911 appropriations of \$60,000 and \$20,000 respectively.

The receipts of the New York Society for the Prevention of Cruelty to Children from fines, penalties and forfeitures in 1911 amounted to \$2,675 00

The fines, penalties and forfeitures collected and paid by The City of New York to the Brooklyn Society for the Prevention of Cruelty to Children in 1911 amounted to 4,026 00

Exempt or Veteran Volunteer Firemen's Associations, Borough of Queens.

Section 789 of the Charter of The City of New York provides for payment to these associations of the following:

1. Forty-five per cent. annually of all proceeds of suits for penalties on account of violations of the laws relating to prevention of fires and storage of explosives and combustible materials, and of all license fees payable, unless some which may be collected or paid in the Borough of Queens.

2. Four and one-half per cent. of excise moneys belonging to The City of New York and derived from the granting of liquor licenses in the Borough of Queens.

Section 811 of the Charter of The City of New York also provides for the payment by the Fire Commissioner to these associations of forty-five per cent. of the tax upon the receipts of foreign fire insurance companies doing business in the Borough of Queens.

The receipts of these associations from licenses, penalties and excise taxes were as follows during the year 1911:

	Number of Members.	Total from Licenses and Penalties.	Total from Excise.
Exempt Firemen's Association of the Town of Newtown	411	\$773 38	\$1,953 64
Exempt Firemen's Association of the 5th Ward, Borough of Queens	369	694 33	1,754 00
Exempt Firemen's Association of Flushing	262	493 00	1,245 39
Exempt Firemen's Association of Long Island City	225	423 37	1,069 52
Veteran Firemen's Association of Long Island City	260	489 24	1,235 88
Exempt Firemen's Benevolent Association of College Point	235	442 17	1,117 05
Veteran Volunteer Firemen's Association of Jamaica	391	735 74	1,858 57
Woodhaven Exempt Volunteer Firemen's Association	357	671 74	1,696 96
Total	2,510	\$4,722 97	\$11,931 01

Total from licenses and excise taxes, \$16,653.98.

The receipts are apportioned among the associations in proportion to the membership of each.

Exempt or Veteran Volunteer Firemen's Associations, Borough of Richmond.

Section 789 of the Charter of The City of New York provides for payment to these associations of the following:

1. Forty-five per cent. annually of all proceeds of suits for penalties on account of violations of the laws relating to the prevention of fire and storage of explosives, and of all license fees payable under same, which may be collected or paid in from the Borough of Richmond.

2. Four and one-half per cent. of excise moneys belonging to The City of New York and derived from the granting of liquor licenses in the Borough of Richmond.

Section 810 of the Charter of The City of New York also provides for the payment by the Fire Commissioner to these associations of forty-five per cent. of the tax upon the receipts of foreign fire insurance companies doing business in the Borough of Richmond.

The receipts of these associations from licenses, penalties and excise taxes were as follows for the year 1911:

	Number of Members.	Total from Licenses and Penalties.	Total from Excise.
Veteran Firemen's Association of the North Side Fire Department of Staten Island	539	\$603 68	\$1,574 37
Veteran Exempt and Volunteer Firemen's Association of the Edgewater Fire Department of Staten Island	568	636 13	1,659 39
Veteran Volunteer Firemen's Association of Tottenville, New York	88	98 56	257 09
South Side Veteran and Exempt Volunteer Firemen's Association of Staten Island	147	164 63	429 46
Total	1,342	\$1,503 00	\$1,920 61

Total from penalties and excise taxes, \$5,423.61.

The receipts are apportioned among the associations in proportion to the membership of each.

Firemen's Association, State of New York.

Section 789 of the Charter of The City of New York provides for payment to this association of the following:

1. Ten per cent. annually of all proceeds of suits for penalties on account of violations of the laws relating to the prevention of fires and storage of explosives, and of all license fees payable under same, which may be collected or paid in the Boroughs of Queens and Richmond.

2. One per cent. annually of all excise moneys or license fees belonging to The City of New York, derived from the granting of liquor licenses in the Boroughs of Queens and Richmond.

Sections 808, 809, 810, 811 and 812 of the Charter of The City of New York also provide for payment by the Fire Commissioner to this association of ten per cent. of the taxes upon the receipts of foreign fire insurance companies.

The receipts of this association from licenses, penalties and excise taxes were as follows for the year 1911:

	Total from Licenses and Penalties.	Total from Excise.
Firemen's Association, State of New York, Queens	\$1,049 55	\$2,651 33
Firemen's Association, State of New York, Richmond	334 00	871 25
Total	\$1,383 55	\$3,522 58

Total from licenses, penalties and excise taxes, \$4,906.13.

Anti-Policy Society.

Chapter 163, Laws of 1905, provides that all fines and penalties and forfeitures imposed and collected under the provisions of every act passed or which may be passed relating to or affecting the game of policy, in every case where the prosecution shall be instituted or conducted by a society incorporated and having as an object the prevention or suppression of the game of policy, must be paid on demand to such society.

The amount paid this society in 1911 on account of fines, penalties, etc., collected, was \$75.00.

Dental Society of the State of New York.

Chapter 215, Laws of 1901, provides for the imposition of:

1. Examination fee of not more than \$25 upon all applicants for licenses to practice dentistry, the amounts collected from this source to be used to pay the expenses of the regents. Any surplus at the end of the year is payable to the society nominating the examiners.

2. All fines, penalties and forfeitures of bail in connection with violations of laws regulating the practice of dentistry, are payable to this society.

The moneys collected from fines, penalties and forfeitures and paid over to the Dental Society of the State of New York in 1911 amounted to \$4,275.

APPENDIX XXXII.

THE PERSONAL PROPERTY TAX.

The Commission's Recommendation of a Low Tax Rate on Personal Property More Fully Explained.

The Commission makes the following recommendations with reference to the taxation of personal property:

1. That all taxable personal property not now liable to some special and exclusive tax be subjected to a tax of three mills on the dollar in lieu of the present rate.

2. That indebtedness be no longer offset against the taxable assets.

3. That personal property amounting to less than ten thousand dollars be exempted from taxation.

1. Reducing the tax on personal property to three mills will remove the inequality and injustice resulting from the present high rate, especially in the case of estates which are now taxed out of all proportion.

Persons who now evade the tax in order to avoid surrendering a large part of their income would be willing to pay their share of the taxes.

The tax rate per hundred dollars as fixed by the Board of Aldermen for the year 1912 in the various counties within the city is as follows:

New York	\$1 83
Kings	1 87
Queens	1 84
Richmond	1 92

The tax rate this year is, therefore, equivalent to from 36.6 per cent. to 54.9 per cent. of the income received from investment securities. From securities yielding 5 per cent. it takes 36.6 per cent. of the income in New York County and 38.4 per cent. of the income in Richmond County. In New York County the tax absorbs 40.6 per cent. of the income from a four and a half per cent. security; 45.75 per cent. from a 4 per cent. security; and 52.3 per cent. from a 3 1/2 per cent. security. In Richmond County, the tax absorbs 42.6 per cent. of the income from a 4 1/2 per cent. security; 48.0 per cent. from a 4 per cent. security; and 54.9 per cent. from a 3 1/2 per cent. security.

In contrast to this, the three-mill tax would only absorb from 6 to 10 per cent. of the income of a security according to its rate of interest. The per cent. of income appropriated would vary as follows:

Per Cent.	
A 5 per cent. security	6.0
A 4 1/2 per cent. security	6.6
A 4 per cent. security	7.5
A 3 1/2 per cent. security	8.5
A 3 per cent. security	10

The present personal property tax has resulted in the removal of thousands of wealthy corporations and persons to suburban towns having lower tax rates and more accommodating assessors. It is probable that under a 3-mill tax these would gladly

claim this city for their home. There would no longer be any motive to acquire legal residence elsewhere for the purpose of escaping confiscatory taxation.

2. The annual report of the Department of Taxes and Assessments for 1911 stated that the debts owed to only banks and trust companies in The City of New York amounted to two and a half billion dollars. All this is now a potential offset to taxable personal property.

Under the proposed plan the indebtedness could no longer be offset against the taxable assets and the tax would be so very moderate that whoever can afford to own or hold merchandise or articles of luxury, jewels and pictures, will be able to contribute a fraction of their value to the support of the city government.

Corporations could raise their capital through sale of stock instead of making large issues of bonds, a policy which to-day is profitable, because the bonds are an indebtedness.

Under the present arrangement a corporation which raised all its capital through the sale of stock would be obliged to pay a large tax, but if it raised three-fourths of its capital through the issuance of bonds it would be obliged to pay one-fourth the tax. By such an offset of indebtedness against capital, corporations with large capitalization escape most of the personal property taxes.

VIEW OF A FORMER TAX COMMISSIONER.

Mr. Strasbourger, Tax Commissioner of The City of New York under Mayor Low, in a report dated February, 1910, said:

"Those who paid taxes on personal property paid on a minute proportion of what they were really liable for, while others, who should pay, escaped the tax entirely, and in some instances people who were comparatively poor, who happened to be caught by the Tax Assessor, were so unfortunate as to be unable to escape.

"Frequently, as in the case of Mr. Andrew Carnegie, the amount paid is upon that levied by the Tax Department, but Mr. A. says: 'If Mr. Carnegie pays on but \$5,000,000, which is probably not more than 1 per cent. of the taxable personal property owned by him, why should I pay on more than \$1,000?'

"If Mr. Carnegie were assessed at the full amount that the tax rate which real estate, as well as other property, would have to bear, the tax rate would be diminished by about 6 per cent., namely, the rate, instead of being \$1.68, would be reduced to \$1.56.

"If you will continue this illustration to the remainder of our wealthy citizens, I think it will readily be understood that as low a tax rate as one-fifth of 1 per cent. could be brought about, and I believe that if this low rate were established, that the intimation by Mr. Carnegie in his letter to the Mayor of a change of residence would no longer be made, and that instead of our wealthy citizens acquiring residence out of town they would all want to live in the City.

"I therefore submit that, instead of abolishing the personal tax, the law now existing should be enlarged upon and made more effective."

APPENDIX XXXIII.

The Experience of a Low Tax Rate on Personal Property in Other States. The personal property tax was made the subject of a resolution by the National Tax Association at its fifth national conference, held at Richmond, Virginia, September 5-8, 1911.

"Resolved, That the General Property Tax, under the higher rates of taxation caused by the increase of public expenditures in the United States has broken down in so far as it applies to personal property."

"Resolved, That the taxation of personal property has not been more successful under strict administration than under lax."

"Resolved, That the failure of the general property tax in its application to personal property is due to the inherent defects of its theory; that even reasonably fair and effective administration is unattainable; and that attempts to strengthen such administration simply accentuate the inequalities and unjust operation of the system."

The above resolutions placed the seal of approval on the reports of tax commissions which had investigated the tax in State after State, and had reported, without exception, that, assessed at the same rate as real estate, it was utterly unreasonable.

The annual report of the State Board of Tax Commissioners of the State of New York for 1911, transmitted to the Legislature February 20, 1911, expressed the view:

"There seems to be no just reason why personal property which requires a very much larger expenditure of moneys raised by taxation for its preservation and protection than does real estate should not bear a fair share of such tax burdens."

The first report of the Tax Commission of the State of Kansas (January 12, 1909) expressed the same opinion:

"It is unjust that persons who draw large incomes from intangible property should enjoy full protection under the laws of the commonwealth and yet contribute nothing to the support of public charges."

The experience of Maryland with a uniform low tax on all personal property is most encouraging, so encouraging that several other States have followed her example. The first assessment in the city of Baltimore, after the law providing for this low rate of assessment was passed in 1897, was on \$58,703,795, and after ten years working of the act the amount assessed on in 1908 was \$146,688,857, or an increase of very nearly 150 per cent.

A bill providing for a change in the method of listing and assessing money and credits passed by the Legislature of the State of Minnesota was signed by the Governor on April 23, 1911. The law imposed a flat rate of three mills on the dollar in lieu of all other taxes, and allowed no deduction for debts.

Mr. J. G. Armon, member of the Tax Commission of Iowa, addressing the National Tax Conference at Des Moines, Iowa, in 1912, gave some interesting facts in regard to the results already achieved under the act, and, while he stated that it could hardly be claimed that two years experience was sufficient time to demonstrate the success or failure of such a radical change, that brief experience at least justified the belief that they had taken a decided step in advance.

The following statements, made by Mr. Armon, are certainly illuminating:

"In 1910 the assessed value of money and credits in the classes now included in the three mill tax law amounted to \$13,919,806. In 1911, the first year under the new law, the amount returned for taxation was \$115,676,126, an increase of 731 per cent. over the preceding year. With three of the eighty-six counties of the State estimated, the assessment of money and credits this year is \$135,034,476, being an increase of 16.7 per cent. over 1911, and 870 per cent. over 1910.

"That the assessment is much more widely and hence much more equitably distributed among the people is shown by the large increase in the number of people assessed under the new law. While no exact data is available for 1910, it is estimated that the number of people assessed for this class of property in that year did not exceed 6,200. In 1911 the number assessed was 41,439, and in 1912, 49,949 assessments of such property were reported."

The report of the State Board of Tax Commissioners of the State of New York (1911), already referred to, clearly indicates that if a low rate were adopted in New York, similar results to those experienced in Maryland and in Minnesota might be anticipated. It says:

"Most of the owners of personal property with whom we have conversed express a willingness to be taxed upon their holdings, provided that others are likewise taxed, and the tax is reasonable."

The most equitable conclusion in regard to the matter appears, therefore, to be that the personal property tax should be retained on the basis of a low uniform rate, until, at least, some very desirable substitute which is not yet in sight has been found.

APPENDIX XXXIV.

THE PRESENT TAXATION OF PERSONAL PROPERTY IN THE CITY OF NEW YORK.

1. CONTINUOUS DECREASE IN PERSONAL ASSESSMENT.

The personal property tax has been whittled down in New York by either the exemption of certain kinds of property from taxation or by the substitution of special taxes until only a remnant remains. From 1903 to 1911 inclusively the personal property assessment in this City decreased from \$680,866,092 to \$357,923,123, or 47.5 per cent. During the same period the assessment of real estate, including that of corporations and special franchises, increased from \$4,751,550,826 to \$7,858,840,164, or 65.3 per cent. The ratio of personal property assessment to the total general property assessment was reduced from 12.5 per cent. to 4.35 per cent.

Statement Showing Per Cent. of Personal Property Assessment to Total General Property Assessment 1903-1911 Inclusively.

	Personal Property Assessment.	Real Property Assessment.	Total General Property Assessment.	Per Cent. of Personal Property Assessment to Total.
1903.....	\$680,866,092	\$4,751,550,826	\$5,432,416,918	12.50
1904.....	625,078,878	5,015,463,779	5,640,542,657	11.05
1905.....	690,561,926	5,221,582,301	5,912,144,227	11.63
1906.....	567,306,940	5,738,487,245	6,305,794,185	8.97
1907.....	554,889,871	6,240,480,602	6,795,341,915	8.15
1908.....	435,774,611	6,722,415,789	7,158,190,400	6.08
1909.....	443,320,855	6,807,179,704	7,250,500,559	6.11
1910.....	372,644,825	7,044,192,674	7,416,837,499	5.01
1911.....	357,923,123	7,858,840,164	8,216,763,287	4.35

2. HOW THE PERSONAL PROPERTY TAX HAS BEEN WHITLED DOWN.

(a) Bank Tax.

In lieu of all other taxes the shares of banks and banking associations were in 1901 (chapter 550, Laws of 1901) subjected to a special tax. The assessment is based on the book value of the capital, surplus and undivided profits of such institution. No deductions are allowed for indebtedness. The tax, as amended by chapter 62, Laws of 1909, is at the rate of one per cent.

In the year 1911, the City derived a revenue of \$3,566,858.32 from this bank tax. But for this tax an additional \$356,685.83 worth of property would potentially be subject to the personal property tax.

(b) Tax on Trust Companies.

The assets of trust companies are taxable to the same degree as those of banks, but are not assessable locally, all of the revenues from this tax go into the State treasury. The reported capital, surplus and undivided profits of the trust companies in The City of New York is \$225,464,613.

(c) Mortgage Recording Tax.

The Mortgage Tax Law, imposing an annual tax on mortgages, was passed in 1905 (chapter 729), and continued in force until July 1, 1906, when the present law (chapter 532, Laws of 1906), substituting a recording tax, went into effect. The present law imposes a recording tax of fifty cents upon each one hundred dollars of indebtedness, and each remaining major fraction thereof, secured by mortgage upon real property within the State. The payment of this recording tax exempts the mortgage and the debt secured thereby from all other forms of taxation, whether the term of the mortgage be one year or fifty. After the necessary expenses of collection have been deducted, one-half of the net receipts are turned over to the State Treasurer.

In the year 1911 the City received as its share of the net receipts of the mortgage recording tax \$1,316,286.87. The tax represented a capitalized value of \$526,514,748. If the average life of a mortgage be taken at five years, the mortgage recording tax clipped \$2,632,573.740 from the potential assessment of personal property.

(d) Secured Debt Tax.

The tax on secured debts passed in 1911 (chapter 802, Laws of 1911) extends the principle of the mortgage recording tax. The intangible property taxed under this law includes mortgages on property outside the State, bonds and other evidences of debt and practically all forms of taxable securities, except commercial papers, which do not come under the operation of the mortgage recording tax law. The tax is at the rate of one-half of one per cent. on the face value of the security. A security on which the tax has been once paid is exempt from all other taxation. The revenues received from this tax are paid into the State Treasury.

On February 29, 1912, the tax had been in operation half a year. During this period the State has collected \$955,904.69 revenue from the tax in The City of New York. Assuming that this tax will net the State \$1,250,000 a year in The City of New York and that the average life of a secured debt is twenty-five years, the operation of this law will clip \$3,125,000,000 from potential assessment under the personal property tax.

(e) State Registration of Automobiles.

In 1910 automobiles were exempted from assessment and taxation as personal property, and made subject to a State registration fee granted on horsepower (chapter 374, Laws 1910). The 25,000 automobiles in The City of New York thus exempted from local taxation are estimated to be worth \$35,000,000.

(f) Amount of Personal Property Subject to Special Taxes.

The personal property subject to special taxes, either State or local, and for this reason exempt from the general property assessment, appears from the foregoing analysis to be approximately \$6,375,000,000.

(g) Exemptions.

Stocks in the hands of the holder are exempt from taxation because the corporation itself is assessed. Domestic corporations, however, are assessable at their principal office. The "principal office" is determined by the place named as such in the certificate of incorporation. Many corporations have established their principal place of business in small country towns, and thus escape all taxation in this City, where they conduct practically all their transactions.

Copyrights, patents, trademarks and good-will are all exempt from the personal property tax. Bonds of the United States, of the State of New York, of The City of New York, and of all the municipalities in the State of New York are also exempt. Bonds, mortgages, notes, contracts, accounts or other demands belonging to a non-resident of the State sent to, or deposited in this State for collection are not taxable. Neither are the products of another State, owned by a non-resident of this State when consigned to his agent in this State for sale, nor moneys of a non-resident under the control or in the possession of an agent in this State for investment or any other purpose.

(h) What Personal Property is Taxable.

The intangible property, not subject to some special tax or exempt from taxation, and which is consequently liable to the personal property tax, consists mainly of mercantile credits, chattel mortgages, promissory notes and cash either on hand or on deposit. All tangible property, household goods, merchandise, machinery, tools, etc., unless especially exempt, is subject to the personal property tax.

Only so much of the assessable personal property is taxed as is not offset by debt.

3. UNCOLLECTED TAXES ON PERSONAL PROPERTY.

The assessed valuation of real estate, excluding the real estate of corporations and special franchises, is more than twenty times that of personal property. Yet the absolute amount of taxes remaining uncollected is greater in the case of personalty than in that of realty. The uncollected taxes on personal property carried on the books of the Comptroller totalled December 31, 1911, \$44,615,155.82; the uncollected taxes on real estate, \$39,342,287.86. Of the tax levies 1903-1911, inclusively, only 4.4 per cent. remained uncollected December 31, 1911, in the case of ordinary real estate; 38.7 per cent. in the case of personal property.

There is no data available showing just what per cent. of a year's levy uncollected December 31, the year of its imposition, has been collected in the succeeding years. The above statements, therefore, only illustrate the amount of each levy collected from October to December 31 during the current year, and the amount of each levy uncollected as of December 31, 1911. The difference between the levy itself and the sum of these two amounts has either been collected or cancelled; but what per cent. has been collected and what per cent. has been cancelled is not known. It is very significant, however, that practically the entire real estate levy is either collected or cancelled within a few years, while merely a driblet of the personal property levy is collected or cancelled after December 31 of the year of its imposition.

Statement Showing the Tax Levies on Personal Property, 1903-1911, Inclusively; the Amount and Per Cent. of Different Levies Collected from October to December 31 of Each Year, and the Amount and Per Cent. of the Different Levies Uncollected as of December 31, 1911.

Year.	I. Levy.	II. Collection from October to December 31 of Each Year.	III. Per Cent. of Levy Uncollected as of December 31, 1911.	IV. Amount of Levy Uncollected as of December 31, 1911.	V. Per Cent. of Levy Uncollected as of December 31, 1911.
1903.....	\$9,703,850 00	\$4,346,835 00	44.7	\$3,861,640 00	39.6
1904.....	9,516,239 00	4,443,571 00	46.6	4,316,571 00	45.3

Year.	I. Levy.	II. Collection from October to December 31 of Each Year.	III. Per Cent. of II. to I.	IV. Amount of Levy Uncollected as of December 31, 1911.	V. Per Cent. of IV. to I.
1905.....	10,354,826 00	4,312,679 00	41.5	4,539,130 00	43.8
1906.....	8,444,977 00	3,858,722 00	45.6	3,428,190 00	40.5
1907.....	8,312,365 00	3,934,711 00	47.3	3,209,383 00	38.6
1908.....	7,088,827 00	3,867,727 00	54.5	2,355,553 00	33.2
1909.....	7,497,020 00	4,056,290 00	54.1	2,820,400 00	37.6
1910.....	6,589,809 00	4,353,011 00	66.0	1,945,832 00	29.5
1911.....	6,185,744 00	4,127,736 00	66.7	2,043,581 00	33.0
Total.....	\$73,693,662 00	\$37,301,285 00	50.6	\$28,520,280 00	38.4
Uncollected personal property tax prior to 1903.....				16,094,875 00	
Total.....				\$44,615,155 00	

Statement Showing the Tax Levies on Real Estate, Excluding Real Estate of Corporations and Special Franchises, 1903-1911, Inclusively; the Amount and Per Cent. of the Different Levies Collected from October to December 31 of Each Year; and the Amount and Per Cent. of the Different Levies Uncollected as of December 31, 1911.

Year.	I. Levy.	II. Collection from October to December 31 of Each Year.	III. Per Cent. of II. to I.	IV. Amount of Levy Uncollected as of December 31, 1911.	V. Per Cent. of IV. to I.
1903.....	\$64,149,021 00	\$53,306,504 00	83.1	\$279,713 00	.43
1904.....	72,220,078 00	60,888,061 00	84.3	400,127 00	.55
1905.....	73,585,831 00	62,946,119 00	85.5	475,376 00	.64
1906.....	79,496,878 00	67,522,166 00	84.9	567,317 00	.71
1907.....	85,580,422 00	67,452,484 00	78.8	909,900 00	1.06
1908.....	99,989,592 00	80,648,958 00	80.6	1,712,318 00	1.71
1909.....	105,933,728 00	86,530,415 00	81.6	2,996,124 00	2.82
1910.....	115,080,377 00	92,963,224 00	80.7	5,931,708 00	5.15
1911.....	124,845,015 00	101,263,861 00	81.1	23,543,625 00	18.85
Total.....	\$820,880,946 00	\$673,521,797 00	82.05	\$36,816,208 00	4.48
Uncollected taxes on real estate prior to 1903.....				2,526,079 00	
Total uncollected taxes on real estate.....				\$39,342,287 00	

4. NUMBER OF PERSONS PAYING PERSONAL PROPERTY TAXES.

Not only the relative per cent., but the absolute number of names appearing on the tax rolls for assessed personalty, is growing less each year. In 1907 there were 42,069 names on the personal property assessment roll; in 1911, only 35,277. In the same period New York increased approximately by half a million population. At present less than three-fourths of one per cent. of the persons in the city are assessed for personal property. Of those assessed, only two-thirds pay their taxes. Less than one-half of one per cent. of the people in New York City pay taxes on personal property.

Statement Showing the Per Cent. of Names on the Personal Assessment Roll to the Estimated Population in the City of New York, 1907-1911, Inclusive.

Population.	Names on Assessment Roll.	Per Cent. of Names on Assessment Roll to Population.	Names on Assessment Roll.		Per Cent. of Names on Assessment Roll to Total Population.
			Assessment	Roll.	
1907.....	4,285,435	42,069	0.98		
1908.....	4,422,685	38,121	0.86		
1909.....	4,564,792	41,222	0.80		
1910*.....	4,766,883	36,059	0.75		
1911†.....	4,766,883	35,277	0.74		

* United States census. † United States census, 1910.

5. Estates Pay a Disproportionate Share of the Personal Property Tax.

Estates are obliged to bear a disproportionate share of the personal property tax. The present high rate bears very heavily upon them. About one-fifth of all the assessed personal property in New York is held by estates. Numerically estates constitute but one-sixteenth of all the names on the assessment roll. The very wealthy are the only individuals or corporations that pay personal taxes at all, and many of these escape. Neither large nor small estates, on the other hand, can escape. They must pay their taxes.

A comparative statement showing the proportion of estates to the total number of names on the personal property assessment roll, and the proportion of their personal assessment to the total personal assessment in the City of New York, 1907-1911, inclusively, follows:

Total Personal Assessment.	Assessment of Estates, Amount.	Per Cent. to Total Assessment.	Total Names on Assessment.	Estates on Assessment Roll.	Per Cent. to Total Names.
1907.....	\$554,889,871	\$116,732,232	21.0	42,069	2,883
1908.....	435,774,611	88,988,438	20.4	38,121	2,574
1909.....	443,320,855	88,760,165	20.0	41,222	2,551
1910.....	372,644,825	70,646,609	18.9	36,059	2,137
1911.....	357,923,123	65,833,996	18.3	35,277	2,027

The following resolution was offered:

Resolved, That the Supervisor of the City Record be requested to print in pamphlet form four thousand (4,000) copies of the report of the Commission on New Sources of City Revenue, submitted on January 11, 1913, to the Mayor; that such pamphlet shall contain an index, to be prepared by the Commission, of the subject matter contained in such report; that the headings of the subject discussed in such report be printed in display type, and that the type used in the body of such report be single leaded; and further, be it

Resolved, That the Supervisor of the City Record be requested to print an additional one thousand (1,000) copies of the report in substantially the same manner as herein prescribed for the pamphlets of such report, except that these one thousand (1,000) copies be bound in board (cloth) covers; and that the title of the report be printed on the front and back of such report in gilt.

Which was adopted by the following vote:

Affirmative—The Mayor, the Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

The Comptroller presented the following:

Report submitting an amendment to section 237 of the Greater New York Charter, providing for the disposition of unexpended or unencumbered balances of corporate stock funds:

City of New York, Department of Finance, Comptroller's Office, January 4, 1913.

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

Gentlemen—At a regular meeting of your honorable Board held on October 24, 1912, there was presented a report relative to the numerous cash balances in corporate stock funds open on the books of the City, which balances are no longer required for the purposes for which the respective issues of corporate stock were authorized.

A resolution accompanied the report which recommended an amendment to the Greater New York Charter, providing for the disposition of the unexpended and unencumbered cash balances in corporate stock funds. Since the adoption of the resolu-

tion conferences were held with Deputy Comptroller Douglas Mathewson and Assistant Corporation Counsel Edward McGoldrick, and several modifications to the draft of the proposed amendment were suggested. The modifications suggested had application to the phraseology and form and the plan of procedure outlined in the amendment originally presented is substantially preserved.

There is now respectfully presented for your consideration a draft of the proposed amendment to section 237 of the Greater New York Charter as a substitute for that contained in the resolution adopted by your Honorable Board on October 24 last.

That this matter may be brought before the present Legislature at an early date, the resolution transmitted herewith is recommended for adoption. Respectfully,

WM. A. PRENDERGAST, Comptroller.

The following resolution was offered:

Whereas, At a meeting of the Board of Estimate and Apportionment held on the 24th day of October, 1912, the following resolution was adopted:

"Whereas, The books of The City of New York show numerous unexpended and unencumbered balances of cash derived from sales of corporate stock deemed no longer necessary and representing sums in excess of the amounts required to accomplish the purposes for which the respective issues of corporate stock were authorized due to overauthorization, premiums and otherwise; and

"Whereas, It is desirous to utilize these moneys in such a manner as may be deemed for the best interests of the City; and

"Whereas, The Greater New York Charter appears to contain no definite and explicit provision for the disposal of such balances; now, therefore, be it

"Resolved, That the Board of Estimate and Apportionment hereby approves of the plan for the disposition of the unexpended and unencumbered cash balances in corporate stock funds, recommended in a report of the Comptroller dated March 12, 1912, wherein is contained a draft of a proposed amendment to section 237 of the Greater New York Charter, as follows:

"Proposed Amendment to Section 237, Greater New York Charter.

"Section 237. The Board of Estimate and Apportionment shall have the power at any time to transfer any appropriation for any year which may be found by the President of a borough, the head of a department or other officer having control of such appropriation to be in excess of the amount required or deemed to be necessary for the purposes or objects thereof, to such other purposes or objects for which the appropriations in such year are insufficient, or such as may require the same. But nothing in the power thus conferred shall authorize the transfer by said Board of an appropriation made for any object or purpose in one year to any purpose or object, whether an appropriation has been made therefor, or otherwise, in any subsequent year. And any balance of appropriations remaining unexpended at the close of any fiscal year, after allowing sufficient to satisfy all claims payable therefrom, and also any balance to the credit of any account of moneys which have been or may hereafter be paid into the treasury of the City, under existing laws, appropriated or authorized to be expended for any specific purpose, and which the said Board of Estimate and Apportionment may determine not to be necessary, or to be in excess of the amount required therefor, may, at any time, but not less than sixty days after the expiration of the year during which the moneys aforesaid were paid into the treasury of the City, after allowing sufficient to satisfy all claims payable from such appropriations, or which the Comptroller shall certify should be paid from said moneys paid into the treasury, as aforesaid, be transferred by the Comptroller, with the approval of the said Board of Estimate and Apportionment, to the general fund of the City, and applied to the reduction of taxation. The approval by the Board of Estimate and Apportionment of the certificate of the Comptroller, as aforesaid, shall be an appropriation of the amounts therein stated to the object or purposes in said certificate specified. Nothing in the foregoing, however, shall be deemed to apply to such cash balances as may remain unexpended from the sale of bonds issued for permanent improvements, and which are no longer required for the specific purposes for which said bonds were issued.

"Section 237a. Where there remains a cash balance from the sale of bonds issued for permanent improvements, which the President of a borough, the head of a department or other officer having control thereof finds to be in excess of the amount required or deemed to be necessary for the purposes for which such bonds were issued, after allowing sufficient sums to satisfy all claims payable therefrom, and when certification to that effect is made by said President of a borough, head of a department or other officer having control thereof to the Comptroller, the Board of Estimate and Apportionment shall have the power to transfer such unencumbered cash balance to a fund, to be known as "moneys available for permanent improvements for which corporate stock may lawfully be issued," to be created for this purpose. Upon the recommendation of the Comptroller, the Board of Estimate and Apportionment shall have the power to apply all or any part of the above mentioned fund toward any permanent improvement hereafter authorized, for which purpose corporate stock may lawfully be issued.

"Section 237b. The Commissioners of the Sinking Fund may, in the manner provided in the last preceding section, dispose of cash balances, the proceeds of bonds issued for armory purposes, or such parts thereof, found by the Armory Board to be in excess of the amount required or deemed necessary for the purposes for which such bonds were issued, and when certification to that effect is made by the Armory Board to the Commissioners of the Sinking Fund; provided, however, that the bonds from which such cash balances arose were, in the first instance, issued in the form of armory bonds or corporate stock for armory purposes, and by the authority of the Commissioners of the Sinking Fund.

"Resolved, further, That the Corporation Counsel be requested to cause said proposed amendment to be introduced in the Legislature for enactment." And

Whereas, It is desired to modify the proposed amendments by substituting therefor one amendment to section 237 of the Greater New York Charter as contained in the aforesaid resolution to the extent and in the manner as hereinafter set forth; now, therefore, be it

Resolved, That the Board of Estimate and Apportionment hereby approves of the following proposed amendment to section 237 of the Greater New York Charter, to wit:

Section 237. The board of estimate and apportionment shall have the power at any time to transfer any appropriation for any year which may be found, by the president of a borough, the head of a department, or other officer having control of such appropriation, to be in excess of the amount required or deemed to be necessary for the purposes or objects thereof, to such other purposes or objects for which the appropriations in such year are insufficient, or such as may require the same. But nothing in the power thus conferred shall authorize the transfer by said board of an appropriation made for any object or purpose in one year to any purpose or object, whether an appropriation has been made therefor

The board of estimate and apportionment may apply all or any part of the above mentioned fund to or toward the payment of the cost of any permanent improvement, which may lawfully be paid for from the proceeds of the sale of corporate stock, the disbursements from such fund to be made with the same legal force and effect as though the expenditure was from the proceeds of a sale of corporate stock. Where there remains a cash balance from the sale of corporate stock issued by authority of the board of commissioners of the sinking fund for armory purposes, which balance of cash the armory board finds to be in excess of the amount required for the purposes for which such corporate stock was issued, after allowing sufficient sums to satisfy all claims payable therefrom, and when certification to that effect is made by the armory board to the board of commissioners of the sinking fund, the latter board may upon the recommendation of the comptroller transfer such cash balance to the fund above mentioned, known as "monies available for permanent improvements for which corporate stock may lawfully be issued." And be it further

Resolved, That the Corporation Counsel be requested to introduce in the Legislature for enactment the proposed amendment as herein modified.

Which was adopted by the following vote:

Affirmative—The Mayor, the Comptroller, the President of the Board of Aldermen and the Presidents of the Boroughs of Manhattan, Brooklyn, The Bronx, Queens and Richmond—16.

On motion, the Board adjourned to meet Thursday, January 23, 1913, at 10.30 o'clock a. m.

JOSEPH HAAG, Secretary.

PUBLIC ADMINISTRATOR, NEW YORK COUNTY.

REPORT OF THE BUREAU FOR THE YEAR 1912.

Bureau of the Public Administrator, New York, December 31, 1912.

To the Honorable Board of Aldermen:

Pursuant to chapter 230, section 30, of the Laws of 1898, the undersigned hereby reports a transcript of such of his accounts as have been closed or finally settled, and of those on which any money has been received by him as part of the proceeds of any estate on which he has administered since the date of his last report.

Respectfully,

WILLIAM M. HOES, Public Administrator of the County of New York.

A Transcript of Such of His Accounts as Have Been Closed or Finally Settled Since the Date of His Last Report.

Name of Deceased and Date of Final Decree.	Total Amount Received.	Amount for Funeral Expenses, Administration and Claims of Creditors.	Commission Paid Into the City Treasury.	Amount Paid to Legatees or Next of Kin.	Amount Paid Into City Treasury Known Next of Kin.
John Unger, November 21, 1912..	\$1,197 06	\$280 62	\$39 85	\$856 59	.....
Mateo Dongodis	461 27	143 68	23 06	294 53	.....
Robert McNamara, November 14, 1912	614 50	30 66	30 43	553 41	.....
Charles Malender, November 27, 1912	667 96	638 21	29 75	.....	.....
Niel McNevis, November 20, 1912	538 94	315 31	20 95	196 68	.....
Aldee Matthews	298 99	284 04	14 95	.....	.....
James Higgins	162 45	154 33	8 12	.....	.....
Margaret McNally	116 20	110 39	5 81	.....	.....
Maggie Jarvis	354 69	336 96	17 73	.....	.....
Samuel Armstead	9 89	65	49	8 75	.....
David J. Whiteley	10 08	10 08	.....	.....	.....
Margaret M. Ryan	409 15	197 46	20 46	.....	\$191 23
Marion C. Gubby	39 99	37 99	2 00	.....	.....
Caroline Kahncha	71 50	9 23	3 58	58 69	.....
Emil Hand, December 2, 1912	1,485 46	415 91	74 27	995 28	.....
Emma Bergmann, December 2, 1912	354 70	21 08	17 74	315 88	.....
David Sheehan, December 5, 1912	576 91	448 06	28 85	100 00	.....
Luke or Joseph Head, December 5, 1912	804 28	217 63	40 21	.....	546 44
Ivan Julezoff	158 81	7 84	7 94	143 03	.....
Ellen Ring, December 5, 1912	1,223 05	620 47	61 15	.....	541 43
Margaret A. Kavanagh, December 7, 1912	1,186 88	139 97	59 34	987 57	.....
Pauline Reinhart	745 47	169 40	19 39	556 68	.....
Mary Powers	501 95	260 35	25 10	.....	216 50
Louis Danziger	23 97	5 95	1 20	16 82	.....
Francis P. Tierney	2,814 71	179 63	61 62	2,363 43	210 03
V. Manick Parera, December 5, 1912	1,830 34	692 83	92 94	1,044 57	.....
Joseph Frank, Jr., December 13, 1912	364 78	134 33	18 24	212 21	.....
Emil Pressi	263 11	249 95	13 16	.....	.....
Thomas Dalton	252 56	239 93	12 63	.....	.....
Mary T. Whiting	138 70	113 70	6 94	.....	18 06
John Doherty	67 61	.....	67 61	.....	.....
Catherine Carroll, December 17, 1912	3,070 88	560 74	139 27	2,370 87	.....
Michael J. Murphy	1,521 19	178 97	76 06	1,266 16	.....
Henrietta Lacour	42 78	40 64	2 14	.....	.....
Estates received from Commissioner of Charities September 10, 1912, as per list attached....	48 04	.....	2 40	.....	45 64
Estates received from Department of Correction December 9, 1912, as per list attached	62 45	.....	3 17	.....	60 28
	\$22,492 30	\$7,246 99	\$1,074 55	\$12,341 15	\$1,829 61

A Statement of the Title of Any Estate on Which Any Money Has Been Received Since the Date of Last Report.

Louise Krause, \$4.11; Mary Muka, \$924.14; Jacob Schmidt, \$138.65; Ernst L. Hofman, \$324.90; John Kern, \$600.52; Alice Turner, \$504.70; Ernest Gesner, \$14.11; William Ogren, \$33.65 and \$44.40; Ethel Davis, \$5; Rosa Major, \$427.21; Louis Mosener, \$8.12; Francis P. Tierney, \$2,464.96; Berend F. Bohm, \$445.99; Rosine Bechler, \$17.06; Lizzie Mulligan, \$79; Nicholas Matwis, \$243.25; Mary McDonald, \$225.50; Mary Griffin, \$223.50; Peter Griffin, \$257.45; John Kern, \$2,706.38; Anna Bancole, \$15; William Sielkins, \$2.51; Florence Whiting, \$107.14; estates received from Commissioner of Charities December 12, 1912, as per list attached, \$107.76; John Hanrahan, \$42.85; Charles Ehlike, \$20; Charles Andrus, \$6; Maggie Fox, \$187.55; Lizzie Larkins, \$10.19; Charles Kulso, \$10.03; estates received from House of Relief, December 11, 1912, as per list attached, \$19.82; Bridget Hylant, \$250; Andrew Gilhooly, \$36.14; Joseph Mulliner, \$47.88; Harry Smith, 5 cents; Antonio Bodickey, \$25; Johanna Himna, \$104.70; Joseph Conlis, \$112.40; Margaret Carroll, \$3.53; Andrew Gilhooly, \$40; Morgan L. Bloom, \$6.36; Dominick Pacciotti, \$28.60; Dong Sing, \$105.99; Charles Sands, \$2.85; Rosa Major, \$324.50; William Ogren, \$44.40; Daniel McCloud, 25 cents; Florence Whiting, \$5; Louis Martin, etc., \$155; William Lees, \$558.40; Mary Farrell, \$2,370.87; Hugh Higgins, \$123.75; Samuel A. Monty, \$250; Anton Susko, 42 cents; Patrick J. Ryan, \$12.26; Adam Eichelman, \$362.75; Nellie Tait, \$267.46; Thomas A. Sanders, \$137; Charles Gionras, \$3.47; Dominick Pacciotti, \$1.98; John Ruddy, 15 cents; Peter McDermott, \$181.79; Frank Fisler, \$3.36; estates received from Coroner of The Bronx December 27, 1912, as per list attached, \$14.26; Anna Slepadora, \$27; M. L. Ambers, 30 cents; Henry Moede, \$15; Jno. Hughes, \$102.45; Otto F. W. Muller, \$1; Charles Haase, \$8.65; Stevens Noinur, \$36.88; interest received from banks, on deposit, \$2,032.31; total, \$18,021.08.

Cash from Department of Charities, December 10, 1912.

Alfred W. Cole, \$1.35; Patrick Fennell, or Farrell, 45 cents; Solomon Beckert, 69 cents; Frank Horenamp, \$1.05; Ninnia Schmidt, \$12.10; Johanna Storm, \$2.10; Fanny Taxin, 50 cents; John Alves, \$2; Patrick Quinlan, 16 cents; Thomas O'Hare, 30 cents; John McDevitt, 31 cents; Solomon Heinish, \$5; Emil Wolf, \$1; John Fox, \$9; Maurice Murphy, \$9.57; Annie Ganley, \$5.09; Otto Theeds, \$2; Benjamin Falk, \$2.71; Carmelo Petso, 56 cents; Frank Dehm, 1 cent; Thomas McDonough, 38 cents; Peritz Moscowitz, \$7; Kate Goetz, \$11.49; Howell Vanderhoff, 30 cents; Josephine Bench or Giuseppa Bracio, 50 cents; Francis Kirk, 5 cents; Louise Bigolette, 10 cents; Simon Malinowitz, \$1; Emma Goldberg, \$12.02; Angelo Montho, \$1; Daniel Wilson, \$8; Edward McKenna, \$1.60; Jacob Weidman, \$1.37; Ben Conlon, 70 cents; James Meagher, 5 cents; James Ferguson, 20 cents; Robert Willis, 26 cents; Frederick Hawley, 25 cents; Frederick Fisher, 5 cents; Frank Shaughnessy, 27 cents; Patrick Barry, 25 cents; Richard Sampson, \$3.60; James Courtney, 38 cents; Bernard Potthoff, 20 cents; Lawrence Wilson, \$14.15; John Francis, 12 cents; total, \$63.45.

Money Received from Department of Correction, September 9, 1912.

Charles Parker, 75 cents; Mary Sweeney, 53 cents; Susan Chapman, 25 cents; Mary Nolan, \$1; Elizabeth Nelson, 10 cents; Mary McDonough, 46 cents; Lemuel Graham, \$2.62; John McCarthy, 31 cents; Stephen Moran, 74 cents; Abdel Hanil, 95 cents; Patrick Dempsey, 15 cents; Patrick Sweeney, 20 cents; William Lynch, \$1.45; William Wallas, 75 cents; Franz Wonkanger, \$17.67; George Colan, 13 cents; Charles H. Miller, \$2.76; John Keller, 60 cents; Marian Charles, \$1.20; Anne McKenzie, 70 cents; Margaret Mahony, \$1.11; Mary Malony, 20 cents; Annie Brown, 42 cents; Annie Murphy, \$2; Margaret Allen, 43 cents; Nellie Wood, \$1.80; Margaret Hunter, \$1.66; Annie Heim, \$1.76; Paul Hoffman, 7 cents; John Reilly, 20 cents. Cash Received from Coroners' Office, Borough of The Bronx, New York, Dec. 26, 1912.

Unknown man, No. 2347, 75 cents; Joseph Stebbins, No. 2506, 35 cents; Axel Carlson, No. 2514, 27 cents; John Marro, No. 2518, \$1; Dennis Duffy, No. 2532, 19 cents; unknown man, No. 2596, 40 cents; unknown man, No. 2672, found at Ade Point, Pelham Bay, 18 cents; Cioccola Michael, No. 2697, 25 cents; Leonard Wood, No. 2703, 9 cents; Adam Schewus, No. 2706, 61 cents; Frank Chickerello, No. 2744, \$10; E. Barnell, No. 2776, 17 cents; total, \$14.36; less carfare, 10 cents; total, \$14.26.

Cash from House of Relief, 67 Hudson St., Dec. 11, 1912.

Edward Carroll, \$5.67; Joseph Shannon, 52 cents; unknown man, 3 cents; Herman Romaine, 21 cents; Hugh Mernagh, 12 cents; William Reid, \$1.02; Francis Brady, \$3.72; D. Harrington, less carfare, 10 cents, \$4.72; R. W. Alberts, 64 cents; John Tully, 7 cents; unknown man, 5 cents; Gus Olsen, 5 cents; Lee Hoy, \$1.23; Joseph Zarp, 10 cents; Gus Romando, 21 cents; Walter Dickey, 10 cents; Albert Harris, 10 cents; Orel Johnsen, \$1.26; total, \$19.82.

Cash Received from Commissioner of Charities, Sept. 10, 1912.

Mary Fitzgerald, 75 cents; Annie Klippall, 7 cents; Margaret Hughes, 6 cents; Thomas Doris, \$8.15; Milton Tynan, 83 cents; Henry Campbell, 13 cents; Daisy Williams, 25 cents; Richard Griffin, 85 cents; Michael Moran, \$1; Michael King, \$1.80; William Dunn, \$2; John Cloman, 27 cents; Dora Watson, 25 cents; Roger Campbell, \$1; John Smith, 4 cents; Paul Rasmussen, \$1; Frank Dusek, 55 cents; Ellis Nansen, \$1; Thomas Maloney, \$5; Annie Downs, \$4.39; Christopher Fuller, \$2; John Sudhop, \$2.31; Charles Lenton, \$4; Peter Caffrey, 28 cents; Marion Kaselen, \$5; Thomas Roche, \$3.06; Patrick Dougherty, \$2; total, \$48.04.

Bureau of the Public Administrator of the County of New York, No. 119 Nassau St., Borough of Manhattan, New York, January 1, 1913.

To the Honorable Board of Aldermen of The City of New York:

Gentlemen—The Public Administrator, pursuant to chapter 230 of the Laws of 1898, section 27 of said act, herewith exhibits to the Board of Aldermen of The City of New York, a statement, on oath, of the total amount of his receipts and expenditures in each case in which he shall have taken charge of and collected any effects, or on which he shall have administered during the year 1912 with the names of the deceased, his or her addition, and the country or place from which he or she came if the same be known. Respectfully,

WILLIAM M. HOES, Public Administrator of the County of New York.

Cases Heretofore Reported.

Bureau of the Public Administrator, New York, January 1, 1913.

Name, Occupation and Place of Residence at the Time of Death.	Country or Place from Which He Came.	Total Amount of Receipts in 1912.	Total Amount of Expenditures in 1912.*
Chas. N. Scott, plumber, New York City...	Unknown	\$176 30	\$176 30
Ida M. Augustina, housework, New York City	Sweden	8 37	2 20
John Albrechtson, porter, New York City.	Sweden	46 00	46 00
Jeanette Blaschke, housework, New York City	Hungary	355 11	161 81
Sofie Streit, housework, New York City...	Austria	420 60	170 01
Chew Yuh, musician, New York City.	Japan	37 23	16 70
Kate Mulcahy, housekeeper, New York City	Ireland	6 35	6 35
Robert McNamara, unknown, New York City	Unknown	614 50	614 50
Unknown man, unknown,			

Name, Occupation and Place of Residence at the Time of Death.	Country or Place from Which He Came.	Total Amount of Receipts in 1912.	Total Amount of Expenditures in 1912.*	Name, Occupation and Place of Residence at the Time of Death.	Country or Place from Which He Came.	Total Amount of Receipts in 1912.	Total Amount of Expenditures in 1912.*
John Decker, domestic, New York City....	Germany	1,086 78	164 56	Mary A. Cavanagh, none, New York....	Ireland	1,062 86	1,298 92
Michael J. Murphy, unknown, New York City	Ireland	1,020 92	1,367 99	George Ward, unknown, New York....	U. S. A.	4 67	4 65
Celia Walstein, housework, New York City....	Norway	3 72	3 92	Esther Perkel, domestic, New York....	Russia	375 86	35 70
Mary Farrell, none, New York City....	Unknown	2,370 87	.....	Sophie Smith, housework, New York....	Germany	9 30	29 93
Alfred A. Weinhold, cabinetmaker, New York City	Germany	86 70	86 60	John Peterson, unknown, New York....	Unknown	92 11	92 11
Edna E. Lindstrom, none, New York City....	New York City....	2,189 88	10	Rosanna Carr, unknown, New York....	Ireland	20	.....
Edmund Dickas, musician, New York City....	Germany	548 96	19 76	Mary Connor, housework, New York....	U. S. A.	4 80	4 80
Ellen Edmunds, cook, New York City....	England	139 10	160 98	Catherine Moore, housework, New York....	Ireland	91 58	91 58
Cordelia Hagan, New York City....	Unknown .....	.....	50 00	Toby Lazar, waiter, New York....	Roumania	64 35	64 35
Lena Newman, unknown, New York City....	Unknown .....	.....	75	Charles H. A. Blauck, butcher, New York....	Germany	39 30	836 94
John J. A'Becket, artist, New York City....	Maine	1,191 71	991 75	Laura Fiedler, agent, New York....	France	2 09	141 53
Christina Entenmann, unknown, New York City	Germany	2,033 65	2,039 35	Philip Cohen, upholsterer, New York....	Russia	37 20	37 20
Emil Haus, locksmith, New York City....	Germany	786 14	1,485 46	Regina Schmidt, none, New York....	Germany	6 23	6 23
Low Jung, unknown, New York....	China	4 52	199 11	Wrakel B. Mirakian, coal and wood, New York .....	.....	.....	.....
Bessie Payton, housekeeper, New York....	Ireland	13 51	367 98	Turkey .....	.....	100 00	100 00
Margaret Stanton, domestic, New York....	Ireland .....	.....	2 00	John Moran, laborer, New York....	U. S. A.	168 16	168 16
John O'Sullivan, none, New York....	Ireland .....	.....	13 87	William Muldoon, laborer, New York....	Ireland	15 19	15 19
Mary Gordon, cook, New York....	Ireland	41 44	616 32	Julia McLean, housework, New York....	Ireland	43 32	43 32
Sarah Austin, artist, New York....	Mississippi .....	.....	67 06	Emma Lindstrom, servant, New York....	Sweden	70 15	2,363 83
Kate Meehan, domestic, New York....	Ireland	93 65	1,754 38	Samuel Lambert, waiter, New York....	Ireland	2 35	237 37
Jane Slevin, domestic, New York....	Ireland .....	.....	687 15	Mary Kelly, furnished rooms, New York....	Ireland	118 80	118 80
Frederick Vogt, baker, New York....	Germany	12 86	1,151 76	Rosario Verga, unknown, New York....	Unknown	494 25	494 25
Julia Gay, unknown, New York....	Unknown	30 70	589 05	Marie or Mary DeNiedici, manufacturer, New York .....	.....	.....	.....
Catherine Glennon, servant, New York....	Ireland	589 05	352 60	Ireland	16 51	857 75	857 75
Michael Henry, clerk, New York....	Ireland	11 68	260 44	Hungary	20 83	20 83	20 83
Edward Beppo, circus actor, New York....	England .....	.....	9 01	Nova Scotia .....	.....	8 94	8 94
Boyd Everett, none, New York....	Ireland	33 25	440 39	Br. W. Indies	250 00	5 61	5 61
Marion E. Nicholls, dressmaker, New York	England .....	.....	5 00	Christopher Clair, none, New York....	Ireland	29 48	29 48
Annie McDonald, Teacher, New York....	Unknown .....	.....	328 69	Catherine Welch, scrubber, New York....	Ireland	21 50	21 50
John W. Norris, porter, New York....	Washington, D. C. ....	.....	46 42	Frank Riley, orderly, New York....	Ireland	9 96	9 96
Charles Schultz, clerk, New York....	Germany	355 84	497 93	Johanna Zeibig, governess, New York....	Germany	3 69	156 78
Maria S. Blanco, unknown, New York....	Spain .....	.....	289 40	Mary Gregory, housework, New York....	U. S. A.	8 78	8 78
Elizabeth Kirker, unknown, New York....	Unknown	215 50	5,762 47	Jacob Jacobson, peddler, New York....	Germany	372 05	372 05
Bridget Houlihan, housekeeper, New York....	Ireland .....	.....	10	Mathilda Schnee, cook, New York....	Germany	35 00	35 00
Theresa B. Kelly, unknown, New York....	Unknown	4 78	78 86	Neil McDevius, ship carpenter, New York....	Prince Ed's Isle.	228 13	228 13
Sadie Lockett, cook, New York....	Georgia	6 48	264 92	Charles Geriot, cigarmaker, New York....	Germany	30 71	30 71
Edward Kerling, hardware, New York....	Ireland .....	.....	241 60	Annie Lane, domestic, New York....	Scotland	177 69	177 69
Marie Powers, lodging house keeper, New York	Russia	145 52	145 52	Wm. E. Schneider, painter, New York....	Germany	46 1 72	46 1 72
Benjamin Itzkowitz, clockmaker, New York	U. S. A.	20 46	590 99	Stephen Lanigan, none, New York....	Ireland	234 19	234 19
Mary Nevins, dressmaker, New York....	France	10 92	293 58	Rosalie Lambert, none, New York....	Georgia	530 93	2,377 84
Johannes E. Pagnon, unknown, New York	Germany	342 82	9,494 70	Olga Herring, housework, New York....	Germany	62 18	62 18
Otto Roenisk, clerk, New York....	England	10 95	339 42	Hannah Mills, housework, New York....	U. S. A.	531 18	531 18
Mary Allen or Curley, housekeeper, New York	U. S. A. ....	.....	24 00	Edwin Fonger or Jonger, painter, New York	Germany	87	87
William Clark, unknown, New York....	Unknown	31 63	981 06	Carrie J. Taylor, dressmaker, New York....	England	26 00	55 36
Jacob Muller, unknown, New York....	Hungary	119 40	2,831 18	Catherine Carroll, cook, New York....	Unknown	74 29	2,793 45
Wenzel Herlee, unknown, New York....	Ireland .....	.....	624 86	Cornelia Hagan, unknown, New York....	Unknown .....	.....	20
Otto H. Renen, weaver, New York....	Unknown .....	.....	58 86	Marie Frieauf, none, New York....	Germany	6 43	631 22
John Matthews, junk boat, New York....	India .....	.....	64 27	Hannah Grass, unknown, New York....	Unknown	11 28	366 11
Theodore or Mary Ussauer, none, New York	Germany .....	.....	5 00	Joseph Lambert, factory hand, New York....	Hungary .....	.....	54 14
Caroline Kaluscha, servant, New York....	England	492 15	492 15	Edward Crossman, helper, New York....	U. S. A.	10	.....
Ernst Bohle, designer, New York....	India	2 32	.....	Frank Jadkowsky, unknown, New York....	Unknown	10	.....
Sophie Fulton or Searing, none, New York	U. S. A.	1 40	.....	Hannah Morachess, artist, New York....	Pennsylvania	1 65	1 65
Frank R. Wilkinson, fortuneteller, New York	Scotland	5 00	.....	Harry Barney, unknown, New York....	England	3 00	2 90
Addie C. McLochlin, none, New York....	Holland	12 35	.....	John Lynch, engineer, New York....	Ireland	6 90	384 93
John Buchanan, lithographer, New York....	Unknown	73 50	.....	Joseph Hesse, laborer, New York....	Germany	18 88	18 88
Peter Nemeer, engineer, New York....	France	34 41	.....	August Koehler, none, New York....	Germany	2 97	2 97
John Clark, watchman, New York....	Sweden	68 79	3,647 93	Frederick Desser, coachman, New York....	Germany	27 72	27 72
Blanche Baillard, dressmaker, New York....	Ireland	34 55	227 67	Benjamin Levine, unknown, New York....	England	2 55	2 55
Anna K. Stenberg, cook, New York....	.....	29 20	.....	Paola Forti, agent, New York....	France	15 54	15 54
Frederick Hennessy, unknown, New York....	Russia	296 27	8,420 78	Mary Nuyer, painter, New York....	Germany	3 22	3 22
Frank Salmon, carpenter, New York....	.....	1,668 34	266 00	Katherine B. Corcoran, domestic, New York	England	2 44	246 58
Emil Freres, none, New York....	Unknown	47 80	1,779 03	Ireland .....	.....	119 48	119 48
John Doherty, salesman, New York....	Ireland	22 75	1,674 61	Ireland	3 00	75 00	75 00
John Motschmann, flower maker, New York	Massachusetts .....	.....	141 80	Germany	8 09	830 35	830 35
Margaret Foster, unknown, New York....	Canada .....	.....	35 36	Germany .....	.....	1 05	1 05
Annie Hasnack, unknown, New York....	Ireland .....	.....	5 00	Unknown .....	.....	86 14	86 14
John N. Daily, actor, New York....	Canada .....	.....	50 00	Ireland	7 34	386 93	386 93
Kathleen Mullen, teacher, New York....	Ireland .....	.....	5 00	Unknown	2 52	268 00	268 00
Mary A. Cummings, servant, New York....	Russia	242 91	1,578 36	Hungary	12 04	1,003 07	1,003 07
Alexander Herman, driver, New York....	France	72 59	.....	Ireland .....	.....	2 86	2 86
Jean Nictroux, cook, New York....	Ireland	1 15	1 15	N. Y. C. ....	.....	265 00	265 00
Mary Hickey, housework, New York....	England	10 13	441 33	Germany	19 61	19 61	19 61
Henry St. John, clerk, New York....	Canada	3 85	182 03	Austria .....	.....	52 45	52 45
Edward Lee, hostler, New York....	United States	68 31	138 22	Unknown .....	.....	40 94	40 94
Annette L. Place, none, New York....	United States	30	30	U. S. A. ....	.....	142 50	142 50
Owen Garvey, waiter, New York....	Italy .....	.....	31 65	Germany	1 86	16 50	16 50
Andria Fantano, soldier, New York....	England .....	.....	33 76	Florida .....	.....	20	20
Matthew J. Johnson, actor, New York....	Unknown .....	.....	144 64	Hungary .....	.....	10	10
James W. McGann, captain, New York....	Greece .....	.....	54 90	Germany	749 68	292 26	292 26
Salatarus Stalbares, unknown, New York....	United States .....	.....	33 05	Austria .....	.....	5 00	5 00
Michael and Addie Ross, none, New York	Italy	3 52	160 53	Parolo Masztalea, laborer, New York....	Austria	63 59	63 59
Dominico Baumonta, laborer, New York....	Scotland .....	.....	5 00	Sophie Baumann, maid, New York....	Switzerland	2 78	177 81
Walter Bee, carpenter, New York....	England	12 84	583 39	Emile Schwab, housework, New York....	Germany	227 95	227 95
Samuel Sisman, clerk, New York....	.....	.....	5 00	Belin J. Richards, stonemason, New York....</td			

Name, Occupation and Place of Residence at the Time of Death.	Country or Place from Which He Came.	Total Amount of Receipts in 1912.	Total Amount of Expenditures in 1912.	Name, Occupation and Place of Residence at the Time of Death.	Country or Place from Which He Came.	Total Amount of Receipts in 1912.	Total Amount of Expenditures in 1912.
Julia Gilbert, housewife, New York.....	United States	34 21		Stephen Baranovsky, laborer, New York.....	Russia	140 00	139 90
John Daly, engineer, New York.....	Ireland	76 09	3,176 23	Bridget Scully, farmer, New York.....	Ireland	835 33	5 70
Jeremiah Downey, physician, New York.....	United States	3 60	439 33	Gaitano Ciarovolta, laborer, New York.....	Italy	56 50	
Anna Dooley, housework, New York.....	Ireland		183 40	Rudolph Falk, unknown, New York.....	Germany	1 86	1 61
Lydia D. Feldman, seamstress, New York.	Denmark		275 43	Frank Prinez, cook, New York.....	Hungary	1 34	118 51
John White, driver, New York.....	United States	7 22	818 95	Elize Nikolitz, cook, New York.....	Austria	813 75	70 12
Angelina Rubilizio, domestic, New York..	Poland		1 10	Maurice Queneau, teacher, New York.....	France	255 60	231 66
Rudolph Weiner, woodcarver, New York..	Germany		45 00	Unknown woman, none, New York.....	Unknown	2 56	4 49
William Anderson, mason, New York.....	Scotland	30 66	2,351 32	Pauline Schmidt, dressmaker, New York.....	U. S. A.	10	10
Hilair Dulat, clockmaker, New York.....	France	1 20		Madeline Thiercel, seamstress, New York.....	France	387 57	380 57
Emil Ch. Jesper, engineer, New York.....	Germany		10	Albert Fay, cook, New York.....	Hungary	103 49	103 39
Jaroslao Houzicek, silversmith, New York.	Austria	13 20	988 59	James J. Parkinson, none, New York.....	Canada	40 00	38 97
Bernard Nill, unknown, New York.....	Unknown	3 74	196 18	Ellen Nagle, domestic, New York.....	Ireland	102 00	101 90
Anna Rollins, unknown, New York.....	Unknown		50 56	Joseph Seaman, unknown, New York.....	U. S. A.		10
Edward Radigan, detective, New York.....	Unknown	11 62		Emile Pierri, carrier, New York.....	France	65 57	261 76
Elizabeth James, seamstress, New York.....	United States	20		Richard E. Enwright, clerk, New York.....	Ireland	46	75 11
Mary Lynch, none, New York.....	Ireland		58 14	Marie Picot, none, New York.....	France	188 15	183 15
Robert L. McNavin, watchman, New York.	Ireland	13 04	950 80	Lizzie Ryan, housework, New York.....	Ireland	507 13	169 06
Thomas F. Kidwan, painter, New York.....	United States	12 72	3,065 04	James W. Hugheswill, painter, New York.....	Argentina		42
Mary A. Jones, sold newspapers, New York	Ireland		4 64	Theodore H. Lee, unknown, New York.....	U. S. A.		11 00
John Z. Dunn, unknown, New York.....	Unknown	58 51	2,429 83	Albert Langenhausen, housekeeper, New York	U. S. A.	305 10	123 96
Ellen Ring, housekeeper, New York.....	Ireland	23 05	1,069 29	Lizzie Kamenz, cashier, New York.....	Germany	70 90	71 12
Luc Aubre, flowermaker, New York.....	France		116 05	Wilhelm Ahl, clerk, New York.....	Germany	61	
Solomon Beuchner, contractor, New York	Germany		6 23	Justav Bergen, unknown, New York.....	Germany	39 08	39 18
Paul Leib, baker, New York.....	Germany		3 95	Vincent Sawyer, etc., barber, New York.....	Austria	40 25	21 50
Herman Hockinger, barber, New York.....	Germany		42 51	Clara Cary, cook, New York.....	Virginia	115 46	105 46
Andrew Leatham, none, New York.....	Ireland		43 55	Susanna Green, servant, New York.....	U. S. A.	141 00	141 00
William Farrell, unknown, New York.....	Ireland	7 90	152 06	William Clay, artist, New York.....	U. S. A.	12 55	12 55
Joseph P. Lavalye, clerk, New York.....	United States		127 60	Ellen Coughlan, housework, New York.....	Ireland	604 97	166 06
Pierre E. Everett, engineer, New York.....	New York		42 51	Conrad Born, carpenter, New York.....	U. S. A.	1,552 08	290 48
Elizabeth Nader, unknown, New York.....	Germany	17 93	1,674 19	Annie Murray, operator, New York.....	Germany	2 09	2 09
Alexander Erust, none, New York.....	Germany	27 33	27 46	Charles Brendel, waiter, New York.....	Germany	8 37	8 37
James O'Neill, painter, New York.....	Ireland		49 58	Mary Smith, housekeeper, New York.....	Ireland	1,909 09	193 36
Margaret M. Ryan, housework, New York	Ireland	5 75	241 69	Elizabeth Kilcullen, laundress, New York.....	U. S. A.	2 45	2 45
William Muller, miner, New York.....	Ireland		92 54	F. Vondenberg, painter, New York.....	Germany	1 63	1 63
Thomas E. Brady, messenger, New York..	New York City	5 58	410 59	Patrick Ligh, driver, New York.....	Ireland	560 03	560 03
Lizzie Harerty, housework, New York.....	Ireland		15 38	Mayor Hannah Mulligan, unknown, New York	Unknown	386 00	386 00
Rosa Feltmann, housework, New York.....	Hungary	9 43	734 13	Annie Hay, housework, New York.....	Ireland	10 00	10 00
Jonathan Gregson, miller, New York.....	England	22 79	27 42	Delia or Bridget Gaffney, housework, New York	Ireland		
Joseph A. Groeves, clerk, New York.....	France	210 66	10,208 70	Ireland	470 48	470 48	
Armin Fish, bookkeeper, New York.....	Russia	1 40	2 70	France	475 82	475 82	
Thomas L. Culver, unknown, New York...	United States	60	23 00	V. Manich Parera, cork dealer, New York.....	Spain	1,830 34	1,830 34
Adolf or Otto Kraemer, cook, New York..	Germany	18 39	575 53	Unknown	545 54	545 54	
Afel Luide, engineer, New York.....	Sweden		17 27	Ireland	70	70	
Guseppe or Jos. Costello, marblecutter, New York	Italy		9 90	Louise Baker, nurse, New York.....	Unknown	9 76	9 76
Emil Brunner, unknown, New York.....	Germany		95 97	Wm. Peterson, chief engineer, New York.....	Finland	333 36	9 03
James Galvin, laborer, New York.....	Unknown		07	Julius Abraham, salesman, New York.....	Germany	464 24	171 15
Theresa Lynch, cleaner, New York.....	England		267 56	Bertha Anderson, seamstress, New York.....	U. S. A.	434 00	434 00
Charles Rowan, actor, New York.....	England	47 66	86 30	Reine Weill, unknown, New York.....	Unknown	336 57	28 33
Ludwick Vandak, &c., laborer, New York..	New Jersey	3 49	36 30	Antoinette Sengel, domestic, New York.....	Germany	558 33	121 12
Charles L. Brown, none, New York.....	United States	26 04	27 02	Geseppe Cappa, unknown, New York.....	Unknown	5 70	5 70
John Seslisa, unknown, New York.....	Greece		68 21	Lucy McCord, unknown, New York.....	Unknown	14	14
Mary Mahoney, domestic, New York.....	Ireland	16 84	16 84	Jacob Finkelstein, machinist, New York.....	Russia	2 03	2 03
Iwan Dandarenko, none, New York.....	Russia	1 16	24 21	Unknown man, unknown, New York.....	Unknown	20 97	20 97
Paulina Brandner, none, New York.....	Germany	104 40	220 96	Max Schlesinger, clerk, New York.....	Brooklyn, N. Y.	756 51	756 51
Max Schoepper, corset maker, New York..	Germany	6 00	298 44	Peter Jensen, engineer, New York.....	Sweden	1 62	1 62
Thomas F. Cully, carpenter, New York.....	Ireland		14 63	Andrew S. Williams, passenger elevator, New York	U. S. A.	267 75	267 75
John McCarthy, unknown, New York.....	Ireland	1 40	16 58	Mary Anderson, domestic, New York.....	Sweden	315 88	315 88
Alfred Bulling, baker, New York.....	England	14,735 21	15,712 23	Katie Donohue, domestic, New York.....	Ireland	122 25	122 25
Henrietta Schlittner, clothing finisher, New York	Austria		3 72	Karl Ekdahl, engineer, New York.....	Sweden	3,179 34	209 44
Charles O. Nelson, sailor, New York.....	Sweden		1 83	Maggie Jarvis, domestic, New York.....	N. Y. City	354 69	354 69
Hermina Simon, unknown, New York.....	Hungary		110 94	Florence Griffith, cook, New York.....	Br. Guiana	198 45	38 53
Cornelius J. Walsh, unknown, New York.....	United States		261 44	Joseph Jirout, chef, New York.....	Austria	302 75	302 75
John T. Maher, ironworker, New York.....	United States		360 84	Robert B. Macknight, clerk, New York.....	U. S. A.	168 96	168 96
Abraham Biueretz, cutter, New York.....	Unknown	20		Peter Schreiber, fireman, New York.....	Germany	100 00	100 00
Frederick Weiland, clerk, New York.....	Germany		144 25	Max Lowenstein, unknown, New York.....	Unknown	20	20
Charles F. Beisse, unknown, New York.....	Unknown		1 40	Horst Von Katterborn, unknown, New York	Germany	975 08	975 08
William A. Farrell, book peddler, New York	United States		65 94	Nellie Longhill, housework, New York.....	Ireland	184 06	155 83
Margaret Thompson, nurse, New York.....	England		2 95	Sidney or Samuel Humphry, farmer, New York	U. S. A.	60 00	60 00
Babette Miller, janitress, New York.....	United States	20	02	Felix McKenna, unknown, New York.....	Ireland	32 00	10
Unknown woman, unknown, New York.....	Unknown	46		Nicholas Matrois, unknown, New York.....	Greece	254 10	27 58
Jane Dorlan, cleaner, New York.....	Ireland	5 10	69 05	Joseph Frank, Jr., farmer, New York.....	Portugal	364 78	363 78
Frederick Hoenthal, druggist, New York..	United States	53 10	7 38	Michael J. Skinner, printer, New York.....	Canada	5 00	5 00
Caroline Hazleton, unknown, New York..	Unknown	274 36	274 06	Samantha Smith, dressmaker, New York.....	U. S. A.	60 47	60 47
Morris Baurrel, collector, New York.....	Unknown	172 33	170 91	Amelia Kirchner, janitress, New York.....	Germany	470 60	470 60
Edmond Robert, unknown, New York.....	France	1,375 55	264 03	Louis Bornhofer, baker, New York.....	Germany	568 49	198 14
Bridget Downes, housework, New York.....	Ireland	1,289 75	1,341 32	Chas. Schmitt, jeweler, New York.....	France	9 05	9 05
John Murphy, unknown, New York.....	Unknown	70	85	Marshall Smart, blacksmith, New York.....	England	2,972 62	217 25
Mary Buchna, servant, New York.....	Hungary	20		Ann Lester, domestic, New York.....	Unknown	5 81	1 00
Isaac Wagman, none, New York.....	Russia	10	161 30	Carrie D. Minyard, housekeeper, New York.....	U. S. A.	177 72	118 18
Albert Matuschka, laborer, New York.....	New York City			Daniel Sheehan, longshoreman, New York.....	Ireland	576 91	576 91
Walburza Hug, cleaner, New York.....	Germany	3,143 63	3,238 37	Sofie Nemethy, domestic, New York.....	Hungary	55	55
Antonie Kotyluski, laborer, New York.....	New York City	2 62	245 06	Alfred E. Alexander, printer, New York.....	England	317 07	317 07
Karl Munkil, blacksmith, New York.....	United States		88 54	John Werner, watchmaker,			

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Katherine Phelan, housekeeper, New York.	Ireland	263 18	263 18	Lizzie Lafortunne or Roe, waitress, New York.	U. S. A.	188 17	8 44
Mary A. Williams, none, New York.	Unknown	706 82	18 64	Henry Bach, porter, New York.	Germany	86 41	8 44
Margaret Murphy, housework, New York.	Ireland	770 71	190 94	Constant Gerf, unknown, New York.	Unknown	1,440 78	178 90
Roger Minnough, unknown, New York.	Ireland	10	10	Frank Young, unknown, New York.	U. S. A.	450 89	9 44
Marion A. Gubby, none, New York.	England	39 99	39 99	Mary A. Vaughn, unknown, New York.	Unknown	1,440 78	178 90
Mary Nagle, scrubber, New York.	Ireland	34 91	32 12	Lucas Klimbocher, New York.	...	132 98	107 84
Charles Carrington, cashier, New York.	U. S. A.	24 35	17 14	James Gilwoman, horseshoer, New York.	Ireland	5 56	70
Francesco Banano, unknown, New York.	Italy	23 83	23 83	Ellen McEurol, housework, New York.	Ireland	4,766 18	264 18
Edward Brazier, boatman, New York.	Unknown	25 04	25 04	Robert M. Patello, steward, New York.	U. S. A.	31 05	31 05
Mary Suhren, cook, New York.	Germany	430 93	53 28	Regina Breitrieser, domestic, New York.	Germany	70 00	55 14
David McCollough, boat captain, New York.	Nova Scotia	347 53	134 48	Thomas Gilhooley, salesman, New York.	Ireland	2,255 14	228 98
Kicks Woodson, servant, New York.	U. S. A.	12 00	12 00	Minnie Levy, unknown, New York.	Russia	384 15	7 64
Kate Egan, domestic, New York.	Ireland	274 04	157 98	Rosie Preston, domestic, New York.	Unknown	270 50	7 54
John Barclay, none, New York.	Ireland	96 40	96 40	Patrick Mahon, longshoreman, New York.	Ireland	268 83	7 74
Annie M. Bowers, school teacher, New York.	U. S. A.	8 53	8 53	John Baltakis, longshoreman, New York.	Russia	507 50	126 92
Walter J. Snyder, editor, New York.	United States	1 10	1 10	Kate Porst, domestic, New York.	Germany	40 00	...
Simon Shulz, unknown, New York.	Unknown	9 31	9 31	John Trainor, laborer, New York.	Ireland	30 00	7 64
Nannie Philips, none, New York.	Germany	305 58	305 58	James Gentry, actor, New York.	U. S. A.	8 99	8 99
ungin Heinrich Geils, unknown, New York	Germany	36 05	36 05	Andreas Rapp, machinist, New York.	Germany	853 32	284 80
Alexander Kellar, carpenter, New York.	Germany	1 86	1 86	Jon Wah Chuck, unknown, New York.	China	200 66	5 90
Rose O. N. Davidson, hospital worker, New York.	Ireland	39 82	39 82	Robert M. Crone, New York.	...	2 60	50
Maria Maiochi, housework, New York.	Italy	1,737 58	155 84	George Chinan, New York.	...	14 72	...
Alice Matthews, housework, New York.	Ireland	298 99	298 99	Stephen Allen, unknown, New York.	U. S. A.	5 00	20
Abraham Fink, butcher, New York.	Unknown	20	20	Henry Archer, New York.	...	5 22	...
Fanny C. Bullock, nurse, New York.	Ontario	345 02	345 02	William Alexander, New York.	...	2 00	20
Mary Sweeney, domestic, New York.	Ireland	1,367 64	1,367 64	Vasil Hyorstich, New York.	...	1 22	20
Unknown man, unknown, New York.	Unknown	27 76	27 76	James Scott, unknown, New York.	West Indies	26 20	...
Kate Carpenter, housewife, New York.	Ireland	93 60	93 20	Nile E. Landin, New York.	...	219 10	7 64
Mary A. White, housework, New York.	Ireland	5 70	5 70	Aurel Werner, clerk, New York.	Hungary	198 00	55 87
Charles W. Nogel, janitor, New York.	Germany	109 48	109 48	Henry J. Geary, butcher, New York.	U. S. A.	5,061 84	288 90
Annie Salma, housework, New York.	Finland	17 94	17 94	Stephen Logan, New York.	...	7 60	...
Theodore Lehmann, unknown, New York.	Germany	1,670 20	171 74	Meier Giller, unknown, New York.	...	5 10	5 10
Joseph Kossensky, operator, New York.	Russia	26 80	26 80	Rose Connolly, unknown, New York.	New York	2 80	...
Anton Funke, watchman, New York.	Austria	217 63	83 08	James Lynch, watchman, New York.	Ireland	13 01	13 01
James Anderson, none, New York.	United States	12 00	12 80	Charon Gyorgz, laborer, New York.	Hungary	51 62	20
Mary Danberry, domestic, New York.	Ireland	789 01	789 01	August Kilp, chemist, New York.	Germany	3 48	3 30
Alexander Kuzen, stableman, New York.	Russia	5 00	5 00	Tony Grabosky, longshoreman, New York.	Poland	4 19	10
George Lahanas, unknown, New York.	Greece	106 85	72 74	James Ryan, unknown, New York.	...	136 55	10
Enoch Ludin, baker, New York.	Sweden	144 46	87 78	Bernard Meland, none, New York.	Norway	42 31	...
Axel Westermark, gunner's mate, New York.	Unknown	673 86	18 44	Ezekial A. Hepbauer, unknown, New York.	...	54 00	54 00
John Klinger, machinist, New York.	Switzerland	252 54	109 76	Michio Zelnuka, machinist, New York.	Poland	3 95	...
Louis Danziger, baker, New York.	Russia	23 97	23 97	John Type, waiter, New York.	U. S. A.	3 95	...
Emily Luckia, unknown, New York.	Unknown	7 30	20	William Seller, salesman, New York.	Germany	93	...
Feliciana Tronolone, housework, New York.	Italy	317 05	118 48	Timothy Murphy, none, New York.	...	5 70	5 70
Mary E. Whitney, housework, New York.	United States	138 70	138 70	Helen Gilbert, actress, New York.	...	115 44	1 75
William Topliss, butler, New York.	England	414 86	210 68	Kosta Medurich, unknown, New York.	Hungary	29 35	29 35
Jacks or Dako Dordan, logger, New York.	Austria	212 47	78 04	Emma McMenomy, unknown, New York.	U. S. A.	2 75	2 75
Amelia Morris, domestic, New York.	United States	68 40	68 40	Charles Senn, laundry, New York.	China	24 55	2 50
Walter McDougal, unknown, New York.	United States	9 45	9 45	Christian Otta, tailor, New York.	Germany	190 80	80 44
Maurice Nesmoz, unknown, New York.	France	459 03	250 43	Margaret Fox, unknown, New York.	U. S. A.	187 55	50
Agnes Martin, cook, New York.	Germany	1,860 20	173 94	Michael Bruncko, laborer, New York.	Hungary	499 09	195 24
William Little, waiter, New York.	United States	1 30	1 30	Katie Tenfel, unknown, New York.	Hungary	832 33	18 90
P. B. Dowling, porter, New York.	Ireland	5 12	50	F. F. Tong, doctor, New York.	China	6 12	6 40
Minnie Opechal, cigarmaker, New York.	Hungary	253 28	107 58	Francis J. O'Neill, truckman, New York.	Ireland	3,086 46	277 56
Anton Finger, waiter, New York.	Austria	492 25	7 54	Henry Robert, engineer, New York.	France	2,029 23	30 40
Thomas Calbert, coachman, New York.	United States	4 09	50	Marto Demarrio, singer, New York.	Italy	5 81	50
Annie Murray or Taylor, housework, New York.	United States	237 29	119 48	Christine Marck, dishwasher, New York.	Hungary	524 49	136 40
Annie McGorgan, none, New York.	Ireland	809 06	24 30	Tigina Tokosz, No. 2, New York.	...	30 00	35 70
John Erickson, unknown, New York.	Finland	363 08	135 34	Henry Acker, unknown, New York.	U. S. A.	...	20
Jane or Jennie Cahill, unknown, New York.	Unknown	...	30	John Crowley, laborer, New York.	Ireland	5 70	5 90
Margaret Nagel, unknown, New York.	Ireland	2,778 63	28 54	Charles Harens, laborer, New York.	Germany	42 88	...
Thomas McDonald, clerk, New York.	Ireland	1,000 00	92 38	Mary Smith, servant, New York.	U. S. A.	560 90	6 00
Arthur Valely, unknown, New York.	Ireland	...	50	John Sing, laborer, New York.	China	49 18	...
Gesuseppe Corella, none, New York.	Italy	402 00	6 00	William Graham, unknown, New York.	Ireland	60 00	60 00
Mary Kane, unknown, New York.	Ireland	198 00	7 48	Charles Burnett, unknown, New York.	U. S. A.	34 00	...
Edward Strand, tailor, New York.	Norway	78 23	78 33	William H. Leveness, none, New York.	U. S. A.	156 00	5 70
John A. Maloney, plasterer, New York.	Australia	365 47	128 94	Bernard F. Bohin, window cleaner, New York.	Germany	446 25	80
Henry McGinn, unknown, New York.	Unknown	65 00	65 00	Victoria Michael, housework, New York.	Austria	273 60	5 90
Yetta Flaster, New York.	Unknown	33 07	33 07	Yvonne Werner, unknown, New York.	N. Y. City	20 00	20 00
Catherine Dunn, unknown, New York.	Ireland	90 81	90 81	Alfred Goulet, canal boat captain, New York.	...	...	...
Alex Jonas, New York.	...	...	...	John Campion, unknown, New York.	Maine	1,008 49	325 30
Ella Manning, unknown, New York.	Ireland	270 96	187 53	Mary Brunko, unknown, New York.	...	5 00	5 00
John H. Tuiklepaugh, watchman, New York.	United States	3,644 44	224 69	Maggie J. Thompson, unknown, New York.	U. S. A.	...	30
Maggie O'Connor, none, New York.	Ireland	170 43	7 94	Ludwig Muller, interpreter, New York.	U. S. A.	290 84	2 24
Henry Brueggemann, none, New York.	Germany	155 10	107 78	Jacob Cohen, clerk, New York.	Germany	292 27	5 94
Christian Olson, seaman, New York.	Norway	12 65	50	Frank Muller, bookbinder, New York.	United States	610 50	16 96
John Krell, none, New York.	Russia	35 23	35 23	Pauline Reinhardt, domestic, New York.	United States	582 83	135 49
Ivan Jellezoff, unknown, New York.	Bulgaria	158 81	158 81	Michael McGuire, laborer, New York.	Ireland	745 47	745 47
Mary Gormany, housework, New York.	Ireland	60 00	40 20	Mary Lappine, none, New York.	New York City	1,166 94	28 90
Mary Nixon, glass signs, New York.	Ireland	182 40	112 79	Elizabeth Field, none, New York.	Canada	50	...
William F. Brumpton, none, New York.	Unknown	11 05	11 05	Karl Erhard, laborer, New York.	Germany	1,216 13	28 60
Mary Lawrence, unknown, New York.	United States	5 70	5 80	Anton Housen, waiter, New York.	Switzerland	155 67	7 20
John Brilla, photographer, New York.	Germany	9 10	9 10	K. Johannes Tahlman, fireman, New York.	Finland	30 05	5 90
Paul A. Canitz, unknown, New York.	Germany	777 73	132 40	Louis Laren, unknown, New York.	Belgium	36 55	...
Enrico Guido, salesman, New York.	Italy	54 92	54 92	Mary A. E. Hogan, domestic, New York.	United States	12 65	20
Henry Townsend, captain of scow, New York.	Norway	17 63	17 63	Stephen Kriestofak, painter, New York.	Hung		

Name, Occupation and Place of Residence at the Time of Death.	Country or Place from Which He Came.	Total Amount of Receipts in 1912.	Total Amount of Expenditures in 1912.*	Report of Moneys Unclaimed by Next of Kin, and Paid into the City Treasury Under a Decree of the Surrogate.
Hilda Wickman, laundress, New York.	Finland	126 05	50 30	Edward Karling, \$19.21; Patrick McCarthy, \$1.25; John W. Morris, \$46.42; Hironomous Welke, \$77.51; Otto Roenick, \$2,987.41; Bessie Payton, \$317.52; Edward See, \$160.29; James McEntae, \$350.93; Bernard Will, \$181; Thomas E. Brady, \$249.40; Bridget Downs, \$1,096.19; Thomas F. Clark, \$937.07; Joseph Jirout, \$141.71; Delia or Bridget Gaffney, \$143.65; Michael Hinery, \$225.49; Law Jing, \$182.67; Johannes E. Saynon, \$274.44; Mary B. Lorraine, \$53.27; Francis P. Turner, \$1,052.66; John Slattery, \$227.62; Annie Lawre, \$110.92; Edward Forstar, \$143.29; Kate Mahon, \$1,497.78; Frederick Hinnessy, \$127.93; Margaret M. Ryan, \$191.23; Luke or Joseph Mead, \$546.44; Ellen Ring, \$541.43; Mary Porder, \$216.50; Francis P. Turney, \$210.03; Mary T. Whiting, \$18.06; total \$12,329.32.
Hilda Sodenberg, domestic, New York.	Sweden	108 08	5 90	The Balances Remaining in the Following Estates, Unclaimed by Next of Kin, Have Been Paid into the City Treasury During the Year, Pursuant to Chapter 230 of the Laws of 1898.
Mary F. Friedland, none, New York.	United States	153 10	1 40	Teresa B. Kelly, 10 cents; Owen Garney, 30 cents; Oswald Clance, 80 cents; John Peterson, \$92.11; Mary Conover, \$4.80; Edwin Fosinger, 87 cents; Stanley H. Hart, \$8.94; Paoli Forti, \$15.54; Thomas Burke, \$2.19; John V. Dailey, \$58.80; Mary C. Dolan, \$72.87; Kathleen M. Mullen, \$35.36; James M. Gann, \$144.64; Michael and Addie Ross, \$33.05; Matilde Lanchert, \$41.78; Simo Paries, \$7.89; Elizabeth Loyd, \$194.55; Herman Tharsen, \$9.72; Mary Cunningham, \$136.75; George B. Kirkham, \$113.79; Gustav Herman, \$26.87; Mary Hayes, \$158.63; Catherine Moore, \$91.58; Regina Schmidt, \$6.23; William Muldoon, \$15.19; Christopher Clair, \$29.48; Catherine Welch, \$21.50; Mary Gregory, \$8.78; Charles Gerlor, \$30.71; August Koehler, \$2.97; Paul Mayer, \$3.22; Henry Hasenack, \$1.05; Jae Lee, \$2.86; Anna M. Weber, \$137.38; Sarah Williams, \$11.77; Camilo Bochman, \$25.45; Max Hilderbrandt, \$40.94; George Demaras, \$46.31; Paul Lieb, \$3.95; Henry F. Burke, \$81.11; William Clark, \$24; Blanche Bailard, \$34.41; John Reis, \$2.32; Alice Biers, \$29.38; Albert Langren, \$2.69; Peter Carlson, 46 cents; Thomas F. Culley, \$9.63; Jane Dolan, \$49.05; Mary Flood, \$37.37; Herman Hochinger, \$42.51; Julia Gilbert, \$17.31; James E. Gerrard, \$13.90; Jonathan Gregson, \$6.96; Mary Withers, \$30.77; Sophie Smith, \$29.93; Albert Mathusacka, \$25.74; Angelus Subliger, \$1.10; Samuel Shipley, \$22.09; Salateons Salateurs, \$24.90; Eva Kuchmeister, \$10.74; John McCarthy, \$16.33; Edward Hayden, \$142.50; Frank Salmon, \$29.20; Jacob Keller, \$81.84; Theresa Lynch, \$145.54; Annie McDonald, \$278.69; Julia M. Brady, \$201.99; John Murphy, 15 cents; Mary Mahoney, \$16.84; Winnie Martin, \$7.87; Karl Munkel, \$48.54; Emelie Schwab, \$222.25; Toby Lazar, \$64.35; Stephen Lanigan, \$234.19; Charles N. Scott, \$8.82; Ellen A. Yates, \$39.13; Gantlieb Keller, \$5.05; Nellie Middleton, \$10.92; Ellen Nagle, \$13.94; Madeline Thiercel, \$84.81; Albert Cartwright, 29 cents; Marie Picot, \$34.95; Morris Stewart, \$1.40; Pawlo Mastater, \$12.50; Catherine Dunn, \$13.33; Mars Richter, \$2.71; John Flynn, \$3.50; Margaret Montgomery, \$39.67; Katherine Kanitzer, \$109.37; William Mohr, \$143.77; Mary E. Wilson, \$70.50; Gustav Sammers, 32 cents; Gus Sackendorf, 93 cents; John Schinle, \$1.40; John Leslie, \$68.21; Joseph Kossinsky, \$26.70; Robert Meyer, \$25.48; Mary Hickey, \$1.15; Simo Paries, \$21.39; George Ward, \$4.65; Johanna Zeilig, 75 cents; Cornelia Hagan, 20 cents; Harry Barney, 10 cents; Philip Cohen, \$37.10; James Galen, 7 cents; Ivan Danderino, \$1.16; Genevieve Schweider, 15 cents; Margaret Thompson, \$2.95; John Murphy, 70 cents; Morris Liken, 10 cents; Joseph Feno, \$1.12; Emma Robinson, 10 cents; Henry Herrman, \$7.90; John Haye, 40 cents; Rudolph Falk, \$1.61; Unknown Woman, \$4.49; Albert Fay, \$5.43; James W. Hugheswell, 12 cents; Wilhelm Ahl, 61 cents; Celia Walstein, \$3.32; Unknown Man, \$1.61; Unknown Man, \$8.88; Unknown Man, \$30.72; Mary Burns, 82 cents; William Clay, \$11.80; Annie Murray, \$1.49; F. Vodenberg, 93 cents; Annie Kelly, \$61.75; Abraham Ashel, \$6.19; Wagner, \$1.46; Harvey Yanley, \$2.98; James Hunley, 91 cents; Joseph Kinney, \$5.06; Bridget Byrnes, 20 cents; Louise Baker, \$9.01; Mary McCord, 4 cents; Unknown Man, \$1.77; Peter Jensen, 25 cents; Kate Donohue, \$2.75; Unknown Man, \$27.76; Mrs. Wilson, \$2.24; Bartold J. Brummstadt, \$12.48; Alexander Keller, \$1.16; Annie Salina, \$12.34; Alexander Kuzen, \$4.70; John W. Sullivan, \$75.90; total, \$4,816.84.
Annie Riley, unknown, New York.	Germany	3,306 90	129 69	The following estates were received during the year from Commissioner of Charities. The amount paid into the City Treasury was \$918.17.
John Keru, chef, New York.	Canada	5 00	1 90	Adelia Palm, 2 cents; Robert Heysler, \$1.45; Oscar Pearson, 9 cents; Giovanni Grannati, 3 cents; Frederick Reed, \$1.18; Howard Green, \$7; John Miller to R. B. Ag, \$40; James Bryson, \$9.33; Frank Donelson, \$15.06; Mary Barton, 50 cents; Amanda Duncan, \$1.40; Joseph Gilenak, \$1; James Murphy, \$3; Joseph Aidile, 50 cents; Michael Lyons, \$1.05; William Miekel, \$9; John Lannon, \$2; Mary Darmody, 45 cents; Joseph Turner, \$3; Maria Pasasca, \$5; Annie Storch, 33 cents; Joseph Horak, 5 cents; Josephine Rossner, 25 cents; Charles Mann, 35 cents; John Stadler, \$5.99; Margaret Curtin, 42 cents; Allen Fairbairn, \$1.40; George Hawkins, \$3.15; John McVey, 35 cents; Katherine Benson, 50 cents; Noel Reiner, 10 cents; Richard Delaney, 27 cents; Ellen Martin, \$7.50; Thomas Walsh, 16 cents; George Thompson, \$3.91; Morris Silverstone, \$2.40; Maria Roche, 41 cents; William Carler, 17 cents; Mamie Shelvin, \$2; Edward Johnson, \$1; Walter Hope, 5 cents; Peter McNamee, \$1.15; Arthur Smith, 55 cents; Dennis Lewis, \$1; John Spellman, \$9.85; William Flagg, 25 cents; Sophie Schneider, 5 cents; Thomas Simpson, 5 cents; Joseph Boghaccina, \$14.75; Edwin Landrich, \$11.55; Thomas Reilly, \$1; Frederick Stevenson, 1 cent; Aaron Schuster, 70 cents; John Beaudry, \$1.35; Andrew Doerfler, \$3.
Ethel Davis, seamstress, New York.	United States	6 50	3 00	Kam Mayde, \$8.25; John Donohue, \$2.50; Hattie Gibson, 20 cents; Daniel Desmond, \$7; Hugo Ulrig, 50 cents; Annie Motz, 15 cents; Mary George, 44 cents; John Bero, \$1; Joseph Theissinger, \$1.56; Robert Kattke, \$2.50; Paul Ruperto, \$1; Thomas Turi, 16 cents; Albert Dietrich, \$2.40; Catherine Kehlheim, \$2.20; Mary Murphy, 5 cents; August Springman, \$1.04; Andrew Brooks, \$1.05; Constantino Talamo, 11 cents; Harry Miller, \$1.03 cents; Julian Robinson, 55 cents; Adelphia Dit; Leveroux Cardinal, 25 cents; Michael Marscarino, 81 cents; Charles Bergetrom, 5 cents; Frank Unbeltam, 23 cents; Moses Carter, \$2; Charles Edwards, \$1; Lizzie Thebold, 88 cents; James Gillon, \$2.55; Edward Braun, \$2.75; Jane Lace, \$6.27; Alexander Meyers, 77 cents; George Peat, 25 cents; Charles Williams, \$2.20; William Hoffman, or Kaufmann, \$1; Elizabeth Furnely, \$1.85; William Nolan, \$1; Arthur Smith, \$10; Henry Pfeifer, 38 cents; David Hawkins, \$1; Meyer Oshinsky, 25 cents; David Nessel, \$4.25; Theresa Miller, 50 cents; Mary Dwyer, 51 cents; Louis Lorebelsky, \$1.26; Abraham Dozier, \$7.05; Arthur Douglass, \$3; Lucy Lawson, \$1.71; Thomas Lyman, \$1.80; Erico Macerelli, \$10; Gustav Knoll, 40 cents; Sarah McPherson, 6 cents; Take Niyoshi, \$3; Edmund Michialowitz, \$2; Robert Anderson, \$2; David Barclay, \$1.57; Joseph Scarella, 75 cents; Patrick Sweetman, \$1.75; Nellie Oldfield, 25 cents.
Maggie Burat, housewife, New York.	Germany	.....	65	Louis Baker, 60 cents; Thomas Crawford, \$3; Emily Brown, \$5; Frederick Kreuser, 25 cents; Joseph Henry, \$3.44; Mary Roach, \$7.65; Harry Fox, 89 cents; Antonio Povolok, 10 cents; Franceso Mattesick, \$1.08; Abraham Askenese, 5 cents; Catherine Mullin, \$7.50; Peter Lund, \$5.25; Daniel McWilliams, \$7.20; Michael Kirwin, \$2.15; Thomas Cantwell, \$4; James Hannigan, \$20; John Hurley, 28 cents; George Faust, 4 cents; Thomas McKenna, 7 cents; Libby Briggs, \$1; Mary Baldwin, 36 cents; Fredk. Drecke, 10 cents; Louise Repp, \$1.15; George Nevins, \$1.10; Ferdinand Warner, or Vernis, \$5; Thomas Christensen, \$2; Archie Duff, 75 cents; Herman Scheck, \$1; Edward Meyer, \$1.50; Thomas Geary, \$1.56; John Robber, \$1; Owen Cross, \$1; James Biern, \$7; George Drobney, 94 cents; Kate Lyons, 4 cents; Laura Johnson, 98 cents; Frank Moyher, 94 cents; Leonard George (Col.), \$3.06; James Mallinson, \$1.87; Patrick J. Quinn, \$10.09; Elizabeth Bery, 35 cents; Archangelo Marsona, \$1.30.
Sophie Sulger, none, New York.	United States	.....	4 10	Margaret Steele, 30 cents; Anton Nystren, 25 cents; William Dawes, \$6.50; Arthur Mason, \$2.99; Louis M. Hogan, 75 cents; Catherine O'Keefe, \$10; John Roach, \$2; Mary O'Connell, \$6; Edward Van Damm, \$4; Andrew Anderson, 45 cents; Josephine Burns, 20 cents; Vito Gagliastro, 10 cents; Morris Baumel, 2 cents; Annie Novetney, \$1.10; Samuel Abbott (Col.), 21 cents; William Elmslie, \$1.80; Marcelino Cueto, \$1.75; Patrick Harrison, \$1.75; Wong Dong Nin, \$3.73; Max Schaefer, \$5; James Murray, \$4; Minnie Reed, 63 cents; James Alger, 23 cents; Alexander Bryce, \$3; Mary Lehman, \$9.15; Lizzie Cords, \$1.02; Frank Odenheimer, \$10; Eugene Sautebin, 50 cents; Ellen Glavin, \$4.10; Frank Blake, 88 cents; Mary Hubbs, \$5.65; Michael Mansfield, 5 cents; Charles Kelly, 35 cents; Mary King, \$10; Lizzie Gills, \$10.28; Caroline Sklenar, \$2.01; Charistian Luhrs, \$5; Annie Smith, \$10; Bertha Vell, 15 cents; Kate Stevens, \$3; Frank Laura, \$1.51; Thomas Sullivan, \$20; Antonio Rolleri, 30 cents; Peter Casey, 33 cents; Barnet Radin, \$10.94; William Boyd, 11 cents; Samuel Holloway, \$1; Rosie Refkin, 17 cents; Dennis Dunn, 52 cents; John Callahan or Callan, 6 cents; John Waters, 9 cents; John Donovan, \$3.56; Ida Lansdale, 15 cents; Richard Ing, \$1.50; John Regan, 75 cents; Charles Mount, \$1; John Heinbockel, \$3; Albert Krehonek, 25 cents; David Doody, \$1; Rose Neary, 55 cents.
Annie Riley, unknown, New York.	Germany	.....	6 51	Mary Smith, \$3.02; Leopold Adler, 11 cents; Patrick Murphy, \$6; John Devinv, 75 cents; Frank Poloski, \$1; Mary Gibbons, 76 cents; Minnie Judd, \$5; John Weyant, \$1.35; Ellen Enright, 25 cents; Garner Hayles, \$3; Harry Adney, \$1; Julius Bayer, \$1.27; Thomas Olsen, 89 cents; Edward Karl, \$2; Andrew Finnegan, 15 cents; Charles

* Including funeral expenses, claims of creditors and amount paid to next of kin, etc.

Bosworth, 13 cents; Louis Cohen, 25 cents; Mary Urbanie, \$5.01; Cornell Furnell, \$2.50; Freda Muller, \$1.27; Edward Foy, \$1.75; James Murphy, \$2; William Holland, \$3.25; Samuel Sukonick, \$4; John Donovan, 10 cents; Patrick Crowley, 25 cents; Jane Walsh, 70 cents; John Klie, 10 cents; Robert Conn, \$1.20; Anton Hora, 65 cents; Maggie McGuerin, 30 cents; Lizzie Burno, 5 cents; Lee Rosenthal, \$10; Ralph Snyder, \$1.13.

Charles Guilleaume, \$7.45; Hannah O'Brien, \$1.30; Maggie Little, 35 cents; Mary Hogan, \$7; Elenora O'Bierne, \$7.52; Mary Rupp, \$2; George Hubner, \$1.60; Pauline Hoesching, \$1.40; James Kelly, 49 cents; Mary Hermann, 30 cents; William Alfke, 82 cents; William Joyce, \$14.50; Albert Lydecker, 5 cents; Samuel Cooper, \$17.41; William Haggerty, \$4.50; Frank Grayback, \$2.75; George Brown, \$8; Archangela Orlando, \$2; Rose Carlin or Corbell, 13 cents; Michael Bolster, 56 cents; Herman Cnurr, 39 cents; Michael McManany, \$14; Thomas Quinn, 11 cents; Matthew Esenwald, \$1; Leopold Brown, 1 cent; Morris Kimmel, \$1.07; William Higbee, \$1; Emil Jacobson, \$5; Leonard Feitelberg, \$1.17; James Heckman, \$1; George Brown, \$7.50; Andrew Taylor, 1 cent; William Powell, 30 cents; Mary Fitzgerald, 75 cents; Annie Klippall, 7 cents; Marion Rose, 6 cents; Thomas Doris, \$8.15; Milton Tynan, 83 cents; Henry Campbell, 13 cents; Daisey Williams, 25 cents; Richard Griffin, 85 cents; Michael Horan, \$1; Michael King, \$1.80; William Dunn, \$2; John Coleman, 27 cents; Dora Watson, 25 cents; Roger Campbell, \$1; John Smith, 4 cents; Paul Kasmussin, \$1; Frank Dusek, 55 cents; Ellis Hansen, \$1; Thomas Maloney, \$5; Annie Downe, \$4.39; Christopher Fuller, \$2; John Sudhop, \$2.31; Charles Lenton, \$4; Peter Caffrey, 28 cents; Marion Kasslen, \$5; Thomas Roche, \$3.06; Patrick Dougherty, \$2; Leong Wah, \$1; George Anness, 64 cents; Amelia Gluckhauf, \$1.25; Joseph Foley, 44 cents; Pauline Rosenberg, \$1.45; Peter Tholander, \$2.5; John Aspeneleiter, 16 cents; Mathilda Maar, \$1.07; Thomas Maddon, \$10; Gustav Herman, \$1.60; William Servant, \$2; John Duggan, 14 cents; Matthew Doyle, 74 cents; Margaret Schultz, 21 cents; Olga Olsen, 8 cents; Isaac Annie Cole, \$1; Eric Eikenberg, \$1.05; Jacob Graf, \$2; Dominic Mulvey, \$12; Isaac Schillehaumer, \$1.10; Henry Hesse, \$5; Mary Maolis, 95 cents; Mary Farrell, \$1; Jacob Witte, \$5; Elizabeth Webb, 41 cents; Lillian Mazza, \$2; Frederick Siffert, 40 cents; Shephard Berry, \$2; Barbara Marine, 50 cents; Salvatore Polutti, \$7.75; Maide Clark, \$1; Nancy Pickens, 30 cents; Luigi Pascucco, \$1.35; John McKenna, 2 cents; Charles Elger, \$5; Mary Shucraft, 7 cents; Yetta Bremer, 15 cents; William Long, \$1.51; George Lynch, 20 cents; Patrick Gormley, 78 cents; Felici Cassaro, \$3.25; Mary Crisp, 15 cents; Constantine Afedam, 35 cents; John Phillips, 5 cents; Thos. Simpson, \$3; George Tsapatsar, \$1.10; Stephen Walsh, 15 cents; Rose Heffler, 54 cents; Charles Mouloch, 2 cents; Joseph Stampfel, 62 cents; Elsworth Mosher, 25 cents; John McNamara or Lamb, 85 cents; Bertha Williams, \$3.75; Charles Friedman, 30 cents. Proceeds of Sale of Effects Received from Commissioner of Charities During the Year.

The amount paid into the City Treasury was \$143.34.

Maria De Gragori, 93 cents; William Harvey, \$1.16; Margaret Maxwell, 93 cents; Mary Rohan, \$3.72; Rose Heffler, \$4.19; Isaac Lemitz, \$2.33; George Tsapatsar, \$2.33; Louise Coleman, 70 cents; Mary Farrell, 93 cents; Mary Napolis, \$2.09; Constantina Alfedams, \$1.63; Clarence S. Robinson, \$1.40; Joseph Haher, 28 cents; Mary Mohar, 23 cents; Edward O'Shaughnessy, 28 cents; John Washman, \$1.63; John Ingles, 28 cents; Nicholas Keeskes, 28 cents; James Singleston, 28 cents; George Lynch, 93 cents; Yetta Bremer, \$1.40; Annie Muir, \$2.33; Charles Monlock, 28 cents; Elizabeth Von Hagen, \$2.79; Mary Schroder, \$1.40; Annie Stockman, \$1.40; Mino Allisone, 93 cents; Paul Labes, 23 cents; James Dickson, 28 cents; Annie Thowret, 56 cents; Louis Bassets, \$1.12; George Arnold, 70 cents; Peter Tholander, \$1.63; Sarah Bedell, \$1.40; Eugene Doby, 28 cents; William Niles, 70 cents; Catherine Moore, \$1.40; Walter Lewis, 46 cents; Charles Elger, 32 cents; Sophie Flittmar, 93 cents; Frederick Siffert, \$1.16; Clarence Stewart, 28 cents; Frank Donnelly, 28 cents; Peter Simonette, 33 cents; George McShane, 46 cents; Patrick Mullen, 33 cents; Mary C. Baustwo, \$1.62; Herman Nagel, 46 cents; Innis Hutchison, \$3.72; Kate Maisham, 93 cents; Theodore Vernice, 23 cents; Virginia Launey, 23 cents; Annie Martin, 93 cents; Annie Rockerfeller, 93 cents; Sarah Parson, 93 cents; Frank Umbeckan, 47 cents; Sidney Burns, \$3.72; Paul Ruetols, 28 cents; John McVey, 70 cents; Geo. P. Thompson, 47 cents; Catherine Dugan, 56 cents; John Stein, \$4.65; Adelia Palm, 70 cents; Amelia Vollworth, 70 cents; Annie Perner, \$1.16; Ida Donohue, \$1.16; Kate Blestron, \$1.63; Abigail Reardon, \$1.40; William Flagg, \$1.63; Archangelo Mardon, \$1.16; John J. Slater, \$5.10; Kan Mayeda, 47 cents; Moses Carter, \$1.40; Thomas McKenna, 70 cents; James Wereker, 23 cents; Joseph Beghaccini, 28 cents; Joseph Horak, \$1.16; Michael Mariscino, 93 cents; Noel Reiner, 70 cents; Etta Stein, 93 cents; Frederick Meyers, 70 cents; Antonio Pavol, \$1.86; John Potter, 93 cents; Axel Thorman, 47 cents; Christian Kronan, 47 cents; Frank Worburn, 23 cents; William Flavain, 93 cents; Sarah Brinker, \$1.86; Charles Mount, 37 cents; Agnes J. Johnston, 93 cents; Mary Decins, 93 cents; Frank Woods, \$3.72; John Heimbockel, \$2.32; Louis Meyers, 46 cents; Michael Mansfield, \$1.40; Bertha Vell, \$3; Joseph Washington, \$2.79; Andrew Behrens, \$1.86; William Joyce, 93 cents; Charles Langil, 47 cents; Rosie Connan, \$1.86; Elizabeth Thornton, 74 cents; Peter Moore, 70 cents.

The following estates were received from the Board of Coroners during the year:

The amount paid into the City Treasury was \$545.75.

Rose Mankofsky, 25 cents; Sam Tobeck, \$5.12; Mary Ulla, \$10; Unknown Woman, Box 127, \$10; Unknown Woman, Box 74, \$15; Unknown Woman, Box 46, \$19.77; Unknown Woman, Box 45, \$5.51; Unknown Woman, Box 115, \$5.95; Unknown Man, N. R. ft. W. 81st st., \$3.52; Unknown Man, Pier 11, N. R., 1 cent; Unknown Man, 153 Park Row, \$15.50; Wm. H. Brooks, 31 cents; Edward Fagan, 15 cents; Herman Fishbecker, \$2.69; O. Johnson, \$2.55; Thomas Murphy, 55 cents; Henry Rhodes, 10 cents; Percy W. Sherman, \$1.17; Harry Stein, 64 cents; Herbert E. Slossom, 50 cents; Bernard Smith, 1 cent; Francesco Tornischio, 50 cents; Unknown Man, 8th st. and 1st ave., \$1.85; Unknown Man, 145th st. and N. R., 11 cents; Thomas McCann, \$2.80; Michael McMahon, 7 cents; Herman Rosemann, \$1.50; Wm. B. Tullis, \$2.03; Unknown Man, 46th st. and E. R., \$10; Unknown Man, 44th st. and N. R., 4 cents; Unknown Man, Pier 56, N. R., 40 cents; Unknown Man, Lower Bay off Robins Reef, 1 cent; Unknown Woman, ft. E. 89th st., E. R., \$11; Unknown Man, E. R., off Wall st., 37 cents; Michael Gibbons, \$1.55; Unknown Man, Pier 6, E. R., \$15.10; Unknown Man, N. R., off Pier 45, 5 cents; Unknown Man, ft. E. 19th st., 10 cents; Cornelius Hannon, 7 cents; Unknown Man, 51st st. and N. R., 12 cents; Joseph J. Lauer, —; Unknown Man, 138 W. 121st st., 15 cents; Unknown Man, Cherry st., E. R., 95 cents; Unknown Man, 96th st. W. S. Drive, Central Park, 92 cents; Unknown Man, Pier 34, E. R., 13 cents; Unknown Man, 54 Suffolk st., 51 cents; Lorenzo Bowano, 10 cents; Unknown Man, Central Park opp. 103d st., \$3.12; Wm. Klotsberg, 17 cents; John Reiss, \$23.07; George Riven, 99 cents; Mathew Zolansky, \$20.10; Unknown Man, Pier 33, N. R., 30 cents; Wm. Hartley, \$1.52; Adolph Barnard, \$1; William Bauman, 10 cents; Julia Barry, less carfare 10 cents, \$2.15; Luigie Caruso, 15 cents; William Dowd, 51 cents; Samuel Flecker, \$10.89; Dominick Fannelli, \$1.68; Gustave Gundersen, 5 cents; Harry Gray, 10 cents; Joseph Gripper, less carfare 10 cents, \$3.51; Philip Henson, 5 cents; Girshon Houser, 10 cents; Peter Johnson, 9 cents; Ennis Keegan, 91 cents; Michael Lerner, \$1.05; Michael O'Donovan, 82 cents; William A. Stone, 20 cents; George Benny, 10 cents; Samuel Green, 2 cents; Alexander M. Grinn, 25 cents; Morris Greenberg, 23 cents; Michael Rice, 10 cents; Susan Wilshire, 7 cents; Unknown Man, Pier 9, E. R., 10 cents; Unknown Man, 41st st. and E. R., 13 cents; Unknown Man, 86th st. and E. R., less carfare, \$2.97; Helen Brady, less carfare, 30 cents, \$4; Lotto Bortolore, less carfare 30 cents, \$14.80; George Mongel, 55 cents; George Reteck, \$1.75; Philip Smith, 7 cents; Herman Staahl, 50 cents; John Vahey, 46 cents; George W. Bogert, \$6.50; Patrick Carvill, \$2.03; Chesbey, \$1.89; Morris Greenwald, \$1.34; Francis McKenna, 5 cents; Joe Schupp, \$1.62; Jack Weaver, 11 cents; Sam Weinberg, 65 cents; Unknown Man, 45 Harrison st., 17 cents; S. E. De Leon, \$2; Andrew Dund, 10 cents; Patrick Donnelly, \$1.56; Thomas H. Harrison, 83 cents; Henry Hinnens, 15 cents; John H. Johnson, 5 cents; Biagio Piscitello, 86 cents; Peter Pakropka, 35 cents; Isidore Rechtman, 12 cents; M. K. Shannon, 5 cents; Max Schenbel, 55 cents; Unknown Woman, 627 Greenwich st., 69 cents; Unknown

Man, 1484 2d ave., 74 cents; Unknown Woman, N. R. and 34th st., 34 cents; Unknown Man, 9th ave. elevated station, 33 cents; Unknown Woman, 424 Hudson st., \$2.37; Unknown Man, 30th st. and 2d ave., 22 cents; Daniel Allen, 80 cents; George Bradley, 5 cents; Burns, 4 cents; Joseph Cock, \$3.15; Isaac Francesco, 28 cents; Patrick H. Kerigan, 35 cents; James Mordant, 60 cents; Albert Meyer, 60 cents; William McClean, 30 cents; Charles Normondeau, 3 cents; Charles Wall, 22 cents; Harry Wernecks, \$2.53; John Wentworth, \$2.35; Unknown Man, Ft. Washington Point Park, \$1.39; Unknown Man, World Bldg., \$1.42; Unknown Man, Pier A, 10 cents; Unknown Man, 60 New Bowery, \$3.23; Unknown Man, 115th st. and 2d ave., 25 cents; Unknown Man, 88th st. and N. R., \$15.55; Unknown Man, 59th st. and N. R., 5 cents; Unknown Man, 149 Hester st., \$1; Paul Schobel, \$7.74, less carfare 10 cents, \$7.64; August Schneider, \$3.25 less carfare 10 cents, \$3.15; Hannah Santry, 63 cents; Lang Yon, \$2.25; Walter Smith, \$1.77; Mrs. Shields, 14 cents; James Riniaccio, 55 cents; Louisa Marconi, 22 cents; Morris Meisel, \$1.50; Louis Korn, \$1.75; John Lang, 25 cents; George Hower, 6 cents; John Hoyt, 38 cents; Peter Hermion, 76 cents; William Hoages, 15 cents; William Hill, \$3.54 less carfare 10 cents, \$3.44; Edward Davis, \$4.72, less carfare 10 cents, \$4.62; John F. B. Edwards, \$2.16; Gitch or Unknown Woman, 420 W. 44th st., 57 cents; Alfred Burge, 5 cents; Philip Cooke, 30 cents; William Bohan, \$2.25 less carfare 10 cents, \$2.15; Samuel Bigley, 83 cents; Maurice Burke \$3.82, less carfare 10 cents, \$3.72; George Benshoven, 2 cents; Dante Baldy, \$1.53; Louis Ginsberg, 38 cents; Unknown Man, Pier 4, E. R., \$3.10 less carfare 20 cents, \$3; Unknown Man, 448 E. 104th st., 23 cents; Unknown Man, 23 cents; Unknown Man, off Barge Office, 30 cents; Unknown Man, 317 Bowery, \$3.95, less carfare 10 cents, \$3.85; Unknown Man, Vanderbilt ave., 2 cents; Helen Vrettell, \$11, less carfare, \$10.90; Wm. F. West, 1 cent; Unknown Man, Central Park, 1 cent; Unknown Man, 56th st. and 5th ave., 40 cents; William Murphy, 15 cents; John Messer, \$8.88, less carfare 10 cents, \$8.78; Samuel Perfert, \$2.95; James Tobin, \$3.90, less carfare 10 cents, \$3.80; Patrick Hogan, \$4.25, less carfare 10 cents, \$4.15; John Harvey, \$17.25, less carfare 10 cents, \$17.15; Mary Kewitt, \$20, less carfare 10 cents, \$19.90; Jim Ching Hung, \$5.05, less carfare 10 cents, \$4.95; Alfred Knowlton, \$2.30; Julius Baehr, \$1.50; Daniel Block, 5 cents; Thomas Clark, \$10.61 less carfare 10 cents, \$10.51; Nellie Carmichael, 80 cents; Frank Fucolara, \$1.03; Unknown Estate, 28 cents; Unknown Man, 477 7th ave., \$21.45, less carfare 20 cents, \$21.25; Mary Roche, 27 cents; Jean Sackline, 11 cents; John Type, 70 cents; Frederick Guest, 40 cents; Mary Hussey, 20 cents; E. Johnson, 61 cents; Michael Lacey, \$1.10; James Manning, 10 cents; John May, 40 cents; Bernard Farren, 20 cents; Levi Goldstein, 5 cents; Ernest P. Dundholm, 27 cents; Unknown Woman, 38th st. and N. R., less carfare, \$2.78; Unknown Man, Mills Hotel, \$3.11, less carfare 10 cents, \$3.01; Unknown Man, N. Y., 145th st., \$2.24, less carfare 10 cents, \$2.14; Lewis Macrelie, \$4.55, less carfare 10 cents, \$4.45; Henry Miller, \$1; James McLaughlin, 75 cents; Max Okhorn, 78 cents; Gill, 24 cents; Thomas Gallo, 35 cents; Joseph Laucharter, 19 cents; N. Bowman, \$6.04, less carfare 10 cents, \$5.94; Annie Cohen, \$1.22; Otto Frank, 18 cents; Wm. C. Mortimer, \$2.35, less carfare 10 cents, \$2.25; Chris Larsen, 1 cent; Michael Carney, 80 cents.

Proceeds of Sale of Effects Received from Coroners During the Year.

The Amount Paid Into the City Treasury was \$146.89.

Unknown woman, 46 cents; C. Pannard, 93 cents; Thomas Coakley, \$1.40; Unknown man, 93 cents; M. K. Shannon, 70 cents; Isidor Rechtman, \$1.15; John H. Johnson, 93 cents; Peter Pakropka, \$1.16; John Conscience, \$4.65; H. Newman, \$1.40; William McClean, 93 cents; John H. Hoyt, \$1.40; J. Golden, \$1.40; Morris Pulesky, 93 cents; Frederick Guest, \$1.86; — Gitch, \$1.86; Jeanette Van Dusen, \$1.16; Gustav Bank, \$2.32; Max Weitzner, \$1.16; Louis Korn, 93 cents; William C. Mortimer, \$1.86; George Benshoven, \$2.79; August Schneider, \$4.18; Samuel Schiff, \$2.79; Jennie Norton, \$1.40; Dante Baldy, \$2.55; Otto Frank, \$1.16; Henry Miller, 70 cents; Alexander Harris, 70 cents; Patrick Hogan, 93 cents; — Thorleff, \$2.55; C. E. Manners, \$1.16; Julia Henry, \$1.40; Wm. F. West, 46 cents; Alfred Knowlton, \$4.65; James McVitty, \$2.79; Bernard Anderson, \$1.86; Samuel Samuels, \$1.63; Unknown man, 83d street and Central Park, 46 cents; Groschen Houser, 23 cents; Francisco Isaacs, 46 cents; Paul Schobel, 56 cents; Unknown man, 477 7th avenue, 93 cents; William C. Martiner, 46 cents; Unknown man, 57th street and North River, \$1.86; Jennie Norton, 46 cents; unknown man, 44th street and North River, \$1.40; Otto Frank, \$2.09; unknown man, Second Precinct Police, \$1.86; N. Bowman, \$1.63; Danti Beldy, \$1.86; Mary Hussey, \$1.63; Frederick Guest, 46 cents; Frank Fucolara, \$1.86; John F. B. Edwards, 93 cents; Hong Ben Young, \$6.97; Lang Yon, \$11.62; unknown man, Barclay st., \$2.55; unknown man, Vanderbilt ave., 93 cents; Alexander Keller, \$1.16; William Coulter, \$1.40; John Hamilton, \$2.32; Theo. Lythe, 93 cents; Herbert E. Slossom, 93 cents; Thomas McCann, \$1.16; Herman Roseman, 93 cents; George Meyer, 93 cents; unknown boy, 65 cents; Eva Kuchenmeister, 70 cents; Adolph Marms, 93 cents; Simon Mikida, \$1.63; P. H. Henson, etc., 47 cents; Jos. Hopper, 70 cents; Sarah Kegon, 93 cents; Thos. Fitzpatrick, 56 cents; Michael Lerner, 93 cents; Joseph Grippen, 47 cents; Susan Wilshire, 93 cents; Herman Staahl, 65 cents; Nicholas Meyer, 93 cents; Wong Benyoung, \$2.56; Alfred Vaughan, \$1.16; Gertrude Schram, \$1.16; Estate of unknown man, January 5, 1912, \$1.63; John Reiss, 47 cents; Frank Maroscaccio, \$1.16; — Flynn, \$1.40; Frank Schaffner, \$3.25; Benjamin C. Schermer, \$1.86; Albert Zalvinski, 93 cents; Jos. Meyer, 46 cents; James O'Rourke, \$2.09; P. J. Curtin, 70 cents; unknown man, 93 cents; unknown baby, 46 cents.

The Following Estates Were Received During the Year from Bellevue Hospital.

The Amount Paid Into the City Treasury Was \$484.99.

Charles O'Hare, \$4.14; Joseph Wesley, \$1.28; Annie Henry, 21 cents; Mary Collins, 27 cents; Thomas Hand, \$1.45; William Schaeffer, 70 cents; Mary Hublitz, 55 cents; Charles Schmidt, 26 cents; Joseph Sullivan, 4 cents; Frances Regen, 20 cents; Daniel Greenbaum, 81 cents; Nicholas Lamb, 15 cents; Joseph Edmundson, 9 cents; Edward Bitlings, 6 cents; Charles Sheridan, 25 cents; Stella Sifert, 65 cents; William Robertson, \$5; Albert Rutz, \$7; Edward Billings, less ex., 50 cents, \$4.50; Jacob Fisher, \$1; Gus Deyer, 5 cents; Ralph Lazelle, 10 cents; Herbert Rexer, 10 cents; Norman Barry, 10 cents; Fred. Klasing, 37 cents; Hugh Malloy, \$1; Louis Blick, 16 cents; James McGuire, 25 cents; August Schuyler, 25 cents; Adolph Materlie, 39 cents; Clarence Stewart, 8 cents; Tony Quigley, 3 cents; Lawrence Kraft, \$2.42; Leby Beringer, 50 cents; Isadore Witzburg, 10 cents; Frank Avelone, 15 cents; Nellie Tichborn, 50 cents; Alice Heckman, \$1; Carrie Brown, 24 cents; Morris Holzsayer, 10 cents; Rosalie Gracino, 31 cents; Andrew Ford, 75 cents; Alonso Brien, 17 cents; John McLean, 2 cents; Andrew Kiefer, 25 cents; Sevario Macri, 15 cents; Rocco Zito, less ex., 50 cents, \$4.50; Labowes Stetzer, \$2.41; Giuseppe Teritono, \$2.30; George Smith, 25 cents; Edward Eddington, 35 cents; Theodore Grace, 15 cents; Patrick Reilly, 51 cents; William Homan, \$3; William Stoaner, \$1; Harry Eler, \$1.50; Louis Hill, \$1.05; Steve Harakly, 1 cent; Paul Gaaschi, 42 cents; Karl Beilig, 13 cents; Herman Turket, 16 cents; John O'Brien, 5 cents; John Lewis, 5 cents; Solomon Goldman, 65 cents; Fred Fredericks, \$5.78; Joseph Lassa, \$2.67; Edward Brown, \$1; Julius Richter, \$1; Joseph Gulin, \$1; John Erwin, 5 cents; Robert O'Connor, 72 cents; Thomas McLaughlin, 45 cents; Charles Lenz, 35 cents; Eliza Grogan, 70 cents; Christopher Gardner, 70 cents; John Haterlie, \$1; Thomas Gaughan, \$1.09; Joseph Hennessey, \$2; Mary Moore, 69 cents; Gottlieb Milor, \$4.41; William Brown, 25 cents; unknown man, 2 cents; Frank Davis, 5 cents; Nicholas Logist, 20 cents; John Davis, 70 cents; James Tickinni, \$1; Jennie Barlon, \$1; Margaret Berna, \$1.45; Mary Britt, \$1.13; James Cavey, 10 cents; Mary Casey, 20 cents; George Christopher, 50 cents; Joseph Fox, 50 cents; William Germine, 60 cents; Goodman, 25 cents; William Hagon, 60 cents; Joseph Huesta, 29 cents; Andrew Hergenthorn, 25 cents; William Kiely, \$3.75; Michael Lebowitz, \$1.07; John Lee, 50 cents; Richard Lewis, 10 cents; Cornelius Leonard, 8 cents; Sarah Lang, 72 cents; Vincent Minnici, \$2.65; Frank Minnici, 4 cents; William McDonald, 5 cents; August Meyer, 75 cents; John Miller, 5 cents; Thomas O'Donnell, 40 cents; Marie Platthe, 79 cents; Frank Palmingiro, \$1.55; Fred. Parker, 46 cents; Albert Rodgers, \$1.51; Louis Repetti, 56 cents; Mathew Smith, 10 cents; David Silverstone, 10 cents; Catherine Shea, 19 cents; Frank Singenos, 29 cents; Pasquale Zarri,

fare, 10c, \$3.06; Christopher Schaeffer, 45 cents; Eileen Connor, 22 cents; Margaret McGuire, 31 cents; William Blair, 15 cents; Benjamin Barringer, 14 cents; Mike Delaney, \$2.35, less carfare, 10, \$2.25; Joseph Haty, \$2; Elliot Carty, 5 cents; James Butler, \$1.20; Matilda Brown, 1 cent; Mary Naughton, 3 cents; John Rust, \$2.95, less carfare, 10c, \$2.85; Peter Higgins, 5 cents; William Cronin, \$2.25; Annie Kelly, 50 cents; Mary Morris, \$2.06; Daniel Schmidt, 3 cents; Cornelius Hurley, 87 cents; Hugh Duffy, 10 cents; James Williams, 23 cents; A. B. Smith, 14 cents; Thomas Nixon, 75 cents; James Connelly, 40 cents; John Quinn, \$1.05; Jerome Borneo, 52 cents; Carl Carlson, 40 cents; Robert Baumann, 50 cents; Angelo Persano, \$2; John McDermott, \$8.12, less carfare, 20 cents, \$7.92; Edward Tamany, 16 cents; Jacob Giricig, 25 cents; Joseph Kepes, \$3.56, less carfare, 10c, \$3.46; Victor Bonnay, \$1.25; Joseph Leonard, 23 cents; Ernest Huth, \$1.11; Thomas Mara, 10 cents; George Raymond, \$5.85, less carfare, 10 cents, \$5.75; Daniel Carroll, \$3, less carfare, 10 cents, \$2.90; Jennie Campbell, \$1.53; William Ravenson, 10 cents; James O'Brien, 20 cents; Dominio Zucca, 30 cents; Herman Schroeder, 85 cents; John Monahan, 20 cents; John Brown, 37 cents; Frank Rodgers, \$1; Mayer Tefner, 19 cents; Catherine Hoffman, 61 cents; Ferdinand Wagner, 67 cents; Albert Wedel, \$4.35, less carfare, 10 cents, \$4.35; Frank Donnelly, 10 cents; Florence Tolls, \$1.55; Emma Chamberlain, 20 cents; Louis Marking, 35 cents; Patrick Tansey, \$3.04; John J. Purcell, 10 cents; Carl Bacwolf, \$1.45; John Smith, \$6, less carfare, 20c, \$5.80; Charles Anderdon, 45 cents; Nathan Pell, 25 cents; John Braddock, 5 cents; Harry Hansen, \$3.25, less carfare, 10c, \$3.15.

James Curtin, \$2.57; Mona Belletti, 50 cents; Charles Conway, 15 cents; George Bailing, 92 cents; Peter Hart, \$1.56; unknown woman, \$1; Andrew Denger, 50 cents; William Dodge, 13 cents; Charles Pulger, 21 cents; Cornelius Hand, 17 cents; Killer Jenkins, \$5.16; John Dawson, \$1; Stephen Boyer, \$1.40; George Crockett, 20 cents; Edward Garden, 50 cents; Terence Brady, \$1.60; Agustus Cozzle, \$1.03; Martin McGinnis, \$4.23; Delia Cuttinger, 5 cents; William Devers, \$1.46; Louis Faber, 6 cents; Ventresco Pasquale, \$1.14; Cyprien Elmento, 95 cents; Michael Powers, 7 cents; Frank Hegadus, 37 cents; Stephen Sherella, 44 cents; Fred Throp, 26 cents; Peter Banbrato, 3 cents; Charles Wittmark, 1 cent; John Healy, \$1; James Peterson, 58 cents; John Mullen, 11 cents; Francis Bunter, 60 cents; William Evans, 6 cents; Annie Collins, 51 cents; John Augerson, 35 cents; William Rumble, 3 cents; Mary Sheridan, \$1.87; Carrie Cooper, \$5.80; Raphael Lopez, \$1.10; Casper Gougly, 90 cents; Morris Herman, 82 cents; William Gorman, 20 cents; Robert Heisitton, 20 cents; Francis Flack, \$1.80; Landelier Camererne, 45 cents; Frank Gotsbin, \$1; Patrick Purcell, 30 cents; William Manischeck, \$1.96; Fred Gildat, 25 cents; Charles Sheffer, \$1; August Austin, \$2.04; Dora Fallon, \$2; Jacob Hicks, 20 cents; Frank Gentels, \$1.36; Patrick Moran, 20 cents; Timothy Foley, 6 cents; Robert Reynolds, 5 cents; Robert Pratt, 54 cents; Peter Teaney, 22 cents; Frank Lee, 32 cents; Pasquale Long, \$4.91; Minnie Singleton, 10 cents; John O'Connor, \$3.23; Helene Askling, 75 cents; William Doerich, 8 cents; Edward McGinn, 65 cents; Henry May, 10 cents; Bartolotti Fernando, 2 cents; Nicola Borson, \$1.90; Mary Callahan, 51 cents; Mathew Jubes, 10 cents; Edward Stuall, \$1.50; Frank Bigman, 40 cents; Mary Irving, \$1.84; Julia Hughes, 19 cents; John Rowan, \$2.34; Frank Sullivan, \$1; Martin Fredericks, \$3.10; Oscar Olsen, \$1; George Sundall, \$1; David Fuchland, 45 cents; Samuel Gates, 6 cents; William Ehrbrach, 2 cents; Fred Jenkins, 71 cents; Joseph Bactrina, 30 cents; John Ryan, 25 cents; Charles Jones, 50 cents; Charles Evers, \$2; Abe Schlossberg, 8 cents; Charles Woods, 1 cent; James J. Byrne, 5 cents; Emma Bland, 15 cents; Archals Cherkazian, 77 cents; Lee Hong, 11 cents; Michael Riveco, \$1.76; William Spahn, 9 cents.

James Johnson, \$1; George Porter, \$1.50; Helene Campbell, 11 cents; William C. Ward, 5 cents; Bridget McGinley, 10 cents; Joseph Diskowitz, 15 cents; Mary Carroll, 82 cents; Jane Morris, 42 cents; Edward Stewart, \$1; Patrick Dowling, 1 cent; Owen Kilkenney, 50 cents; unknown man, 6 cents; Charlotte Monks, 11 cents; unknown man, 5 cents; Daniel Leonard, \$3.44; Adolph Weiler, 35 cents; August Kaiser, 75 cents; John Leonard, 10 cents; Alexander Fuller, 65 cents; Harry Matthews, 25 cents; Michael McGinty, 25 cents; William Michaels, 6 cents; Billy Marcus, 25 cents; Andrew Martin, 10 cents; John Macken, 33 cents; Harry Matthews, 17 cents; John McCormick, 2 cents; Mable Murphy, 5 cents; Mary Neuman, 10 cents; Sarah Neuman, 4 cents; unknown white man, Oct. 28, 1912, 4 cents; unknown white man, April 7, 1912, 85 cents; Frank Pilgrim, 25 cents; John Slaughter, 5 cents; George Schultz, 15 cents; Margaret Simmons, 33 cents; Joseph Smith, 45 cents; George Vetal, \$3.06; Catherine Venerable, 50 cents; James Van Norden, 6 cents; Henry Waterbury, 23 cents; Leonard Wood, 4 cents; James Higgins, 50 cents; Fred Karovotky, 21 cents; Giovanni Perri, 16 cents; Victoria Walozale, 5 cents; Catherine Rainer, 60 cents; Minnie Brown, 11 cents; Basil Music, 31 cents; Filippi Pedidoro, \$4.20; Fonello Ferrant, \$2.85; James O'Donnell, 27 cents; Peter Polick, 50 cents; James McGuire, 5 cents; Edward F. Tracey, 92 cents; Annie Ackerman, 33 cents; Harry Bronson, 55 cents; James Dick, 25 cents; Annie Berwind, 10 cents; Joseph Walter, 5 cents; Luke Clayburne, 10 cents; Mary Coyne, 3 cents; William Cavanagh, 42 cents; Alexander Cobatchnik, 5 cents; John Collins, 10 cents; Samuel Codkin, 1 cent; Mary Durkin, 30 cents; Frederick Davy, 7 cents; Manacew Di Buono, 5 cents; Mary Donohue, \$2.38; George Hester, 36 cents; Samuel Hartnell, \$1.40.

William Campbell, 50 cents; Thomas Boyce, 15 cents; James Cunningham, 15 cents; Mrs. Eugene Dymond, 30 cents; Munroe Miller, \$2.57; George McVay, \$1.30; Frank Brezovar, \$9.22; William Burns, 25 cents; Joseph Ward, \$1; Louise Britt, 26 cents; Fannie Feiner, 50 cents; Daniel Sullivan, 30 cents; Marionia Lagone, 80 cents; Isaac Flack, 50 cents; Leon Camo, 5 cents; John Fitzgerald, 5 cents; James Lynch, \$4.35; Giuseppe Novasco, \$4.70; unknown man, June 29, 1912, 54 cents; John Flynn, 11 cents; William Schaffer, 5 cents; Mike Costa, 8 cents; James Britton, 10 cents; Peter Anderson, \$1; Moses Slater, \$2.36; Chris Janson, 7 cents; Dennis Kelly, 4 cents; Wm. Holmgreen, 40 cents; Rose McLean, 35 cents; Jacob Holder, \$3; John Brown, \$5.21; Fred Hochstrauer, \$3; Valentine Heince, 2 cents; Joseph Coleman, 1 cent; Caroline Taylor, 11 cents; William McClure, 55 cents; Mary Maridino, 50 cents; James McGovern, 25 cents; John Agles, \$4.60; James Dorsey, \$4.03; John Finn, 5 cents; Clara Miller, 25 cents; Albert Denito, 28 cents; James Burns, \$3.30; Alfred Mayer, \$1.31; John James, 2 cents; John Dillon, 48 cents; Jacob Travis, 15 cents; Sing Lee, 5 cents; Stephen Berke, \$1.05; John Saye, 25 cents; Henry Wiegel, \$1.18; Frank Smith, 13 cents; William Dwyer, 5 cents; Mary Hill, 45 cents; Rose McGinnis, \$1.9; Francis S. Grimes, 5 cents; John Otten, 15 cents; Serond Provauer, \$7.10; Allen Knapp, 15 cents; Katie Healy, 61 cents; Thomas Keenan, 10 cents; Stanislaus Gorshly, \$9.86; Peter Keen, 35 cents; Peter Becker, \$2.16; Henry Olsen, 75 cents; James Ross, \$2; Walter King, \$1.36; Clara Carroll, 95 cents; Robert Wilson, 5 cents; Alex McNamee, 20 cents; Geo. Scherenbeck, 10 cents; William Crawley, 28 cents; Rose Chapela, 12 cents; Jos. Connelly, 11 cents; John Binnis, 38 cents; William Kennedy, 10 cents; John Fervick, \$5.82; Thomas Clancy, 15 cents; Henry Worthington, 5 cents; Julia Rucker, \$1.20; August Bisenius, 83 cents; Eliz. McConnell, 75 cents; Fannie Middleton, 10 cents; Kate Cernals, 1 cent; Stewart Meyer, 5 cents; John Sheppard, 10 cents; Jos. McDermott, \$5.50; Jos. Dier, 10 cents; Stephen Foth, 20 cents; Israel Sennock, 8 cents; Thomas Read, 50 cents; John Savage, 10 cents; Robert Vinol, 35 cents; George Neckle, 21 cents; Henry Derr, \$5.35; Henry Schwartz, \$2.55.

Proceeds of Sale of Effects Received from Bellevue Hospital During the Year.

Amount Paid Into the City Treasury, \$130.13.

George Howard, 32 cents; Annie Gussenano, 46 cents; Santa Pisoaltell, \$1.63; Confessa Gurife, 70 cents; James Greggs, 23 cents; Lillian Mazza, \$3.72; Johanna Fitzgerald, \$4.19; May Doughty, \$1.86; Theresa Sarno, \$1.63; Rose Morrissey, 93 cents; Antonia Totova, 70 cents; Walter Wright, \$1.40; Willie Callahan, 46 cents; Camelia Gareza, 93 cents; John Cooper, 23 cents; Joseph Besse, 74 cents; Ludwig C. Konig, \$2.79; Joseph Myers, 46 cents; L. R. Erickson, \$1.81; Louis Staleghs, 93 cents; Louis Young, 93 cents; B. Syerner, 70 cents; Gieseneue, 23 cents; Mary S. Davidson, \$8.44; Joe Petrocelli, 93 cents; John Carsley, 46 cents; Carrie Cooper, \$1.16; Sarah Kaplan, 93 cents; Jessie King, \$1.86; Patrick Moran, 93 cents; Allie Egan, \$1.16; Nellie Davis, \$2.56; Frank E. Heid, \$1.86; Raphael Lopez, \$1.63; Julia Hughes, \$2.32; Nicola Borson, \$1.63; Francis Flack, 93 cents; Helen Acklin, 93 cents; Marie De Boma, \$2.79; Anna Spielman, 70 cents; Mary Sheridan, \$1.63; Annie McGonegal, \$1.40; Mary Lyon, \$1.86; Andrew Kiefer, 23 cents; Julius Richter, 23 cents; Kermi Bloom, 23 cents; Samuel Samuels, 93 cents; George Thomas, 23 cents; John Erwin, 23 cents; Maggie Caston, 23 cents; Christina Martense, 70 cents; John McNally, 28 cents; John McDermott, \$3.02; Alice Heckman, \$6.97; Louisa Fisher, \$1.40; Ida Severance, \$1.40; Clara Stella, \$1.40; Annie McLaughlin, \$2.56; Isaac Karp, 47 cents; Carmilla Pizzaluce, \$1.40; unknown man, 47 cents; Rocca Zitts, 47 cents; Joseph Black, 93 cents; Lizzie Hayfife, \$1.16; George Farmer, \$1.40; Bella Lumsley, \$1.40; Giuseppe Sanatore, 70 cents; Bernard Mahler, \$1.86; Dora Stahl,

\$2.09; Mary Shinnock, 47 cents; Joseph Kepes, \$2.56; Antonio Supirito, \$1.40; Maria Pasoussi, \$1.16; Margaret Fitzgerald, 47 cents; Mary Quinn, 70 cents; Frederick Kippen, \$2.56; Carl Carlson, \$6.28; Catherine Hoffman, 70 cents; Joseph Dermody, 23 cents; Bella Milner, \$1.16; Mary Maher, 93 cents; Labowes Stetzer, \$1.40; Mary Grandi, \$2.33; Herman Schroeder, 37 cents; John Walsh, \$3.02; Hannah Henshaw, \$2.33; unknown woman, 47 cents; Maria Daly, \$3.02; James O'Rourke, \$2.09.

The Following Estates Were Received During the Year from House of Relief.

The Amount Paid into the City Treasury was \$35.64.

Virginia Miles, 55 cents; Otto Kraimer, 2 cents; Chas. Kenny, 75 cents; Hasselberger, \$1.10; Buchler, (carfare, 10 cents), \$12.36; Herman Boden, 28 cents; Ed. Berger, 25 cents; Chas. Hoar, 45 cents; Carlo Cocioto, 97 cents; W. B. Bryan, 9 cents; Jos. Boulate, 25 cents; Wm. Mulloy, 35 cents; unknown man, 1 cent; John Horton, 66 cents; John O'Keefe, 15 cents; Geo. Balchke, 20 cents; Mike Sigilene, 46 cents; Dominick Valoni, 60 cents; M. Stromley, 50 cents; Henry Meyer, 15 cents; Edw. Raymore, 10 cents; Joe Randazzo, 20 cents; Frank Maroscuccio, \$7.85; Jack Smith, 15 cents; Peter Agrimata, 16 cents; Abraham Palamsky, 23 cents; Corning Videl, 66 cents; Zanalone, 9 cents; unknown man, 22 cents; Mike Courtney, 50 cents; Geo. Gunther, 95 cents; John Gallagher, 51 cents; unknown man, 15 cents; Harry Roch, \$2.31; Angelo Owers, 21 cents; R. S. Robinson, 30 cents; Phillip Pape, 60 cents; James Wynne, 11 cents.

The Following Estates Were Received from the New York Hospital During the Year.

The amount paid into the City Treasury was \$6.95.

Joseph Costello, \$1.60; Henry Dermody, 75 cents; Edward Metz, 85 cents.

Cash Received from New York Hospital April 3, 1912.

John Athos, 41 cents; Joseph Madden, 15 cents; Frank Andesane, \$2.24; Timothy Dowling, 16 cents; Joseph Fenton, 15 cents; Michael Pollustick, \$1.20.

The Following Estates Were Received During the Year from the Department of Correction.

The amount paid into the City Treasury was \$63.45.

Charles Parker, 75 cents; Mary Sweeney, 53 cents; Susan Chapman, 25 cents; Mary Nolan, \$1; Elizabeth Nelson, 10 cents; Mary McDonough, 46 cents; Lemuel Graham, \$2.62; John McCarthy, 31 cents; Stephen Moran, 74 cents; Abdel Manil, 95 cents; Patrick Dempsey, 15 cents; Patrick Sweeney, 20 cents; William Lynch, \$1.45; William Wallas, 75 cents; Franz Wonkanger, \$17.67; George Colan, 13 cents; Charles H. Miller, \$2.76; John Keller, 60 cents; Marian Charles, \$1.20; Anne McKenzie, 70 cents; Margaret Mahoney, \$1.11; Mary Malony, 20 cents; Annie Brown, 42 cents; Annie Murphy, \$2; Margaret Allen, 43 cents; Nellie Wood, \$1.80; Margaret Hunter, \$1.66; Anne Heim, \$1.76; Paul Hoffman, 7 cents; John Reilly, 20 cents; Ben Colon, 70 cents; James Meagher, 5 cents; James Ferguson, 20 cents; Robert Willis, 26 cents; Frederick Hawley, 25 cents; Frederick Fisher, 5 cents; Frank Shaughnessy, 27 cents; Patrick Barry, 25 cents; Richard Sampson, \$3.60; James Courtney, 38 cents; Bernard Potthoff, 20 cents; Lawrence Wilson, \$14.15; John Francis, 12 cents.

Cash Account for the Year 1912.

Balance January 1, 1912	\$284,511 50
Amount received during the year 1912.....	255,158 58

Amount disbursed during 1912.....	\$539,670 08
	269,784 88

Balance January 1, 1913.....	\$269,885 20
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Depositories—	
National Park Bank	\$29,765 22
Chatham and Phenix Bank	16,677 99
United States Trust Company	32,969 40
Bankers Trust Company	66,056 56
Empire Trust Company	102,785 25
Astor Trust Company	21,630 78

\$269,885 20

Paid Into the City Treasury During the Year.

Account of commissions	\$11,050 24
Account of intestate estates.....	19,080 24

\$30,130 48

City and County of New York, ss:

William M. Hoes, Public Administrator of the County of New York, being duly sworn, deposes and says that according to his best knowledge, information and belief, the foregoing report contains a true statement of the total amount of his receipts and expenditures in each case in which he shall have taken charge of and collected any effects or on which the Public Administrator shall have administered during the year 1912 with the name of the deceased, his or her addition and the country or place from which he or she came, if the same be known.

WILLIAM M. HOES.

Sworn to before me this 9th day of January, 1913.

OWEN A. KEEGAN, Notary Public, New York County (No. 16).

Fire Department.

Abstract of Transactions from December 30, 1912, to January 4, 1913.

December 30, 1912.

Opening of proposal for furnishing and delivering bituminous coal:

Consolidated Coal Company, 14 Wall st., Manhattan, Item 1, \$2,310; Item 2, \$1,230; Item 3, \$462. Olin J. Stephens, Inc., 220 E. 138th st., The Bronx, Item 3, \$420.

For furnishing and delivering anthracite coal for companies:

Meyer, Denker, Sinram Company, 910 E. 5th st., Manhattan; Item 1, \$3,750; Item 5, \$2,362.50. Olin J. Stephens, Inc., 220 E. 138th st., The Bronx; Item 2, \$2,205; Item 6, \$2,860. S. Trimmer & Sons, Inc., 138th st. and Harlem River, The Bronx; Item 2, \$2,142. Wm. Farrell & Son, 148 Barrow st., Manhattan; Item 1, \$3,700; Item 4, \$6,192. J. F. Schmadeke, 497 Union st., Brooklyn; Item 3, \$2,379; Item 5, \$2,338.

Bacon Coal Company, Reid and DeKalb Aves., Brooklyn; Item 3, \$2,340; Item 5, \$2,306.50. Burns Bros., 50 Church st., Manhattan; Item 4, \$6,240; Item 5, \$2,275.

Curtis-Blaisdell Company, 504 E. 56th st., Manhattan; Item 6, \$2,700. Award of contracts deferred.

Appointed, to take effect 9 a. m. January 1, 1913: Max Cohen, as Chief Examiner, Bureau of Fire Prevention, for a probationary period of three months, at rate of \$2,500 per annum.

Appointment revoked, to take effect 8 a. m. January 1, 1913: Ununiformed Fireman Theodore L. Beer, Engine Company 18.

Dropped from the rolls, to take effect 5 p. m. December 31, 1912: Temporary Clerk Matthew Monahan, Repair Shops, Brooklyn and Queens, and Temporary Sten

Contracting Co., 303 5th ave., Manhattan, \$63,312; Sheffield ave., north of Livonia ave., Brooklyn, five bids, lowest, Tower Construction Co., 1 Madison ave., Manhattan, \$44,944; Grand st. east of Van Nest st., Elmhurst, Queens, four bids, lowest, Thomas McKeon, Inc., 103 Park ave., Manhattan, \$47,000; Fisk ave., north of Grand st., Maspeth, Queens, four bids, lowest, P. J. Brennan & Son, 624 Madison ave., Manhattan, \$44,500; Jamaica ave., west of Union pl., Woodhaven, Queens, six bids, lowest, William D. Moore, 2029 E. 15th st., Brooklyn, \$38,600; 7th ave., north of 16th st., Whitestone, Queens, six bids, lowest, Paul J. Exner Co., 103 Park ave., Manhattan, \$51,600; Metropolitan ave., west of Collins ave., Corona, Queens, five bids, lowest, P. J. Brennan & Son, 624 Madison ave., Manhattan, \$44,500; Myrtle ave., east of Witte st., Newtown, Queens, five bids, lowest, Tower Construction Co., 1 Madison ave., Manhattan, \$41,961; Broad st., east of Quinn st., Stapleton, Richmond, one bid, Tide Water Building Co., 16 E. 33d st., Manhattan, \$65,460.

For furnishing all the labor and materials for and installing and completing the plumbing and gasfitting required for new buildings as follows:

Richardson st., west of Leonard st., Brooklyn, seven bids, lowest, James Harley Plumbing Co., 870 Flatbush ave., Brooklyn, \$3,990; Sheffield ave., north of Livonia ave., Brooklyn, five bids, lowest, James Harley Plumbing Co., 870 Flatbush ave., Brooklyn, \$2,621; Grand st., east of Van Nest st., Elmhurst, Queens, five bids, lowest, James Harley Plumbing Co., 870 Flatbush ave., Brooklyn, \$2,391; Fisk ave., north of Grand st., Maspeth, Queens, five bids, lowest, James Harley Plumbing Co., 870 Flatbush ave., Brooklyn, \$2,671; Jamaica ave., west of Union pl., Woodhaven, Queens, five bids, lowest, James Harley Plumbing Co., 870 Flatbush ave., Brooklyn, \$2,721; 7th ave., north of 16th st., Whitestone, Queens, seven bids, lowest, Frank J. Fee, 415 W. 40th st., Manhattan, \$2,925; Metropolitan ave., west of Collins ave., Corona, Queens, five bids, lowest, James Harley Plumbing Co., 870 Flatbush ave., Brooklyn, \$2,843; Myrtle ave., east of Witte st., Newtown, Queens, five bids, lowest, James Harley Plumbing Co., 870 Flatbush ave., Brooklyn, \$2,481; Broad st., east of Quinn st., Stapleton, Richmond, six bids, lowest, James Harley Plumbing Co., 870 Flatbush ave., Brooklyn, \$3,691.

For furnishing all the labor and materials for and installing and completing the steam heating systems required for new buildings as follows:

Richardson st., west of Leonard st., Brooklyn, four bids, lowest, John F. Dalton, 1745 Amsterdam ave., Manhattan, \$2,507; Sheffield ave., north of Livonia ave., Brooklyn, three bids, lowest, Wm. J. Olvany, 177 Christopher st., Manhattan, \$2,316; Grand st., east of Van Nest st., Elmhurst, Queens, three bids, lowest, Wm. J. Olvany, 177 Christopher st., Manhattan, \$2,360; Fisk ave., north of Grand st., Maspeth, Queens, two bids, lowest, Wm. J. Olvany, 177 Christopher st., Manhattan, \$2,241; Jamaica ave., west of Union pl., Woodhaven, Queens, three bids, lowest, John F. Dalton, 1745 Amsterdam ave., Manhattan, \$2,218; 7th ave., north of 16th st., Whitestone, Queens, four bids, lowest, Wm. J. Olvany, 177 Christopher st., Manhattan, \$2,413; Metropolitan ave., west of Collins ave., Corona, Queens, three bids, lowest, Wm. J. Olvany, 177 Christopher st., Manhattan, \$2,306; Broad st., east of Quinn st., Stapleton, Richmond, two bids, lowest, Wm. J. Olvany, 177 Christopher st., Manhattan, \$2,361.

Contracts were awarded as follows:

For furnishing all the labor and materials required for the erection and completion of new building on Myrtle ave., east of Witte st., Newtown, Queens, to Tower Construction Co., Inc., 1 Madison ave., Manhattan, \$41,961.

For the plumbing and gasfitting work, same building, to James Harley Plumbing Co., 870 Flatbush ave., Brooklyn, \$2,481.

For the steam heating work, to William J. Olvany, 177 Christopher st., Manhattan, \$2,306.

All the other proposals were ordered rejected and filed for the reason that the aggregate amount of the three items for each building is in excess of the amount allowed by the Board of Estimate and Apportionment.

Promoted—To take effect 8 a. m. January 1, 1913: The following lieutenants to be captains, at rate of \$2,500 per annum, each with assignment specified: Martin C. Lang, Engine Company 12; Frank J. McGarry, Engine Company 104; Reuben McGrath, Hook and Ladder Company 20. The following to be lieutenants at rate of \$2,100 per annum each: Engineer of Steamer John J. McElligott, Hook and Ladder Company 8; Fireman, First Grade, William S. Ferry, Engine Company 16; Fireman, First Grade, Washington S. Howe, Engine Company 58; Fireman, First Grade, James A. Walsh, No. 1, Engine Company 151; Fireman, First Grade,

James J. Porter, Hook and Ladder Company 2; Fireman, First Grade, Joseph Clarke, Hook and Ladder Company 68. Transferred—To take effect 8 a. m. January 2, 1913: Compositor John E. Costello, from Police Department to this Department, in same capacity, at rate of \$4.50 per diem.

Reinstated—To take effect 9 a. m. January 2, 1913: Samuel Hodkinson as Assistant Inspector of Combustibles, Bureau of Fire Prevention (Division of Combustibles, Manhattan, Bronx and Richmond), at rate of \$1,500 per annum, in compliance with order of Supreme Court made and entered November 22, 1912, and in pursuance of opinion of Corporation Counsel dated December 30, 1912.

Promoted—To take effect 9 a. m. January 1, 1913: Batterymen John J. Bresnan, to be Telegraph Operator, Bureau of Fire Alarm Telegraph, Brooklyn and Queens, at rate of \$1,200 per annum.

Contracts Executed—For furnishing and delivering one 85-foot motor hook and ladder truck, \$8,210; Seagrave Co., Columbus, Ohio, principal; U. S. Fidelity & Guaranty Co., surety. For furnishing and delivering eight 75-foot motor hook and ladder trucks, \$63,150; for furnishing and delivering seventeen 65-foot motor hook and ladder trucks, \$125,698; American La France Fire Engine Co., Elmira, N. Y., principal; American Surety Co. and National Surety Co., sureties on first mentioned contract; American Surety Co. and Title Guaranty & Surety Co. on second mentioned contract.

Award of Contracts (Public letting December 24, 1912)—For furnishing and delivering refined automobile naptha and kerosene oil: To Standard Oil Co. of N. Y., 56 New st., Manhattan, \$12,097.

Award of Contracts (Public letting December 24, 1912)—For furnishing and delivering Virginia pine kindling wood: Items Nos. 1 and 2 to Clark & Wilkins Co., 34th st. and 11th ave., Manhattan, \$4,652; Item 3 (a and b) to Long Island Wood Co., 11 Vanderbilt ave., Brooklyn, \$1,711.

For furnishing forage to companies as follows: North of 110th st., Manhattan, and in the Bronx, to Bronx Hay & Grain Co., 2846 Webster ave., The Bronx, \$20,397; Borough of Richmond, to Edward Wisely & Son, West Brighton, S. I., \$6,619.30; Borough of Brooklyn, to Gasteiger & Schaefer, 25-31 Johnson ave., Brooklyn, \$41,834.50; Long Island City, Queens, to William Gleichmann & Co., 244 Howard ave., Brooklyn, \$3,414.60; Jamaica, Richmond Hill, Flushing and College Point, Queens, to Schaefer & Laux, 2830 Atlantic ave., Brooklyn, \$37,520; Rockaway Beach, Arverne and Far Rockaway, Queens, to Schaefer & Laux, 2830 Atlantic ave., Brooklyn, \$2,026; Volunteer Companies, Queens, to Schaefer & Laux, 2830 Atlantic ave., Brooklyn, \$5,767.20.

Proposals Rejected—All the proposals received at public letting held in this Department December 24, 1912, for furnishing and delivering forage south of 110th st., Manhattan, were ordered rejected and filed, the Commissioner deeming such course to be for the best interests of the City.

Bills Audited—Manhattan, Bronx and Richmond, schedule 1 of 1913, miscellaneous, \$100.

The following penalties were imposed as the result of trials held January 2, 1913: Fireman John T. Dunleavy, Engine Company 56, for absence without leave, one day's pay; Fireman Thomas F. J. Brady, Engine Company 27, for absence without leave, neglect of duty and violation section 108, R. & R., 1912, five days' pay; Fireman Joseph G. Calhoun, Hook and Ladder Company 3, for reckless driving, reprimanded; Fireman Thomas F. Farrell, Hook and Ladder Company 20, for absence without leave, five days' pay; Automobile Engineman Albert W. Greisen, Bureau of Fire Alarm Telegraph, for absence without leave, one day's pay.

Charge Dismissed (Tried January 2, 1913)—Fireman William J. Roche, Hook and Ladder Company 9, for absence without leave.

Transferred—To take effect 8 a. m. January 4, 1913: Stoker Philip Brady, from Department of Docks and Ferries to this Department in same capacity, at rate of \$3 per day, with assignment to Engine Company 85.

Award of Contracts (Public letting December 30, 1912)—For furnishing items 1 and 2 (bituminous coal), to Consolidation Coal Co., 14 Wall st., Manhattan, \$3,540; for furnishing items 1 and 4 (anthracite coal), to William Farrell & Son, 148 Broadway, Manhattan, \$9,892; for furnishing item 6 (anthracite coal), to Curtis-Blaisdell Co., 504 E. 56th st., Manhattan, \$2,700; for furnishing item 5 (anthracite coal), to Burns Bros., 50 Church st., Manhattan, \$2,275; for furnishing item 2 (anthracite coal), to S. Trimmer & Sons, Inc., 138th st. and Harlem River, The Bronx, \$2,142; for furnishing item 3 (anthracite coal), to Bacon Coal Co., Reid and DeKalb aves., Brooklyn, \$2,340.

Open Market Award—For furnishing item 3 (bituminous coal), to Olin J. Ste-

phens, Inc., 220 E. 138th st., The Bronx, \$420.

Bills Audited—Manhattan, The Bronx and Richmond, schedule 1 of 1913, contracts, \$14,823.36; schedule 2 of 1913, miscellaneous, \$70.13; Brooklyn and Queens, schedule 1 of 1913, contracts, \$645; schedule 1 of 1913, open market orders, \$469.70.

January 4.

Bills Audited—Manhattan, The Bronx and Richmond, schedule 3 of 1913, miscellaneous, \$100.

JOS. JOHNSON, Fire Commissioner.

Department of Finance.

Office of the Chamberlain.

January 22, 1913.

As provided in chapter 729 of the Laws of 1905, as amended, there has this day been paid into the General Fund of The City of New York the sum of five hundred and twenty-seven dollars and fifty cents (\$527.50), which is one-half of the net amount of mortgage tax collected in the month of February, 1912, for Queens County, in accordance with the supplemental statement rendered by the former County Clerk of Queens County.

Receipts, Queens County, \$1,055. Disbursements, Treasurer, State of N. Y., \$527.50; Chamberlain, City of N. Y., \$527.50—\$1,055.

H. J. WALSH, Deputy Chamberlain.

Changes in Departments, Etc.

DEPARTMENT OF FINANCE.

January 21, 1913—Change in this Department: Rufus C. Whiting, 884 Greene ave., Brooklyn, has been appointed Deputy City Paymaster with salary at \$2,500 per annum, taking effect February 1, 1913. His services as Cashier will accordingly cease at the close of business January 31, 1913.

TENEMENT HOUSE DEPARTMENT.

January 21, 1913—Salaries changed: Inspector of Tenements John C. Clancy, from \$1,350 to \$1,500 per annum, February 1, 1913; Wm. D. Tyler, from \$1,200 to \$1,350 per annum, February 1, 1913.

DEPARTMENT OF DOCKS AND FERRIES.

January 22, 1913—Transferred: August Verity from the position of Laborer to the position of Machinist Helper, at \$3 per day while employed, to take effect January 24, 1913.

DEPARTMENT OF PARKS.

Boroughs of Manhattan and Richmond.

Appointed January 18, 1913: Kate M. Allen, Attendant, 73 Montgomery st., \$50 per month; Minnie Estelle Carson, Attendant, 1078 Bushwick ave., Brooklyn, \$50 per month; Ella J. Seymour, Attendant, 21 Bethune st., \$50 per month; Adam Breidecker, Gardener, 158 W. 136th st., \$2.50 per day; David Schwenzer, Gardener, 146 Norman ave., Brooklyn, \$2.50 per day.

Appointed January 20, 1913: Dora Lamont, Attendant, 217 W. 122d st., \$50 per month.

Appointed temporarily for two months, January 15, 1913: Margaret Larkin, Cleaner, 295 Prince st., \$50 per month.

Appointed temporarily for three months from January 1, 1913: Adolph Simenderer, Clerk, 547 W. 129th st., \$900 per annum. Change of title under C. S. Rule XIX, January 21, 1913: Thomas Cluney, from Driver to Stableman, 121 E. 126th st., \$2.50 per day.

Appointed January 20, 1913: Edward Thompson, Climber and Pruner, 1806 2d ave., \$2.50 per day; Arthur J. Galvin, Climber and Pruner, 286 19th st., Brooklyn, \$2.50 per day; George Popella, Climber and Pruner, 1578 3d ave., \$2.50 per day; Eugene S. Tighe, Climber and Pruner, 475 4th ave., Brooklyn, \$2.50 per day; John Lawrence Connolly, Climber and Pruner, 59 Cherry st., \$2.50 per day; William Augustine, Climber and Pruner, 156 E. 97th st., \$2.50 per day.

Appointed, January 21, 1913: William A. McGowan, Climber and Pruner, 490 7th ave., Brooklyn, \$2.50 per day.

Borough of Queens.

January 17, 1913—Temporary employment ceased on account of promulgation of eligible list: John A. Allen, 282 Elm st., L. I. City, Assistant Superintendent at \$2,400 per year.

Appointed on probation Assistant Superintendent at \$2,400 per annum: Felix Riesenber, 189 Claremont ave., New York City, to take effect January 23, 1913.

BOROUGH OF BROOKLYN.

January 20, 1913—Changes in the several bureaus under the jurisdiction of the President of the Borough of Brooklyn from the 1st to the 15th of January, 1913:

Bureau of Highways.

The salaries of the following named Foremen of Laborers restored to \$4.50 per day, to date from January 2, 1913: E. D. Buckman, 879 Greene ave.; Matthew J. Long, 774 Bergen st.; Thomas J. McCue, 676 Carroll st.; Reid and DeKalb aves., Brooklyn st.; Peter Garry, 159 Harrison st.; James Lawless, 104 Milton st. Granted leave of absence for three

months without pay, to date from January 6, 1913, to Benjamin F. Brooks, 111 Stagg st., Brooklyn.

Joseph Scherer, 356 E. 138th st., Bronx, Foreman of Laborers, transferred to a similar position in the Department of Parks, Borough of The Bronx, to date from January 11, 1913.

The following named persons were suspended on account of lack of work, to take effect at the close of business January 16, 1913:

Foreman of Laborers—Jeremiah F. Lagan, 112 E. 11th st., Manhattan.

Assistant Foremen of Laborers—Patrick Campbell, 4905 5th ave., Brooklyn; John Clark, 1254 Prospect place, Brooklyn.

Flaggers—Thos. Coffey, 122 St. Felix st.; Robert S. Gillings, 355 E. 142d st., Bronx; Thos. Jones, 2504 Cambrelling ave., Bronx; Thos. J. Kinney, 69 Prince st.; James Kinney, 69 Prince st.; Erhard Kramer, 10 Central ave.; Joseph P. Leaday, 2342 Hughes ave., Bronx; Michael Maher, 414 Warren st.; Daniel J. Meaney 17 Sycamore st.; James J. Monahan, 499 Grand st.; Bernard J. Morris, 270 St. Marks ave.; Hugh P. McGinley, 430 Flushing ave.; John B. McMahon, 66 Steuben st.; James Bankeillor, 1094 Washington ave., Bronx.

Pavers—Michael Adams, 192 Skillman st.; David Barry, 338 44th st.; Michael Barry, 115 Bristol st.; James Baxter, 253 Hudson st.; Manhattan; Michael Burke, 149 11th st.; Lawrence Cunningham, 364 Prospect place; Thos. Cassidy, 839 Bergen st.; James Christy, 1849 Broadway; Dennis Clabby, 1634 Atlantic ave.; Thos. F. Daly, 301 E. 38th st.; Bernard Doran, 871 Broadway; Lawrence Dowd, 581 Washington ave.; Owen Dowd, 1015 Rogers ave.; David Fitzgerald, 792 Washington ave.; Eugene C. Gilligan, 110 W. 60th st., Manhattan; James Glynn, 507 Myrtle ave.; Aug. T. Holbock, 1264 Clay ave., Bronx; Maurice Hennessy, 1235 Flushing ave.; John Hennessy, 1235 Flushing ave.; Michael J. Higgins, 295 Oakland st.; Henry Hohsfield, 1721 Putnam ave., Queens; Thos. Horan, 1018 Union st.; James Jordan, 72 Taaffe pl.; Michael Leykamm, 293 Himrod st.; Edward Lynch, 337 E. 37th st., Manhattan; John Maxwell, 163 St. Anns ave., Bronx; Henry Mullin, 564 Lexington ave.; Patrick Murphy, 4 Lewis st., Manhattan; Thomas McConville, 609 E. 14th st.; James H. McKeon, 2204 Starling ave., Bronx; Patrick McManus, 722 4th ave.; Jos. McNamara, 1431 Greene ave.; Roger McNamara, 1460 Greene ave.; Patrick McSherry, 105 Madison st.; John T. O'Hara, 131 W. 64th st., Manhattan; Bernard O'Rourke, 567 St. Johns place; Thos. Pritchard, 225 Calver st.; James Quinn, 175 E. 123d st.; John Ratigan, 56 Crown st.; William Rhatigan, 8 Underhill ave.; Matthew J. Rogers, 9 Martin st., Maspeth; William Ryan, 453 42d st.; Joseph Schlier, 200 Maujer st.; John Schneider, 337 E. 10th st., Manhattan; Patrick Shields, 92 Carlton ave.; Patrick Smith, 627 Park place; Edward Sweeney, 445 41st st.; Michael J. Mahoney, 194 Concord st.

Rammers—Henry Burke, 190 Sands st.; Chas. Breslin, 23 Emerson place; David Barry, 634 39th st.; Thos. J. Bennett, 511 Sterling place; Patrick Cavanagh, 889 Bergen st.;

578 Wythe ave.; James Shields, 38 Leo place; James Shields, 112 Sandford st.; John Simmons, 197 Bainbridge st.; Patrick Skelly, 24 Broome st.; John A. Slagger, 2 Gothic alley; James Slattery, 144 Snyder ave.; Ludwick Sojker, 232 Georgia ave.; Frank Spedo, 223 Atlantic ave.; George Stager, 518 Metropolitan ave.; Abe. Suckerman, 176 Harrison ave.; Michael Sullivan, 53 Concord st.; Michael Stockinger, 1152 Halsey st.; James Travers, 38 Columbia place; Frank Turozyn, 666 Junius st.; John Tyrrell, Franklin ave. and Carroll st.; Andrew Angelora, 403 Humboldt st.; Jere Anglum, 643 Franklin ave.; James J. Barry, 318 Sackett st.; Zach. Bertram, 445 Shepherd ave.; William Bolton, 197 12th st.; Henry J. Bomford, 75 Bush st.; Raf. Buonaguro, 69 Havemeyer st.; Daniel Bonner, 131 St. Edwards st.; Domenico Bonomo, 118 Kingsland ave.; John J. Bourke, 481 Warren st.; Daniel J. Boyle, 317 Hudson ave.; Joseph Bozello, 611 Liberty ave.; John J. Brock, 531 Sterling place; Michael Brophy, 209 Calyer st.; Thos. J. Burke, 535 59th st.; James F. Burns, 300 Taaffe place; Thos. Burns, Battery place and 92d st.; Guis. Calabrese, 225 Central ave.; Andrew J. Cantwell, 20 Monitor st.; John Carr, 163 Warren st.; Moses Carter, 512 Clermont ave.; Edward F. Casey, 126 Wyckoff st.; Patrick Cassidy, 231 Gold st.; Thos. Cavanagh, 400 5th ave.; Frank Celli, 900 Liberty ave.; John Cheesman, 1840 Pacific st.; Olesio Ciorrari, 36 Jackson st.; Thomas Clark, 531 Quincy st.; John F. Cleary, 857 2d st.; Giov. Ciorrari, 78 Banset st.; Guis. Concillio, 12 Navy st.; Gaet. Connave, 938 Atlantic ave.; James Connell, 105 N. 4th st.; John Connolly, 566 Willoughby ave.; Thos. Connolly, 38 Milford st.; Bernard Connroy, 296 Leonard st.; Frederick Copp, 242 Kingsland ave.; Vinc. Caronato, 2362 Pacific st.; Matthew Conway, 238 Warren st.; Peter Corsentino, 666 Liberty ave.; William Coughlin, 389 Hicks st.; William Cox, 259 Wythe ave.; Antonio Croce 257 N. 9th st.; Paul Crulley, 127 2d st.; John Cuff, 379 Cumberland st.; Wm. J. Curley, 39 Underhill ave.; Chas. J. Dalton, 480 Degraw st.; Patrick Daly, 440 Warren st.; John Daniels, 96a Monitor st.; James Darby, 259 8th st.; Genaro De Angelis, 172 Bayard st.; Patrick Devlin, 90 Carlton ave.; John J. Doherty, 277 Albany ave.; Sevario Donofrio, 12 Jackson st.; Guis. Donza, 59 Withers st.; Nicholas Downs, 622 Classon ave.; William Doxey, 69 Waverly ave.; Edward Doyle, 719 Henry st.; Edward J. Doyle, 195 Sackett st.; Dennis J. Driscoll, 496 3d ave.; John Duck, 134 Clermont ave.; Joseph S. Duggig, 502 Graham ave.; Edward A. Dunnigan, 671 Hicks st.; James W. Dwyer, 200 Kent st.; Peter Fallon, 109 Pacific st.; Matthew Farnan, 420 Degraw st.; David C. Flynn, 527 Grand ave.; John J. Flynn, 527 Grand ave.; Patrick Ford, 368 Gold st.; Edward Gallagher, 154 Butler st.; Francis P. Gallagher, 518 Metropolitan ave.; Peter Gallagher, 17 Powers st.; Alfonso Gallo, 131 29th st.; Guis. Gentile, 226 Nassau st.; Edward Garrity, 845 Pacific st.; Antonio Ciamarino, 568 Carroll st.; Bernard Gill, 645 Classon ave.; John Gilloon, 639 Madison st.; Thos. Gilmartin, 158 Union st.; Silvert Gjertson, 73 Congress st.; John Gomerirger, 4704 4th ave.; John H. Gordon, 34 Cheever place; Thomas Gorman, 75 Grattan st.; James F. Grace, 1381 Atlantic ave.; Edward Grant, 286 Hicks st.; John B. Haggerty, 47 Garnet st.; Thos. Harrington, 26 Strong place; Richard P. Harris, 460 Jamaica ave.; Walter L. Harris, 822 Dean st.; Thos. F. Hartner, 134 Douglass st.; Richard J. Haverlin, 259 Van Brunt st.; James Hayes, 48 Prince st.; Jere J. Healy, 67 Lafayette st.; Robert Healy, 406 Railroad ave.; Richard L. Hill, 136 Meserole st.; Edward J. Hines, 389 Warren st.; Nicholas Hughes, 626a Monroe st.; Michael Hunt, 296 Lexington ave.; Daniel Hynes, 305 Bond st.; Arnold Hoffman, 448 Pulaski st.; Antonio Impastato, 720 Liberty ave.; Antonio Iouricio, 366 Leonard st.; Robert J. Kane, East New York and Rochester aves.; John Kayano, 110 Jackson st.; Geo. Kehm, 984 Metropolitan ave.; John Kehoe, 19 Sullivan st.; John Kelly, 145 Wolcott st.; William Kelly, 17 N. Henry st.; James J. Kenna, 849 Pacific st.; James Lacey, 1020 Pacific st.; William Lambert, 126 N. Portland ave.; John M. Leddy, 197 Greenpoint ave.; William Lyman, 66 15th st.; Thomas Lynn, 331 Stockton st.; Thomas Mackey, 412 13th st.; Cornelius Mackin, 160 5th ave.; Leonardo Maenza, 42 Hamburg ave.; William Mabady, 524 Sterling place; John F. Maher, 433 Graham ave.; Joseph Maifittonio, 44 Greene lane; Luigi Mancuso, 84 Skillman st.; Daniel Mangan, 19 Cheever place; Joseph Martin, 373 Manhattan avenue; James Meehan, 237 Lorraine st.; James F. Meehan, 80 2d st.; Abraham Meshirer, 168 Powers st.; Agento Monaco, 100 Taaffe place; Lawrence Monahan, 776 Halsey st.; Patrick Moore, 1058 Myrtle ave.; Alex. Moser, 241 Meserole st.; William Mulhern, 660 Dean st.; Thomas Mullin, 594 Driggs ave.; Timothy J. Mullin, 65 Woodhull st.; Jeremiah Murphy, 20 Cheever place; Owen Murray, 999 Dean st.; William Murtha, 391 Hicks st.; Nicola Murzo, 98 Vesta ave.; Chas. Mayer, 1254 59th st.; William McAuliffe, 14 Diamond st.; John McAvoy, 1137 74th st.; Patrick McBride, 87 Rutledge st.; Michael McCanna, 955 Grand st.; Joseph McCart, 725 Prospect place; James McCormick, 485 9th st.; Michael McCormick, 351 Prospect place; William McCormick, 415 Henry st.; William J. McCoy, 141 Van Siclen st.; James McDermitt, 402 Wiloughby ave.; John McDermitt, 235 Driggs ave.; Thomas McGovern, 47 Ainslie st.; Dennis McGrath, 39 Willow place; John H. McGuinness, 248 58th st.; Thomas J. McGuinness, 129 3d ave.; Patrick McGuire, 60 Crystal st.; Marcus McLaughlin, 1381 Bergen st.; Patrick McManus, 164 Spencer st.; Michael McNamara, 242 Harrison st.; Michael McQuade, 44 Meserole st.; Henry Van Manen, 495 4th ave.; Michael J. Murphy, 172 Hamilton ave.; Pasq. Vitaco, 62 Jackson st.; James Walsh, 102 Bedford ave.; Thomas Walsh, 657 51st st.; Frank Wilson, 288 Bridge st.; Richard V. Wilson, 554 Vanderbilt ave.; Daniel Wise, 4716 3d ave.; John Williams, 91 Warren st.; John Woodley, 58 Huntington st.; Thomas E. Wynne, 9 4th ave.; Frank Zalancordi, 382 Manhattan ave.; Dom. Zambretto, 63 Skillman ave.

Granted leave of absence for two months without pay to date from January 15, 1913, M. A. Ward, Inspector of Regulating, Grading and Paving.

Bureau of Public Buildings and Offices.

Edward Lawlor, 864 Macon st., Brooklyn, Licensed Fireman, employed in an emergency at \$3 per day, to date from January 2, 1913, and his services were terminated to take effect at the close of business January 13, 1913, upon securing the acceptance of one from the eligible list.

Michael J. Callanan, 352 56th st., Brooklyn, appointed Licensed Fireman for a period not to exceed four months, at \$3 per day, to date from January 14, 1913.

Michael M. O'Neill, 635 Atlantic ave., Brooklyn, Laborer, resigned, to date from January 15, 1913.

Bureau of Sewers.

Bernard Sweeney, 275 Degraw st., Brooklyn, reassigned to duty as Sewer Cleaner at \$3 per day, to date from January 13, 1913.

The following named Inspectors of Sewer Construction were suspended on account of lack of work, to take effect at the close of business January 10, 1913: Harry C. Browning, 545 E. 139th st., Bronx; Allan Campbell, 41 Norris ave., Jamaica; Wilbur P. Franklin, 1350 75th st., Brooklyn; Daniel Murray, 811 Rogers ave., Brooklyn; B. L. Piehl, 233 Cumberland st., Brooklyn; William Reilly, 557 W. 126th st., Manhattan; William F. Rose, 53 6th ave., Long Island City.

John Dougherty, Laborer, transferred from the Bureau of Highways at \$2.50 per day, to date from January 6, 1913.

The compensation of Martin J. Dowd, 472 Hicks st., Brooklyn, Laborer, was fixed at \$2.50 per day, to date from January 14, 1913.

DEPARTMENT OF PUBLIC CHARITIES.

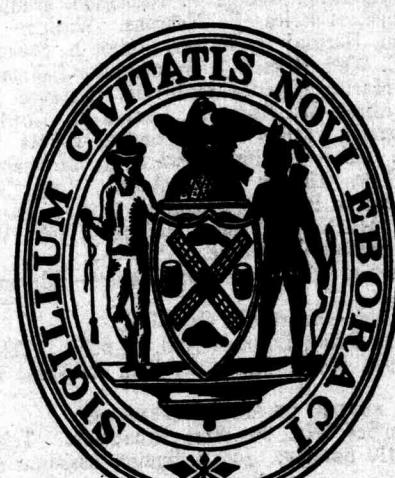
Changes during the week ending January 18, 1913:

Appointed—January 8, William Ashdown, Hospital Helper, Metropolitan Training School, \$180; January 13, Mary Beetman, Hospital Helper, Metropolitan Training School, \$180; January 7, Mary Brady, Hospital Helper, Metropolitan Training School, \$180; January 9, Bernard Breen, Hospital Helper, Metropolitan Training School, \$180; January 14, Patrick Butler, Hospital Helper, City Home, Blackwells Island, \$180; January 13, Mary J. Calhoun, Hospital Helper, Metropolitan Training School, \$180; January 6, Agnes Crowley, Hospital Helper, Metropolitan Training School, \$360; January 13, Mary Daly, Hospital Helper, Metropolitan Training School, \$180; January 8, William Davis, Hospital Helper, Metropolitan Training School, \$180; January 13, Katherine A. Dunn, Trained Nurse, Bureau of Dependent Adults, Manhattan, \$600 and maintenance; January 9, George W. Edwards, Hospital Helper, Metropolitan Training School, \$180; January 20, Elsa I. Fischer, Hospital Clerk, General Drug Department, \$600; January 7, Peter Flynn, Hospital Helper, Metropolitan Training School, \$360; January 1, Amelia I. Goodine, Trained Nurse, City Training School, \$600; January 8, John Harkins, Hospital Helper, Metropolitan Training School, \$180; January 13, Robert Hewitt, Hospital Helper, Metropolitan Training School, \$180; January 1, John B. Higgins, Hospital Helper, City Hospital, \$240; January 7, Katherine Hogan, Hospital Helper, Metropolitan Training School, \$360; January 1, Josephine E. Heffernan, Trained Nurse, City Training School, \$600; January 7, Frank Keenan, Hospital Helper, Metropolitan Training School, \$180; January 13, Robert Hewitt, Hospital Helper, Metropolitan Training School, \$180; January 1, John B. Higgins, Hospital Helper, City Hospital, \$240; January 7, Katherine Hogan, Hospital Helper, Metropolitan Training School, \$360; January 1, Delia Reilly, Hospital Helper, Kings County Hospital; January 3, Margaret Roddy, Hospital Helper, Kings County Hospital; January 9, John J. Smith, Hospital Helper, Kings County Hospital; January 8, Joseph Stanton, Hospital Helper, Metropolitan Training School, December 31, John Thomas, Hospital Helper, City Training School; January 5, Bruce McPherson, Hospital Helper, City Hospital; January 4, James McSweeney, Hospital Helper, City Hospital; January 7, James G. O'Bryan, Hospital Helper, Kings County Hospital; January 5, Delia Reilly, Hospital Helper, Kings County Hospital; January 3, Margaret Roddy, Hospital Helper, Kings County Hospital; January 9, John J. 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Promoted—January 1, James Bennett, Hospital Helper, Metropolitan Hospital, \$150 to \$180; Joseph Berenda, Hospital Helper, Metropolitan Hospital, \$240 to \$360; January 10, Michael Berris, Hospital Helper, Bureau of Dependent Adults, Manhattan, \$420 to \$480; January 1, Joseph Best, Hospital Helper, Metropolitan Hospital, \$150 to \$180; William Brennan, Hospital Helper, Metropolitan Hospital, \$150 to \$180; Otto Buhl, Hospital Helper, City Hospital, \$120 to \$180; Thos. Connor, Hospital Helper, Metropolitan Hospital, \$150 to \$180; James Cunningham, Hospital Helper, Metropolitan Hospital, \$150 to \$180; Martin Curran, Hospital Helper, Metropolitan Training School, \$120 to \$240; Moses Dolan, Hospital Helper, Metropolitan Hospital, \$150 to \$180; John Donahue, Hospital Helper, Metropolitan Hospital, \$150 to \$180; James Doyle, Hospital Helper, Metropolitan Hospital, \$150 to \$180; Lizzie Eckoff, Hospital Helper, Metropolitan Hospital, \$120 to \$180; James D. Emasio, Hospital Helper, Metropolitan Hospital, \$150 to \$180; Hannah Farley, Hospital Helper, Metropolitan Hospital, \$120 to \$180; Thomas Faulkner, Hospital Helper, Metropolitan Hospital, \$120 to \$180; Charles Featherson, Hospital Helper, Metropolitan Hospital, \$150 to \$180; Alexander Fisher, Hospital Helper, Metropolitan Hospital, \$120 to \$180; James Glynn, Hospital Physician, Central Office, Brooklyn, \$1,200 to \$1,500; Nellie Foley, Hospital Helper, Metropolitan Hospital, \$120 to \$180; Mary Foster, Hospital Helper, Metropolitan Hospital, \$120 to \$180; Mary Fredericks, Hospital Helper, Metropolitan Hospital, \$150 to \$180; Andrew Gallagher, Hospital Helper, Metropolitan Hospital, \$150 to \$180; John Gately, Hospital Helper, Metropolitan Training School (transferred from Metropolitan Hospital), \$120 to \$180; James H. Gaynor, Hospital Helper, Metropolitan Hospital, \$120 to \$180; Lizzie Hardy, Hospital Helper, Metropolitan Hospital, \$120 to \$180; Samuel Hartunian, Cook (Head), Kings County Hospital, \$600 to \$780; Henry Hughes, Hospital Helper, Metropolitan Hospital, \$150 to \$180; Arthur C. Jacobson, Hospital Physician, Bureau of Dependent Adults, Brooklyn, \$1,200 to \$1,500; John Kehoe, Hospital Helper, Metropolitan Hospital, \$150 to \$180; Mary Korte, Hospital Helper, City Training School, \$144 to \$240; Annie Leary, Hospital Helper, Metropolitan Hospital, \$120 to \$180; John J. Lynch, Hospital Helper, Metropolitan Hospital, \$120 to \$180; Richard Madigan, Hospital Helper, Metropolitan Training School, \$120 to \$180; Nellie E. Martin, Supervising Nurse, Metropolitan Training School (transferred from Metropolitan Hospital and title changed to Supervising Nurse); Rose Martin, Hospital Helper, Metropolitan Hospital, \$150 to \$180; Joseph Moncrief, Hospital Helper, Metropolitan Hospital, \$120 to \$180; Wm. B. Mosely, Alienist, Kings County Hospital, \$2,000 to \$2,700 (temporary, subject to approval of Civil Service Commission); James Murphy, Hospital Helper, Metropolitan Hospital, \$120 to \$180; Jeremiah Murphy, Hospital Helper, Metropolitan Hospital, \$120 to \$180; Felix McKenny, Hospital Helper, Metropolitan Hospital, \$150 to \$180; Jessie S. McLaren, Supervising Nurse, Metropolitan Training School, \$750 to \$850; John McVay, Hospital Helper, Metropolitan Hospital, \$150 to \$180; Eric Nelson, Hospital Helper, Metropolitan Hospital, \$150 to \$180; John O'Donnell, Hospital Helper, Metropolitan Hospital, \$150 to \$180; Robert O'Hara, Hospital Helper, Metropolitan Hospital, \$120 to \$180; John O'Toole, Hospital Helper, City Hospital, \$120 to \$180; Gustave Piscintor, Hospital Helper, Metropolitan Training School, \$120 to \$180; Charles E. Prahl, Pharmacist, City Hospital, \$900 to \$960; Henry Prince, Hospital Helper, Metropolitan Hospital, \$120 to \$180; Patrick Quinn, Hospital Helper, Metropolitan Hospital, \$150 to \$240; Christopher Reilly, Hospital Helper, Metropolitan Hospital, \$120 to \$180; Sarah E. Rice, Hospital Helper, Metropolitan Hospital, \$420 to \$480; Benjamin Riehl, Hospital Helper, Metropolitan Hospital, \$120 to \$180; John D. Russell, Second Assistant Alienist, Kings County Hospital, \$1,200 to \$1,320 (temporary appointment); James Ryan, Hospital Helper, Metropolitan Hospital, \$120 to \$180; Chas. Sesselman, Hospital Helper, Metropolitan Hospital, \$120 to \$180; Ralph Sharp, Hospital Helper, Metropolitan Hospital, \$120 to \$180; Henry Shottler, Hospital Helper, Metropolitan Hospital, \$120 to \$180; Joseph Smith, Hospital Helper, Metropolitan Hospital, \$150 to \$180; Catherine Sullivan, Hospital Helper, Metropolitan Hospital, \$120 to \$180; Daniel J. Sullivan, Clerk, Central Office, Manhattan, \$900 to \$1,050; John Warren, Hospital Helper, Metropolitan Hospital, \$150 to \$180; Alice Weiss, Hospital Helper, Metropolitan Hospital, \$120 to \$180; Edward Wells, Hospital Helper, Metropolitan Hospital, \$120 to \$180; Storm White, Hospital Helper, Metropolitan Hospital, \$300 to \$360; Frank Wilson, Hospital Helper, Metropolitan Hospital, \$150 to \$180; Walter Wilson, Hospital Helper, Metropolitan

Hospital, \$150 to \$180; Herman Wimmer, Hospital Helper, Metropolitan Hospital, \$120 to \$180. Decreased—January 1, Thomas Aust, Hospital Helper, Kings County Hospital, \$720 to \$480; Mary E. Crewell, Hospital Helper, Metropolitan Hospital, \$360 to \$240; January 3, James H. Dowling, Hospital Helper, Metropolitan Training School, \$192 to \$180; January 1, Mary Fisher, Hospital Helper, Metropolitan Hospital, \$204 to \$180; Mary Fitzgerald, Hospital Helper, Metropolitan Hospital, \$204 to \$180; Arthur J. Flood, Hospital Helper, Metropolitan Hospital, \$180 to \$120; Lucy E. Glover, Hospital Helper, Kings County Hospital, \$240 to \$180; Mary Hansbury, Hospital Helper, Metropolitan Hospital, \$204 to \$180; Agnes Hauff, Hospital Helper, Metropolitan Hospital, \$204 to \$180; Jeremiah Mahoney, Hospital Helper, Metropolitan Hospital, \$240 to \$180; Florence M. Marlette, Hospital Helper, Metropolitan Hospital, \$300 to \$180; Thomas Mooney, Hospital Helper, Metropolitan Hospital, \$600 to \$480; Matthew B. Morrin, Hospital Helper, Kings County Hospital, \$720 to \$480; Kate Murray, Hospital Helper, Metropolitan Hospital, \$204 to \$180; Jos. P. Reynolds, Pharmacist's Assistant, City Hospital, \$750 to \$720; Mary Welsh, Hospital Helper, Metropolitan Hospital, \$204 to \$180; Mabel F. White, Dietitian, Kings County Hospital, \$900 to \$720. Transferred—January 1, Thomas Aust, Hospital Helper, City Home, Brooklyn, \$480 (to Kings County Hospital); Thomas H. Chapman, Hospital Helper, Kings County Hospital, \$240 (to City Home, Brooklyn); William H. Cornett, Hospital Helper, Kings County Hospital, \$480 (to Municipal Lodging House); Martin Curran, Hospital Helper, Metropolitan Hospital, \$240 (to Metropolitan Training School); John G. Daum, Foreman Baker, Storehouse, \$1,040 (to code 935); December 31, J. Doody, Hospital Helper, Storehouse, \$180 (to Blackwells Island stables, P. R.); January 1, William Downes, Hospital Helper, Kings County Hospital, \$600 (Central Office, Brooklyn—Children's Bureau, P. R.); John Gately, Hospital Helper, Metropolitan Hospital, \$180 (to Metropolitan Training School roll); January 15, Arthur Gundersdorff, Hospital Helper, Kings County Hospital, \$480 (to Bureau of Dependent Adults, Brooklyn); December 31, Patrick Kernan, Hospital Helper, Storehouse, \$300 (to Blackwells Island stables, P. R.); January 1, Richard Madigan, Hospital Helper, Metropolitan Hospital, \$180 (to Metropolitan Training School); December 31, Percy R. Peck, Hospital Helper, Storehouse, \$420 (to Blackwells Island stables, P. R.); January 1, Gustave Piscintor, Hospital Helper, Metropolitan Hospital, \$180 (to Metropolitan Training School roll); George Schatz, Baker, City Home, Brooklyn, \$3 per day (to Kings County Hospital); James Wares, Hospital Helper, Storehouse, \$240 (to code 958); December 31, Percy B. Williams, Hospital Helper, Storehouse, \$720 (to Blackwells Island stables, P. R.).

Corrected—January 1, Daniel J. Sullivan, Clerk, Central Office, Manhattan, \$900 to \$1,050 (transferred to Central Office, Brooklyn—transfer rescinded).



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 5 p. m.; Saturday 9 a. m. to 12 m. Telephone, 8020 Cortlandt. William J. Gaynor, Mayor. Robert Adamson, Secretary. James Matthews, Executive Secretary. John J. Gleeson, Chief Clerk and Bond and Warrant Clerk.

BUREAU OF WEIGHTS AND MEASURES. Room 7, City Hall, 9 a. m. to 5 p. m.; Saturday 9 a. m. to 12 m. John L. Walsh, Commissioner. Telephone, 4334 Cortlandt.

BUREAU OF LICENSES.

9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m. Telephone, 4109 Cortlandt. James G. Wallace, Jr., Chief of Bureau. Principal Office, 57-59 Centre street.

ARMORY BOARD.

Mayor, William J. Gaynor; the Comptroller, William A. Prendergast; the President of the Board of Aldermen, John Purroy Mitchel; Chief of Coast Artillery, Elmore F. Austin; Brigadier-General John G. Eddy, Commodore R. P. Forshew, the President of the Department of Taxes and Assessments, Lawson Purdy.

Clark D. Rhinehart, 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, 1197 Cortlandt. Robert W. de Forest, Vice-President Metropolitan Museum of Art, President; Frank L. Babbott, Vice-President; Charles H. Russell, Trustee of New York Public Library; Arthur S. Healy, President of the Brooklyn Institute of Arts and Sciences; William J. Gaynor, Mayor of the City of New York; I. N. Phelps Stokes, Architect; John Bogart, Karl Bitter, Sculptor; George W. Breck, Painter; and John A. Mitchell.

John Quincy Adams, Assistant Secretary.

BOARD OF ALDERMEN.

No. 11 City Hall, 10 a. m. to 4 p. m.; Saturdays, 10 a. m. to 12 m. Telephone, 7580 Cortlandt. John Purroy Mitchel, President.

ALDERMEN.

Borough of Manhattan—1st Dist., William Drescher; 2d Dist., Michael Stapleton; 3d Dist., John J. White; 4th Dist., James J. Smith; 5th Dist., Joseph M. Hannon; 6th Dist., Frank J. Dotzler; 7th Dist., Frank L. Downing; 8th Dist., Max S. Levine; 9th Dist., John F. McCourt; 10th Dist., Hugh J. Cunningham; 11th Dist., Louis Wendel, Jr.; 12th Dist., William P. Kenneally; 13th Dist., John McCann; 14th Dist., John Loos; 15th Dist., Niles R. Becker; 16th Dist., John T. Eagan; 17th Dist., Daniel M. Bedell; 18th Dist., James J. Nugent; 19th Dist., William D. Brush; 20th Dist., John J. Reardon; 21st Dist., _____; 22d Dist., Edward V. Gilmore; 23d Dist., John H. Boschen; 24th Dist., John A. Bolles; 25th Dist., Charles Delaney; 26th Dist., Henry H. Curran; 27th Dist., Nathan Lieberman; 28th Dist., Courtlandt Nicoll; 29th Dist., John F. Walsh; 30th Dist., Ralph Folke; 31st Dist., _____; 32d Dist., Michael J. McGrath; 33d Dist., Samuel Marks.

Borough of the Bronx—34th Dist., James L. Devine; 35th Dist., Thomas J. Mulligan; 36th Dist., Thomas H. O'Neill; 37th Dist., _____; 38th Dist., Abram W. Herbst; 39th Dist., James Hamilton; 40th Dist., Jacob Weil; 41st Dist., Frederick H. Wilmot.

Borough of Brooklyn—42d Dist., Robert F. Downing; 43d Dist., Michael Carberry; 44th Dist., Frank Cunningham; 45th Dist., John S. Gaynor; 46th Dist., James R. Weston; 47th Dist., John Diemer; 48th Dist., James J. Molen; 49th Dist., Francis P. Kenney; 50th Dist., John J. Meagher; 51st Dist., Ardolph L. Kline; 52d Dist., Daniel R. Coleman; 53d Dist., Frederick H. Stevenson; 54th Dist., Jess D. Moore; 55th Dist., Frank T. Dixon; 56th Dist., William P. McGarry; 57th Dist., Robert H. Bosse; 58th Dist., O. Grant Esterbrook; 59th Dist., George A. Morrison; 60th Dist., Otto Muhlbauer; 61st Dist., William H. Pendry; 62d Dist., Jacob J. Velten; 63d Dist., Edward Eichhorn; 64th Dist., Henry F. Grimm; 65th Dist., James F. Martyn.

Borough of Queens—66th Dist., George M. O'Connor; 67th Dist., Otto C. Gelbke; 68th Dist., Alexander Dujat; 69th Dist., Charles Augustus Post; 70th Dist., W. Augustus Shipley.

Borough of Richmond—71st Dist., William Fink; 72d Dist., John J. O'Rourke; 73d Dist., Charles P. Cole.

P. J. Scully, City Clerk.

BELLEVUE AND ALLIED HOSPITALS.

Office, Bellevue Hospital, Twenty-sixth street and First avenue. Telephone, 4400 Madison Square.

Board of Trustees—Dr. John W. Brannan, President; James K. Paulding, Secretary; John G. O'Keefe, Arden M. Robbins, James A. Farley, Samuel Sachs, Leopold Stern; Michael J. Drummond, ex-officio.

General Medical Superintendent, Dr. George O'Hanlon.

BOARD OF AMBULANCE SERVICE.

Headquarters, 300 Mulberry street. Office hours, 9 a. m. to 4 p. m.; Saturdays, 12 m.

President, Commissioner of Police, R. Waldo; Secretary, Commissioner of Public Charities, M. J. Drummond; Dr. John W. Brannan, President of the Board of Trustees of Bellevue and Allied Hospitals; Dr. Royal S. Copeland, Wm. I. Spreigelberg; D. C. Potter, Director.

Ambulance Call—Telephone, 3100 Spring. Administration Offices—Telephone, 7586 Spring.

BOARD OF ASSESSORS.

Office, No. 320 Broadway, 9 a. m. to 5 p. m.; Saturdays, 12 m. Joseph P. Hennessy, President.

William C. Ormond, Antonio C. Astarita. Thomas J. Drennan, Secretary. Telephones, 29, 30 and 31 Worth.

BOARD OF CITY RECORD.

The Mayor, the Corporation Counsel and the Comptroller.

Office of the Supervisor.

Park Row Building, No. 21 Park Row. David Ferguson, Supervisor.

Henry McMillen, Deputy Supervisor.

C. McKennie, Secretary.

Office hours, 9 a. m. to 5 p. m.; Saturdays, 9 a. m. to 12 m.

Distributing Division, Nos. 96 and 98 Reade street, near West Broadway.

Telephones, 1505 and 1506 Cortlandt.

BOARD OF ELECTIONS.

General Office, No. 107 West Forty-first street.

Commissioners: J. Gabriel Britt, President; Moses M. McKee, Secretary; James Kane and Jacob A. Livingston. Michael T. Daly, Chief Clerk.

Telephone, 2046 Bryant.

BOROUGH OFFICES.

Manhattan. No. 112 West Forty-second street.

William C. Baxter, Chief Clerk.

Telephone, 2046 Bryant.

The Bronx. One Hundred and Thirty-eighth street and Morris Avenue (Solingen Building). John J. Burgoyne, Chief Clerk. Telephone, 336 Melrose.

Brooklyn. No. 42 Court street (Temple Bar Building). George Russell, Chief Clerk. Telephone, 693 Main.

Queens. No. 64 Jackson avenue, Long Island City. Carl Voegel, Chief Clerk. Telephone, 3375 Hunters Point.

Richmond. Borough Hall, New Brighton, S. L.

Alexander M. Ross, Chief Clerk.

Telephone, 1000 Tompkinsville. All offices open from 9 a. m. to 4 p. m. Saturday, from 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. Joseph Haag, Secretary; William M. Lawrence, Assistant Secretary; Charles V. Adee, Clerk to Board.

No. 277 Broadway, Room 1406. Telephone, 2280 Worth.

OFFICE OF THE CHIEF ENGINEER.

Nelson P. Lewis, Chief Engineer. Arthur S. Tuttle, Assistant Chief Engineer, No. 277 Broadway, Room 1408. Telephone, 2281 Worth.

BUREAU OF FRANCHISES. Harry P. Nichols, Engineer, Chief of Bureau, 277 Broadway, Room 801. Telephone, 2282 Worth.

STANDARD TESTING LABORATORY.

Otto H. Klein, Director, 127 Franklin street. Telephones, 3088 and 3089 Franklin.

Office hours, 9 a. m. to 5 p. m. (except during July and August, when hours are 9 a. m. to 4 p. m.).

Saturdays, 9 a. m. to 12 m.

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, 5840 Gramercy.

George A. Just, Chairman. Members: William Crawford, Lewis Harding, Charles G. Smith, John P. Leo, Robert Maynicke and John Kenlon.

Edward V. Barton, Clerk.

Broadway, 9 a. m. to 5 p. m.; Saturdays, 9 a. m. to 12 m.
Telephone, 4315 Worth.

COMMISSIONER OF LICENSES.
Office, No. 277 Broadway.
Herman Robinson, Commissioner.
Samuel Prince, Deputy Commissioner.
John J. Caldwell, Secretary.
Office hours, 9 a. m. to 5 p. m.; Saturdays 9 a. m. to 12 m.
Telephone, 2828 Worth.

COMMISSIONERS OF SINKING FUND.
William J. Gaynor, Mayor, Chairman; William A. Prendergast, Comptroller; Robert R. Moore, Chamberlain; John Purroy Mitchel, President of the Board of Aldermen, and Henry H. Curran, Chairman Finance Committee, Board of Aldermen, members; John Korb, Jr., Secretary.
Office of Secretary, Room 9, Stewart Building, No. 280 Broadway, Borough of Manhattan.
Telephone, 1200 Worth.

DEPARTMENT OF BRIDGES.
Nos. 13-21 Park Row.
Arthur J. O'Keefe, Commissioner.
William H. Sinnott, Deputy Commissioner.
Edgar E. Schiff, Secretary.
Office hours, 9 a. m. to 5 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 5 p. m.; Saturdays, 9 a. m. to 12 m.
Telephone, 1047 Gramercy.
Patrick A. Whitney, Commissioner.
William J. Wright, Deputy Commissioner.
John B. Fitzgerald, Secretary.

DEPARTMENT OF DOCKS AND FERRIES.
Pier "A" N. R., Battery place.
Telephone, 300 Rector.
Calvin Tompkins, Commissioner.
B. F. Cresson, Jr., First Deputy Commissioner.
William J. Barney, Second Deputy Commissioner.
Matthew J. Harrington, Secretary.
Office hours, 9 a. m. to 5 p. m.; Saturdays, 9 a. m. to 12 m.

DEPARTMENT OF EDUCATION.
BOARD OF EDUCATION.

Park avenue and Fifty-ninth street, Borough of Manhattan, 9 a. m. to 5 p. m.; Saturdays, 9 a. m. to 12 m.
Telephone, 5580 Plaza.

Stated meetings of the Board are held at 4 p. m. on the first Monday in February, the second Wednesday in July, and the second and fourth Wednesdays in every month, except July and August.

Reba C. Bamberger (Mrs.), Joseph Baroness, Nicholas J. Barrett, Henry J. Bigham, Thomas W. Churchill, Joseph E. Cosgrave, Francis P. Cunnion, Thomas M. De Laney, Martha Lincoln Draper (Miss), Alexander Ferris, George J. Gillespie, John Greene, Robert L. Harrison, Louis Haupt, M.D.; Ella W. Kramer (Mrs.), Peter J. Lavelle, Olivia Leventritt (Miss), Isadore M. Levy, Alrich H. Man, John Martin, Robert E. McCafferty, Dennis J. McDonald, M.D.; Patrick F. McGowan, Herman A. Metz, Augustus G. Miller, George C. Miller, Henry P. Morrison, Louis Newman, Antonio Pisani, M.D.; Alice Lee Post (Mrs.), Arthur S. Somers, Morton Stein, Abraham Stern, M. Samuel Stern, Ernest W. Stratmann, Cornelius J. Sullivan, James E. Sullivan, Michael J. Sullivan, Bernard Suydam, Rupert B. Thomas, John R. Thompson, John Whalen, Ira S. Wile, M.D., Frank D. Wilsey, George W. Wingate, Egerton L. Winthrop, Jr., members of the Board.

Egerton L. Winthrop, Jr., President.
John Greene, Vice-President.
A. Emerson Palmer, Secretary.

Fred H. Johnson, Assistant Secretary.
C. B. J. Snyder, Superintendent of School Buildings.

Patrick Jones, Superintendent of School Supplies.
Henry R. M. Cook, Auditor.

Thomas A. Dillon, Chief Clerk.
Henry M. Leipziger, Supervisor of Lectures.
Claude G. Leland, Superintendent of Libraries.

A. J. Maguire, Supervisor of Janitors.

BOARD OF SUPERINTENDENTS.
William H. Maxwell, City Superintendent of Schools, and Andrew W. Edson, John H. Haaren, Clarence E. Meleney, Thomas S. O'Brien, Edward B. Shallow, Edward L. Stevens, Gustave Straubmuller, John H. Walsh, Associate City Superintendents.

DISTRICT SUPERINTENDENTS.
Darwin L. Bardwell, William A. Campbell, John P. Conroy, John W. Davis, John Dwyer, James M. Edsall, William L. Ettinger, Cornelius E. Franklin, John Griffin, M.D., Henry W. Jameson, Henry E. Jenkins, Cecil A. Kidd, James Lee, Charles W. Lyon, James J. McCabe, Ruth E. McGray (Mrs.), William J. O'Shea, Alfred T. Schaufield, Albert Shieh, Edgar Dubs Shiner, Seth T. Stewart, Edward W. Stitt, Grace C. Strachan (Miss), Joseph S. Taylor, Benjamin Veit, Joseph H. Wade.

BOARD OF EXAMINERS.
William H. Maxwell, City Superintendent of Schools, and James C. Byrnes, Walter L. Hervey, Jerome A. O'Connell, George J. Smith, Examiners.

BOARD OF RETIREMENT.
Egerton L. Winthrop, Jr., Abraham Stern, Cornelius J. Sullivan, William H. Maxwell, Josephine E. Rogers, Mary A. Curtis, Lyman A. Best, Principal P. S. 108, Brooklyn, Secretary. (Telephone, 1470 East New York.)

DEPARTMENT OF FINANCE.
Stewart Building, Chambers street and Broadway, 9 a. m. to 5 p. m.; Saturdays, 9 a. m. to 12 m.
Telephone, 1200 Worth.

William A. Prendergast, Comptroller.
Douglas Mathewson, Deputy Comptroller.

Edmund D. Fisher, Deputy Comptroller.

Hubert L. Smith, Assistant Deputy Comptroller.

George L. Turrell, Secretary to the Department.

Thomas W. Hynes, Supervisor of Charitable Institutions.

Walter S. Wolfe, Chief Clerk.

BUREAU OF AUDIT.
Charles S. Hervey, Chief Auditor of Accounts, Room 29.

Harry York, Deputy Chief Auditor of Accounts.
Duncan MacInnes, Chief Accountant and Bookkeeper.

John J. Kelly, Auditor of Disbursements.

H. H. Rathen, Auditor of Receipts.

James J. Munro, Chief Inspector.

R. B. McIntyre, Examiner in Charge, Expert Accountants' Division.

LAW AND ADJUSTMENT DIVISION.
Albert E. Hadlock, Auditor of Accounts, Room 185.

BUREAU OF MUNICIPAL INVESTIGATION AND STATISTICS.

James Tilden Adamson, Supervising Statistician and Examiner, Room 180.

STOCK AND BOND DIVISION.

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

OFFICE OF THE CITY PAYMASTER.
No. 83 Chambers street and No. 65 Reade street.
John H. Timmerman, City Paymaster.
DIVISION OF REAL ESTATE.
Charles A. O'Malley, Appraiser of Real Estate, Room 103, No. 280 Broadway.

DIVISION OF AWARDS.

Joseph R. Kenny, Bookkeeper in Charge, Rooms 155 and 157, No. 280 Broadway.

BUREAU FOR THE COLLECTION OF TAXES.
Borough of Manhattan—Stewart Building, Room O.

Frederick H. E. Epstein, Receiver of Taxes.

John J. McDonough and Sylvester L. Malone, Deputy Receivers of Taxes.

Borough of The Bronx—Municipal Building, Third and Tremont avenues.

Edward H. Healy and John J. Knewitz, Deputy Receivers of Taxes.

Borough of Brooklyn—Municipal Building, Rooms 2-8.

Alfred J. Boulton and David E. Kemlo, Deputy Receivers of Taxes.

Borough of Queens—Municipal Building, Court House Square, Long Island City.

William A. Beadle and Thomas H. Green, Deputy Receivers of Taxes.

Borough of Richmond—Borough Hall, St. George, New Brighton.

John De Morgan and Edward J. Lovett, Deputy Receivers of Taxes.

BUREAU FOR THE COLLECTION OF ASSESSMENTS AND ARREARS.

Borough of Manhattan, Stewart Building, Room E.

Daniel Moynahan, Collector of Assessments and Arrears.

George W. Wanmaker, Deputy Collector of Assessments and Arrears.

Borough of The Bronx—Municipal Building, Rooms 1-3.

Charles F. Bradbury, Deputy Collector of Assessments and Arrears.

Borough of Brooklyn—Mechanics' Bank Building, corner Court and Montague streets.

Theodore G. Christians, Deputy Collector of Assessments and Arrears.

Borough of Queens—Municipal Building, Court House Square, Long Island City.

Peter L. Menninger, Deputy Collector of Assessments and Arrears.

Borough of Richmond—St. George, New Brighton.

Edward W. Berry, Deputy Collector of Assessments and Arrears.

BUREAU FOR THE COLLECTION OF CITY REVENUE AND OF MARKETS.

Stewart Building, Chambers street and Broadway, Room K.

Sydney H. Goodacre, Collector of City Revenue and Superintendent of Markets.

DEPARTMENT OF HEALTH.

Centre and Walker streets, Manhattan.

Office hours, 9 a. m. to 5 p. m.; Saturdays, 9 a. m. to 12 m.

Burial Permit and Contagious Disease Offices always open.

Telephone, 6280 Franklin.

Ernst J. Lederle, Ph.D., Commissioner of Health and President; Joseph J. O'Connell, M.D., Rhinehard Waldo, Commissioners.

Eugene W. Scheffer, Secretary.

Herman M. Biggs, M.D., General Medical Officer.

Walter Bensel, M. D., Sanitary Superintendent.

William H. Guifoy, M.D., Registrar of Records.

James McC. Miller, Chief Clerk.

Borough of Manhattan.

Alonzo Blauvelt, M.D., Assistant Sanitary Superintendent; George A. Roberts, Assistant Chief Clerk; Shirley W. Wynne, M.D., Assistant Registrar of Records.

Borough of The Bronx, No. 3731 Third avenue.

Marion B. McMillan, M.D., Assistant Sanitary Superintendent; Ambrose Lee, Jr., Assistant Chief Clerk; Arthur J. O'Leary, M.D., Assistant Registrar of Records.

Borough of Brooklyn, Flatbush avenue, Willoughby and Fleet streets.

Travers R. Maxfield, M.D., Assistant Sanitary Superintendent; Alfred T. Metcalfe, Assistant Chief Clerk; S. J. Byrne, M.D., Assistant Registrar of Records.

Borough of Richmond, No. 514 Bay street, Stapleton, Staten Island.

John T. Sprague, M.D., Assistant Sanitary Superintendent; Charles E. Hoyer, Assistant Chief Clerk.

DEPARTMENT OF PARKS.

Charles B. Stover, Commissioner of Parks for the Boroughs of Manhattan and Richmond, and President Park Board.

Clinton H. Smith, Secretary.

Offices, Arsenal, Central Park.

Telephone, 7300 Plaza.

Office hours, 9 a. m. to 5 p. m.; Saturdays, 9 a. m. to 12 m.

Michael J. Kennedy, Commissioner of Parks for the Borough of Brooklyn.

Offices, Litchfield Mansion, Prospect Park, Brooklyn.

Office hours, 9 a. m. to 5 p. m.; July and August, 9 a. m. to 4 p. m.

Telephone, 2300 South.

Thomas J. Higgins, Commissioner of Parks for the Borough of The Bronx.

Office, Zorowski Mansion, Claremont Park.

Office hours, 9 a. m. to 5 p. m.; Saturdays, 9 a. m. to 12 m.

Telephone, 2640 Tremont.

Walter G. Eliot, Commissioner of Parks for the Borough of Queens.

Temporary office, Arsenal, Central Park, Manhattan.

PERMANENT CENSUS BOARD.

Hall of Board of Education, No. 500 Park avenue, third floor. Office hours, 9 a. m. to 5 p. m.; Saturdays, 9 a. m. to 12 m.

The Mayor, City Superintendent of Schools and Police Commissioner. George H. Chatfield, Secretary.

Telephone, 5752 Plaza.

DEPARTMENT OF PUBLIC CHARITIES.

PRINCIPAL OFFICE.

Foot of East Twenty-sixth street, 9 a. m. to 5 p. m.; Saturdays, 9 a. m. to 12 m.

Telephone, 7400 Madison square.

Michael J. Drummond, Commissioner.

Frank J. Goodwin, First Deputy Commissioner.

William J. McKenna, Third Deputy Commissioner.

Thomas L. Fogarty, Second Deputy Commissioner for Brooklyn and Queens, Nos. 327 to 331 Schermerhorn street, Brooklyn. Telephone, 2977 Main.

J. McKee Borden, Secretary.

Plans and Specifications, Contracts, Proposals and Estimates for Work and Materials for Building, Repair, and Supplies, Bills and Accounts, 9 a. m. to 5 p. m.; Saturdays, 9 a. m. to 12 m.

Bureau of Dependent Adults, foot of East Twenty-sixth street. Office hours, 9 a. m. to 5 p. m.

BUREAU FOR THE RECOVERY OF PENALTIES.

No. 119 Nassau street. Telephone, 4526 Cortlandt. Herman Stiefel, Assistant in charge.

BUREAU FOR THE COLLECTION OF ARREARS OF PERSONAL TAXES.

No. 280 Broadway, 6th floor. Telephone, 4585 Worth. Geo. O'Reilly, Assistant in charge.

TENEMENT HOUSE BUREAU AND BUREAU OF BUILDINGS.

No. 44 East Twenty-third street. Telephone, 961 Gramercy. John P. O'Brien, Assistant in charge.

METROPOLITAN SEWERAGE COMMISSION.

Office, No. 17 Battery place. George A. Soper, Ph.D., President; James H. Fuertes, Secretary; H. de B. Parsons, Charles Sooysmith, Linley R. Williams, M.D.

Office hours, 9 a. m. to 5 p. m.; Saturdays, 9 a. m. to 12 m.

Telephone

John Timlin, Jr., Superintendent of Public Buildings and Offices.
Office, 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 Manhattan—Office, 70 Lafayette street, corner of Franklin street.
Open at all times of the day and night.

Coroners: Israel L. Feinberg, Herman Hellenstein, James E. Winterbottom, Herman W. Holtzhauser.

Telephones, 5057, 5058 Franklin.
Borough of The Bronx—Corner of Arthur avenue and Tremont avenue. Telephones, 1250 Tremont and 1402 Tremont.

Jacob Shengut, Jerome F. Healy.
Borough of Brooklyn—Office, 236 Duffield street, near Fulton street. Telephones, 4004 Main and 4005 Main.

Alexander J. Rooney, Edward Gladden, Coroners. Open at all hours of the day and night.

Borough of Queens—Office, Town Hall, Fulton street, Jamaica, L. I.

Alfred S. Ambler, G. J. Schaefer.
Office hours from 9 a. m. to 10 p. m., excepting Sundays and holidays; office open then from 9 a. m. to 12 m.

Borough of Richmond—No. 175 Second street, New Brighton. Open at all hours of the day and night.

William H. Jackson, Coroner.
Telephone, 7 Tompkinsville.

COUNTY OFFICES.

NEW YORK COUNTY.

COMMISSIONER OF JURORS.

Room 127, Stewart Building, Chambers street and Broadway, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.

Thomas Allison, Commissioner.
Frederick P. Simpson, Assistant Commissioner.
Telephone, 241 Worth.

COMMISSIONER OF RECORDS.

Office, Hall of Records.
John F. Cowan, Commissioner.
James O. Farrell, Deputy Commissioner.
William Moore, Superintendent.
James J. Fleming, Jr., Secretary.
Telephone, 3900 Worth.

Office hours, 9 a. m. to 5 p. m.; Saturdays, 9 a. m. to 12 m.

During the months of July and August, from 9 a. m. to 2 p. m.

COUNTY CLERK.

Nos. 5, 8, 9, 10 and 11 New County Court House. Office hours, 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., except on Saturdays.

William F. Schneider, County Clerk.
Charles E. Gehring, Deputy.
Wm. B. Selden, Second Deputy.
Herman W. Beyer, Superintendent of Indexing and Recording.
Telephone, 5388 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.
Charles S. Whitman, District Attorney.
Henry D. Sayer, Chief Clerk.
Telephone, 2304 Franklin.

PUBLIC ADMINISTRATOR.

No. 119 Nassau street, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 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.

Max S. Griffenhagen, Register.
William Halpin, Deputy Register.
Telephone, 3900 Worth.

SHERIFF.

No. 299 Broadway, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m. Except during July and August, 9 a. m. to 2 p. m.; Saturdays, 9 a. m. to 12 m.

Julius Harburger, Sheriff.
John F. Gilchrist, Under Sheriff.
Telephone, 4984 Worth.

SURROGATES.

Hall of Records. Court opens 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.

John P. Cohalan and Robert L. Fowler, Surrogates; William V. Leahy, Chief Clerk.

Bureau of Records: John F. Curry, Commissioner; Charles W. Culkin, Deputy Commissioner; Frank J. Scannell, Superintendent.
Telephone, 3900 Worth.

KINGS COUNTY.

COMMISSIONER OF JURORS.

Park Building, 381-387 Fulton street, Brooklyn.
Thomas R. Farrell, Commissioner.
Michael J. Trudden, Deputy Commissioner.
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, 9 a. m. to 12 m.
Telephone, 1404 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.

Edmund O'Connor, Commissioner.
William F. Thompson, Deputy Commissioner.
Telephone, 6988 Main.

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 S. Devoy, County Clerk.
John Feltner, Deputy County Clerk.
Telephone call, 4930 Main.

COUNTY COURT.

County Court House, Brooklyn, Rooms 1, 10, 14, 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; Part III., Room No. 14; Part IV., Room No. 1, Court House. Clerk's office, Rooms 17, 18, 19 and 22, open daily from 9 a. m. to 5 p. m.; Saturdays, 12 m.

Norman S. Dike and Lewis L. Fawcett, County Judges.
John T. Rafferty, Chief Clerk.
Telephones, 4154 and 4155 Main.

DISTRICT ATTORNEY.

Office, 66 Court street, Borough of Brooklyn.
Hours, 9 a. m. to 5:30 p. m.; Saturdays, 9 a. m. to 1 p. m.
James C. Crotsey, District Attorney.
Telephones, 2954-5-6 Main.

PUBLIC ADMINISTRATOR.

No. 44 Court street (Temple Bar), Brooklyn.
9 a. m. to 4 p. m.; Saturday, 9 a. m. to 12 m.
Frank V. Kelly, Public Administrator.
Telephone, 2840 Main.

REGISTER.

Hall of Records. Office hours, 9 a. m. to 4 p. m., excepting months of July and August, then from 9 a. m. to 2 p. m., provided for by statute; Saturday, 9 a. m. to 12 m.
Edward T. O'Loughlin, Register.
Alfred T. Hobley, Deputy Register.
Telephone, 2830 Main.

SHERIFF.

Temple Bar Building, 186 Remsen street, Room 401, Brooklyn, N. Y.
9 a. m. to 4 p. m.; Saturdays, 12 m.
Charles B. Law, Sheriff.
Lewis M. Swasey, Under Sheriff.
Telephones, 6845, 6846, 6847 Main.

SURROGATE.

Hall of Records, Brooklyn, N. Y.
Herbert T. Ketcham, Surrogate.
John H. McCloskey, Chief Clerk and Clerk to the Surrogate's Court.
Court opens at 10 a. m. Office hours, 9 a. m. to 4 p. m., except during months of July and August, when office hours are from 9 a. m. to 2 p. m.; Saturdays, 9 a. m. to 12 m.
Telephone, 3954 Main.

QUEENS COUNTY.

COMMISSIONER OF JURORS.

Office hours, 9 a. m. to 4 p. m.; July and August, 9 a. m. to 2 p. m.; Saturdays, 9 a. m. to 12 m.; Queens County Court House, Long Island City.

Thorndyke C. McKenney, Commissioner of Juries.

Rodman Richardson, Assistant Commissioner.
Telephone, 455 Greenpoint.

COUNTY CLERK.

No. 364 Fulton street, Jamaica, Fourth Ward, Borough of Queens, City of New York.
Office open, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.

Leonard Ruoff, County Clerk.
Telephone, 151 Jamaica.

COUNTY COURT.

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 and first Saturday of September.

Burt J. Humphrey, County Judge.
Telephone, 551 Jamaica.

DISTRICT ATTORNEY.

Office, Queens County Court House, Long Island City, 9 a. m. to 5 p. m.; Saturdays, 9 a. m. to 12 m.

County Judge's office always open at No. 336 Fulton street, Jamaica, N. Y.

Matthew J. Smith, District Attorney.
Telephones, 3871 and 3872 Hunters Point.

PUBLIC ADMINISTRATOR.

No. 364 Fulton street, Jamaica, Queens County, Randolph White, Public Administrator, County of Queens.

Office hours, 9 a. m. to 4 p. m.

Saturdays, 9 a. m. to 12 m.

Telephone, 39- Jamaica.

SHERIFF.

County Court House, Long Island City, 9 a. m. to 4 p. m.; during July and August, 9 a. m. to 2 p. m.; Saturdays, 9 a. m. to 12 m.

George Emener, Sheriff.

Samuel J. Mitchell, Under Sheriff.
Telephones, 3766-7 Hunters Point (office).

SURROGATE.

Daniel Noble, Surrogate.
Office, No. 364 Fulton street, Jamaica.

Except on Sundays, holidays and half-holidays, the office is open from 9 a. m. to 4 p. m.; Saturdays, from 9 a. m. to 12 m. July and August, 9 a. m. to 2 p. m.

The calendar is called on each week day at 10 a. m., except during the month of August.

Telephone, 397 Jamaica.

RICHMOND COUNTY.

COMMISSIONER OF JURORS.

Village Hall, Stapleton.

Charles J. Kullman, Commissioner.

Office open from 9 a. m. until 4 p. m.; Saturdays, from 9 a. m. to 12 m.

Telephone, 81 Tompkinsville.

COUNTY CLERK.

County Office Building, Richmond, S. I., 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.

C. Livingston Bostwick, County Clerk.
Telephone, 28 New Dorp.

COUNTY JUDGE AND SURROGATE.

County Court—J. Harry Tiernan, County Judge.

Terms of the County Court.

First Monday of March and first Monday of October, 1912, with a Grand and Trial Jury.

First Monday of May and first Monday of December, 1912, with a Trial Jury only.

On Wednesdays of each week at Richmond (except during the month of August).

Surrogate's Court—J. Harry Tiernan, Surrogate.

Court days: Mondays and Tuesdays, at the Surrogate's Office in the Borough Hall, St. George, and Wednesdays, at the Surrogate's Office, Richmond, at 10:30 a. m., on which citations and orders are returnable, except during the month of August, and except on days when Jury terms of the County Court are held.

Telephones, 235 New Dorp and 1000 Tompkinsville—Court Room.

DISTRICT ATTORNEY.

Borough Hall, St. George, S. I.

Albert C. Fach, District Attorney.

Telephone, 50 Tompkinsville.

Office hours, 9 a. m. to 5 p. m.; Saturdays, 9 a. m. to 12 m.

PUBLIC ADMINISTRATOR.

Office, Port Richmond.

William T. Holt, Public Administrator.

Telephone, 704 West Brighton.

SHERIFF.

County Court House, Richmond, S. I.

Joseph F. O'Grady, Sheriff; Peter J. Finn, Jr., Under Sheriff.

Office hours, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.

Telephone, 120 New Dorp.

THE COURTS.

APPELLATE DIVISION OF THE SUPREME COURT.

FIRST JUDICIAL DEPARTMENT.

Court House, Madison avenue, corner Twenty-fifth street. Court open from 2 p. m. until 6 p. m. Friday, Motion Day, Court opens at 10:30 a. m. Motions called at 10 a. m. Orders called at 10:30 a. m.

George L. Ingraham, Presiding Justice; Chester B. McLaughlin, Frank C. Laughlin, John Proctor Clarke, Francis M. Scott, Nathan L. Miller, Victor J. Dowling, Justices; Alfred Wagstaff, Clerk, William Lamb, Deputy Clerk.

Clerk's Office opens 9 a. m.

Telephone, 3340 Madison Square.

SUPREME COURT—FIRST DEPARTMENT.

County Court House, Chambers street. Court open from 10:15 a. m. to 4 p. m.

Special

teenth street to Fifth street, Second avenue, Chrystie street, Division street and Catharine street.

Wauhope Lynn, William F. Moore, John Hoyer, Justices.

Thomas O'Connell, Clerk.

Frank Mangin, Deputy Clerk.

Location of Court—Merchants' Association Building, Nos. 54-60 Lafayette street. Clerk's Office open daily (Sundays and legal holidays excepted) from 9 a. m. to 4 p. m.; to 12 m. July and August from 9 a. m. to 2 p. m.

Additional part is held at southwest corner of Sixth avenue and Tenth street.

Telephone, 8030 Franklin.

Second District—The Second District embraces the territory bounded on the south by the centre line of Fifth street from the Bowery to Second avenue and on the south and east by the southwesterly and easterly boundaries of the said borough, on the north by the centre line of East Fourteenth street, on the west by the centre lines of Fourth avenue from Fourteenth street to Fifth street, Second avenue, Chrystie street, Division street and Catharine street.

Benjamin Hoffman, Leon Sanders, Thomas P. Dinnean, Leonard A. Snitkin, Justices.

James J. Devlin, Clerk.

Location of Court—Nos. 264 and 266 Madison street. Clerk's Office open daily (Sundays and legal holidays excepted) from 9 a. m. to 4 p. m.

Telephone, 4300 Orchard.

Third District—The Third District embraces the territory bounded on the south by the centre line of Fourteenth street, on the east by the centre line of Seventh avenue from Fourteenth street to Fifty-ninth street and by the centre line of Central Park West from Fifty-ninth street to Sixty-fifth street, on the north by the centre line of Sixty-fifth street and the centre line of Fifty-ninth street from Seventh to Eighth avenues, on the west by the westerly boundary of the said borough.

Thomas E. Murray, Thomas F. Noonan, Justices.

Michael Skelly, Clerk.

Location of Court—No. 314 West Fifty-fourth street. Clerk's Office open daily (Sundays and legal holidays excepted) from 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.

Telephone, 5450 Columbus.

Fourth District—The Fourth District embraces the territory bounded on the south by the center line of East Fourteenth street, on the west by the centre line of Lexington avenue and by the centre line of Irving place, including its projection through Gramercy Park, on the north by the centre line of Fifty-ninth street, on the east by the easterly line of said borough; excluding, however, any portion of Blackwells Island.

Michael F. Blake, William J. Boyhan, Justices.

Abram Bernard, Clerk.

Location of Court—Part I. and Part II., No. 207 East Thirty-second street. Clerk's Office open daily (Sundays and legal holidays excepted) from 9 a. m. to 4 p. m.

Telephone, 4358 Madison square.

Fifth District—The Fifth District embraces the territory bounded on the south by the centre line of Sixty-fifth street, on the east by the centre line of Central Park West, on the north by the centre line of One Hundred and Tenth street, on the west by the westerly boundary of said borough.

Alfred P. W. Seaman, William Young, Frederick Spiegelberg, Justices.

John H. Servis, Clerk.

Location of Court—Southwest corner of Broadway and Ninety-sixth street. Clerk's Office open daily (Sundays and legal holidays excepted) from 9 a. m. to 4 p. m.

Telephone, 4006 Riverside.

Sixth District—The Sixth District embraces the territory bounded on the south by the centre line of Fifty-ninth street and by the centre line of Ninety-sixth street from Lexington avenue to Fifth avenue, on the west by the centre line of Lexington avenue from Fifty-ninth street to Ninety-sixth street and the centre line of Fifth avenue from Ninety-sixth street to One Hundred and Tenth street, on the north by the centre line of One Hundred and Tenth street, on the east by the easterly boundary of said borough, including however, all of Blackwells Island and excluding any portion of Wards Island.

Jacob Marks, Solomon Oppenheimer, Justices.

Edward A. McQuade, Clerk.

Location of Court—Northwest corner of Third avenue and Eighty-third street. Clerk's Office open daily (Sundays and legal holidays excepted) from 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.

Telephone, 4343 Lenox.

Seventh District—The Seventh District embraces the territory bounded on the south by the centre line of One Hundred and Tenth street, on the east by the centre line of Fifth avenue to the northerly terminus thereof, and north of the northerly terminus of Fifth avenue, following in a northerly direction the course of the Harlem River, on a line coterminous with the easterly boundary of said borough, on the north and west by the northerly and westerly boundaries of said borough.

Philip J. Sinnott, David L. Well, John R. Davies, Justices.

John P. Burns, Clerk.

Location of Court—No. 70 Manhattan street. Clerk's Office open daily (Sundays and legal holidays excepted) from 9 a. m. to 4 p. m.; July and August, 9 a. m. to 2 p. m.

Eighth District—The Eighth District embraces the territory bounded on the south by the centre line of One Hundred and Tenth street, on the west by the centre line of Fifth avenue, on the north and east by the northerly and easterly boundaries of said borough, including Randalls Island and the whole of Wards Island.

Joseph P. Fallon and Leopold Prince, Justices.

Hugh H. Moore, Clerk.

Location of Court—Silvan place and One Hundred and Twenty-first street, near Third avenue. Clerk's Office open daily (Sundays and legal holidays excepted) from 9 a. m. to 4 p. m.

Telephone, 3950 Harlem.

Ninth District—The Ninth District embraces the territory bounded on the south by the centre line of Fourteenth street and by the centre line of Fifty-ninth street from the centre line of Seventh avenue to the centre line of Central Park West, on the east by the centre line of Lexington avenue and by the centre line of Irving place, including its projection through Gramercy Park, and by the centre line of Fifth avenue from the centre line of One Hundred and Tenth street, on the north by the centre line of Ninety-sixth street from the centre line of Lexington avenue to the centre line of Fifth avenue and One Hundred and Tenth street from Fifth avenue to Central Park West, on the west by the centre line of Seventh avenue and Central Park West.

Edgar J. Lauer, Frederic De Witt Wells, Frank D. Sturges, William C. Wilson, Justices.

Frank Bulkley, Clerk.

Location of Court—Southwest corner of Madison avenue and Fifty-ninth street. Parts I. and II. Court opens at 9 a. m. Clerk's Office open daily (Sundays and legal holidays excepted) from 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.

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 Town of Westchester and Pelham, including the Villages of Wakefield and Williamsbridge. Court room, Town Hall, No. 1400 Williamsbridge road, 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.

Peter A. Sheil, Justice.

Stephen Collins, Clerk.

Office hours from 9 a. m. to 4 p. m.; Saturdays closing at 12 m.

Telephone, 457 Westchester.

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. Sundays and legal holidays excepted.

John M. Tierney and William E. Morris, Justices.

Thomas A. Maher, Clerk.

Telephone, 3045 Metrose.

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. Parts I. and II.

Eugene Conran, Justice. John L. Gray, Clerk.

Clerk's Office open from 9 a. m. to 4 p. m. Sundays and legal holidays excepted.

Telephone, 7091 Main.

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 North Portland and of 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.

John R. Farrar, George Freifeld, Justices.

John Hennigan, Jr., Clerk.

Clerk's Office open from 8.45 a. m. to 4 p. m. Sundays and legal holidays excepted. Saturdays, 8.45 a. m. to 12 m.

Telephone, 504 Bedford.

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 to 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 and Broadway.

Court House, Nos. 6 and 8 Lee avenue, Brooklyn.

Philip D. Meagher and William J. Bogenshutz, Justices. John W. Carpenter, Clerk.

Clerk's Office open from 9 a. m. to 4 p. m. Sundays and legal holidays excepted.

Court opens at 9 a. m.

Telephone, 995 Williamsburg.

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 and Broadway.

Court room, No. 14 Howard avenue.

Jacob S. Strahl, Justice. Joseph P. McCarthy, Clerk.

Clerk's Office open from 9 a. m. to 4 p. m. Sundays and legal holidays excepted.

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 (No. 5220 Third avenue).

Cornelius Furgeson, Justice. Jeremiah J. O'Leary, Clerk.

Clerk's Office open from 9 a. m. to 4 p. m. Sundays and legal holidays excepted.

Telephone, 3907 Sunset.

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.

Lucien S. Bayliss and Stephen Callaghan, Justices. William R. Fagan, Clerk.

Court House, No. 236 Duffield street.

Telephone, 6166-J Main.

Seventh District—The Seventh District embraces the Twenty-sixth, Twenty-eighth and Thirty-second Wards.

Alexander S. Rosenthal and Edward A. Richards, Justices. James P. Simott, Clerk.

Court House, corner Pennsylvania avenue and Fulton street (No. 31 Pennsylvania avenue).

Clerk's Office open from 8.45 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m. Trial days, Tuesdays, Wednesdays, Thursdays and Fridays. During July and August, 8.45 a. m. to 2 p. m.

Telephones, 904 and 905 East New York

BOROUGH OF QUEENS.

First District—Embraces the territory bounded by and within the canal, Rapelye avenue, Jackson avenue, Old Bowery Bay road, Bowery Bay, East River and Newtown Creek. 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. John F. Cassidy, Clerk.

Telephone, 1420 Hunters Point.

Second District—Embraces the territory bounded by and within Maspeth avenue, Maurice avenue, Calamus road, Long Island Railroad, Trotting Course lane, Metropolitan avenue, boundary line between the Second and Fourth Wards, boundary line between the Second and Third Wards, Flushing Creek, Ireland Mill road, Lawrence avenue, Bradford avenue, Main street, Lincoln street, Union street, Broadway, Parsons avenue, Lincoln street, Percy street, Sanford avenue, Murray lane, Bayside avenue, Little Bayside road, Little Neck Bay, East River, Bowery Bay, Old Bowery Bay road, Jackson avenue, Rapelye avenue, the canal and Newtown Creek.

Court room in Court House of the late Town of Elmhurst, corner of Broadway and Court street, Elmhurst, New York. P. O. address, Elmhurst, Queens County, New York.

John M. Cragan, Justice. J. Frank Ryan, Clerk.

Trial days, Tuesdays and Thursdays. Fridays for Jury trials only.

Clerk's Office open from 9 a. m. to 4 p. m. Sundays and legal holidays excepted.

Telephone, 87 Newtown.

Third District—Embraces the territory bounded by and within Maspeth avenue, Maurice avenue, Calamus road, Long Island Railroad, Trotting Course lane, Metropolitan avenue, boundary line between the Second and Fourth Wards, Vandever avenue, Jamaica avenue, Shaw avenue, Atlantic avenue, Morris avenue, Rockaway road, boundary line between Queens and Nassau counties, Atlantic Ocean, Rockaway Inlet, boundary line between Queens and Kings counties and Newtown Creek.

Alfred Denton, Justice. John H. Huhn, Clerk. 1908 and 1910 Myrtle avenue, Glendale.

Telephone, 2352 Bushwick.

Clerk's Office open from 9 a. m. to 4 p. m.

Trial days, Tuesdays and Thursdays. Fridays for Jury trials only.

Clerk's Office open from 9 a. m. to 4 p. m.

Telephone, 87 Newtown.

Court room in Court House of the late Town of Elmhurst, corner of Broadway and Court street, Elmhurst, New York. P. O. address, Elmhurst, Queens County, New York.

James F. McLaughlin, Justice. George W. Damon, Clerk.</

3. FOR REPAIRING SHEET ASPHALT PAVEMENTS IN THE BOROUGH OF MANHATTAN, IN SECTION NO. 3, BOUNDED BY 42D ST., NORTH RIVER, 72D ST. AND EAST RIVER.

Engineer's estimate of the amount of work to be done:

60,000 square yards of asphalt pavement, including binder course, where required.

6,000 square yards of asphalt pavement by heater method.

200 square yards of foundation prepared for asphalt pavement by drying, where required.

30 cubic yards of Portland cement concrete.

400 square yards of old stone pavement to relay.

100 linear feet of new curbstone, furnish and set.

100 linear feet of old curbstone to reset.

100 linear feet of new header stone to furnish and set.

100 linear feet of old header stone to reset.

The time allowed for doing and completing the above work will be until December 31, 1913.

The amount of security required is \$25,000, and the amount of deposit accompanying the bid shall be five (5) per cent. of the amount of security.

4. FOR REPAIRING SHEET ASPHALT PAVEMENTS IN THE BOROUGH OF MANHATTAN, IN SECTION NO. 4, BOUNDED BY 72D ST., NORTH RIVER, 116TH ST. AND EAST RIVER.

Engineer's estimate of the amount of work to be done:

40,000 square yards of asphalt pavement, including binder course, where required.

2,000 square yards of asphalt pavement by heater method.

200 square yards of foundation prepared for asphalt pavement by drying, where required.

50 cubic yards of Portland cement concrete.

200 square yards of old stone pavement to relay.

60 linear feet of new curbstone, furnish and set.

60 linear feet of old curbstone to reset.

60 linear feet of new header stone to furnish and set.

60 linear feet of old header stone to reset.

The time allowed for doing and completing the above work will be until December 31, 1913.

The amount of security required is \$15,000, and the amount of deposit accompanying the bid shall be five (5) per cent. of the amount of security.

5. FOR REPAIRING SHEET ASPHALT PAVEMENTS IN THE BOROUGH OF MANHATTAN, IN SECTION NO. 5, BOUNDED BY 116TH ST., NORTH RIVER, SPUTTEN DUYVIL CREEK AND HARLEM RIVER.

Engineer's estimate of the amount of work to be done:

30,000 square yards of asphalt pavement, including binder course, where required.

1,000 square yards of asphalt pavement by heater method.

200 square yards of foundation prepared for asphalt pavement by drying, where required.

20 cubic yards of Portland cement concrete.

50 square yards of old stone pavement to relay.

30 linear feet of new curbstone, furnish and set.

30 linear feet of old curbstone to reset.

30 linear feet of new header stone to furnish and set.

30 linear feet of old header stone to reset.

The time allowed for doing and completing the above work will be until December 31, 1913.

The amount of security required will be \$12,000, and the amount of deposit accompanying the bid shall be five (5) per cent. of the amount of security.

6. FOR FURNISHING AND DELIVERING SIX HUNDRED AND FIFTY (650) CUBIC YARDS OF BROKEN STONE AND SCREENINGS DIVIDED APPROXIMATELY AS FOLLOWS:

450 cubic yards of 1/4-inch broken stone.

200 cubic yards of screenings.

The time allowed for the performance of the contract is until December 31, 1913.

The amount of security required is Three Hundred Dollars (\$300), and the amount of deposit accompanying the bid shall be five (5) per cent. of the amount of security.

The bidder will state the price of each item or article contained in the specifications or schedules herein contained or hereto annexed, per foot, yard or other unit of measure or article by which the bids will be tested. The extensions must be made and footed up.

Blank forms and specifications may be had at the office of the Commissioner of Public Works, 13 to 21 Park row, Bureau of Highways, Room 1611, Borough of Manhattan.

GEORGE McANENY, President.

January 13, 1913. j13,24
See General Instructions to Bidders on the last page, last column, of the "City Record."

BOARD MEETINGS.

Board of Aldermen.

The Board of Aldermen meets in the Aldermanic Chamber, City Hall, every Tuesday, at 1:30 o'clock p. m.

P. J. SCULLY, City Clerk and Clerk to the Board of Aldermen.

Board of Estimate and Apportionment.

The Board of Estimate and Apportionment meets in the Old Council Chamber (Room 16), City Hall, every Thursday, at 10:30 o'clock a. m.

JOSEPH HAAG, Secretary.

Commissioners of Sinking Fund.

The Commissioners of the Sinking Fund meet in the Meeting Room (Room 16), City Hall, on Wednesday, at 11 a. m., at call of the Mayor.

JOHN KORB, JR., Secretary.

Board of Revision of Assessments.

The Board of Revision of Assessments meets in the Meeting Room (Room 16), City Hall, every Friday, at 11 a. m., upon notice of the Chief Clerk.

JOHN KORB, JR., Chief Clerk.

Board of City Record

The Board of City Record meets in the City Hall at call of the Mayor.

DAVID FERGUSON, Supervisor, Secretary.

BOARD OF WATER SUPPLY.

SEALED BIDS WILL BE RECEIVED BY the Board of Water Supply at its offices, 7th floor, 165 Broadway, New York, until 11 a. m. on

TUESDAY, FEBRUARY 18, 1913.

CONTRACT 84.

FOR FURNISHING AND DELIVERING BRONZE SHAFT CAPS AND APPURTEANCES FOR CITY TUNNEL OF CATSKILL AQUEDUCT, IN NEW YORK CITY.

A statement of the quantities of the various classes of work and further information are given in the Information for Bidders, forming part of the contract. At the above place and time bids will be publicly opened and read. The award of the contract, if awarded, will be made by the Board as soon thereafter as practicable. The Board reserves the right to reject any and all bids.

Two or more bonds, the aggregate amount of which shall be Sixty Thousand Dollars (\$60,000), will be required for the faithful performance of the contract.

No bid will be received and deposited unless accompanied by a certified check upon a National or State Bank, drawn to the order of

made by the Board as soon thereafter as practicable. The Board reserves the right to reject any and all bids.

Two or more bids, the aggregate amount of which shall be Sixty Thousand Dollars (\$60,000), will be required for the faithful performance of the contract.

No bid will be received and deposited unless accompanied by a certified check upon a National or State bank, drawn to the order of the Comptroller of the City of New York to the amount of Three Thousand Dollars (\$3,000).

Time allowed for the completion of the work is 95 weeks from the service of notice by the Board to begin work.

Pamphlets containing information for bidders, forms of proposal, contract, specifications and drawings, etc., can be obtained at the above address, upon application in person or by mail, by depositing the sum of Ten Dollars (\$10) in currency, or check drawn to the order of the Board of Water Supply, for each pamphlet.

This deposit will be refunded upon the return of the pamphlets in acceptable condition within thirty days from the date on which bids are to be opened.

CHARLES STRAUSS, President; CHARLES N. CHADWICK, JOHN F. GALVIN, Commissioners of the Board of Water Supply.

JOSPEH P. MORRISSEY, Secretary.

Note—See general instructions to bidders on

last page, last column, of the City Record, so far as applicable hereto and not otherwise provided for.

the Comptroller of The City of New York, to the amount of Three Thousand Dollars (\$3,000).

Time allowed for the completion of the work is 24 months from the service of notice by the Board to begin work.

Pamphlets containing information for bidders, forms of proposal, contract, specifications and drawings, etc., can be obtained at the above address, upon application in person or by mail, by depositing the sum of Ten Dollars (\$10) in currency, or check drawn to the order of the Board of Water Supply, for each pamphlet.

This deposit will be refunded upon the return of the pamphlets in acceptable condition within thirty days from the date on which bids are to be opened.

CHARLES STRAUSS, President; CHARLES N. CHADWICK, JOHN F. GALVIN, Commissioners of the Board of Water Supply.

JOSPEH P. MORRISSEY, Secretary.

Note—See general instructions to bidders on

last page, last column, of the City Record, so far as applicable hereto and not otherwise provided for.

will be considered at a meeting of the Board to be held at the aforesaid time and place, to be published in the City Record and the corporation newspapers for ten days continuously, Sundays and legal holidays excepted, prior to the 6th day of February, 1913.

Dated January 24, 1913.

JOSEPH HAAG, Secretary, 277 Broadway.

Telephone, 2280 Worth. j24,14

NOTICE IS HEREBY GIVEN THAT THE

Board of Estimate and Apportionment of The City of New York, deeming it for the public interest so to do, proposes to change the map or plan of The City of New York so as to lay out the lines and grades of Duryea place, from Flatbush avenue to East 22d street, Borough of Brooklyn, and that a meeting of said Board will be held in the Old Council Chamber, City Hall, Borough of Manhattan, City of New York, on February 6, 1913, at 10:30 o'clock a. m.

At which such proposed change will be considered by said Board; all of which is more particularly set forth and described in the following resolutions adopted by the Board on January 9, 1913, notice of the adoption of which is hereby given, viz.:

Resolved, That the Board of Estimate and Apportionment of The City of New York, in pursuance of the provisions of section 442 of the Greater New York Charter, as amended, deeming it for the public interest so to do, proposes to change the map or plan of The City of New York, which proposed change is more particularly shown upon a map or plan bearing the signature of the Commissioner of Public Works of the borough, and dated March 14, 1908.

Resolved, That this Board consider the proposed change at a meeting of the Board to be held in the City Hall, Borough of Manhattan, City of New York, on the 6th day of February, 1913, at 10:30 o'clock a. m.

Resolved, That the Secretary of this Board cause these resolutions and notice to all persons affected thereby that the proposed change will be considered at a meeting of the Board to be held at the aforesaid time and place, to be published in the City Record and the corporation newspapers for ten days continuously, Sundays and legal holidays excepted, prior to the 6th day of February, 1913.

Dated January 24, 1913.

JOSEPH HAAG, Secretary, 277 Broadway.

Telephone, 2280 Worth. j24,14

NOTICE IS HEREBY GIVEN THAT THE

Board of Estimate and Apportionment of The City of New York, deeming it for the public interest so to do, proposes to change the map or plan of The City of New York so as to lay out a public park bounded by Hunts Point avenue, East 163d street and Whitlock avenue, Borough of The Bronx, and that meeting of said Board will be held in the Old Council Chamber, City Hall, Borough of Manhattan, City of New York, on February 6, 1913, at 10:30 o'clock a. m., at which such proposed change will be considered by said Board; all of which is more particularly set forth and described in the following resolution adopted by the Board on January 9, 1913, notice of the adoption of which is hereby given, viz.:

Resolved, That the Board of Estimate and Apportionment of The City of New York, in pursuance of the provisions of section 442 of the Greater New York Charter, as amended, deeming it for the public interest so to do, proposes to change the map or plan of The City of New York by laying out a public park bounded by Hunts Point avenue, East 163d street and Whitlock avenue, of The Bronx, City of New York, which proposed change is more particularly shown upon a map or plan bearing the signature of the President of the Borough, and dated June 10, 1912.

Resolved, That this Board consider the proposed change at a meeting of the Board, to be held in the City Hall, Borough of Manhattan, City of New York, on the 6th day of February, 1913, at 10:30 o'clock a. m.

Resolved, That the Secretary of this Board cause these resolutions and a notice to all persons affected thereby that the proposed change will be considered at a meeting of the Board, to be held at the aforesaid time and place, to be published in the City Record for ten days continuously, Sundays and legal holidays excepted, prior to the 6th day of February, 1913.

Dated January 24, 1913.

JOSEPH HAAG, Secretary, 277 Broadway.

Telephone, 2280 Worth. j24,14

NOTICE IS HEREBY GIVEN THAT THE

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Resolved, That the Board of Estimate and Apportionment of The City of New York, in pursuance of the provisions of section 442 of the Greater New York Charter, as amended, deeming it for the public interest so to do, proposes to change the map or plan of The City of New York by laying out a public park bounded by Hunts Point avenue, East 163d street and Whitlock avenue, of The Bronx, City of New York, which proposed change is more particularly shown upon a map or plan bearing the signature of the President of the Borough, and dated June 10, 1912.

Resolved, That this Board consider the proposed change at a meeting of the Board, to be held in the City Hall, Borough of Manhattan, City of New York, on the 6th day of February, 1913, at 10:30 o'clock a. m.

Resolved, That the Secretary of this Board cause these resolutions and a notice to all persons affected thereby that the proposed change will be considered at a meeting of the Board, to be held at the aforesaid time and place, to be published in the City Record for ten days continuously, Sundays and legal holidays excepted, prior to the 6th day of February, 1913.

Dated January 24, 1913.

JOSEPH HAAG, Secretary, 277 Broadway.

Telephone, 2280 Worth. j24,14

NOTICE IS HEREBY GIVEN THAT THE

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tan, City of New York, on the 6th day of February, 1913, at 10.30 o'clock a. m.
Resolved, That the Secretary of this Board cause these resolutions and a notice to all persons affected thereby that the proposed change will be considered at a meeting of the Board, to be held at the aforesaid time and place, to be published in the City Record for ten days continuously, Sundays and legal holidays excepted, prior to the 6th day of February, 1913.
Dated January 24, 1913.
JOSEPH HAAG, Secretary, 277 Broadway.
Telephone, 2280 Worth. *j24,f4*

NOTICE IS HEREBY GIVEN THAT THE Board of Estimate and Apportionment of The City of New York, deeming it for the public interest so to do, proposes to change the map or plan of The City of New York so as to change the grades of the street system bounded by Bathgate avenue, East 182d street, 3d avenue, East 181st street, Monterey avenue and East 179th street, Borough of The Bronx, and that a meeting of said Board will be held in the Old Council Chamber, City Hall, Borough of Manhattan, City of New York, on February 6, 1913, at 10.30 o'clock a. m., at which such proposed change will be considered by said Board; all of which is more particularly set forth and described in the following resolutions adopted by the Board on January 9, 1913, notice of the adoption of which is hereby given, viz.:

Resolved, That the Board of Estimate and Apportionment of The City of New York, in pursuance of the provisions of section 442 of the Greater New York Charter, as amended, deeming it for the public interest so to do, proposes to change the map or plan of The City of New York by changing the grades of the street system bounded by Bathgate avenue, East 182d street, 3d avenue, East 181st street, Monterey avenue and East 179th street, in the Borough of The Bronx, City of New York, which proposed change is more particularly shown upon a map or plan bearing the signature of the President of the Borough, and dated January 26, 1912.

Resolved, That this Board consider the proposed change at a meeting of the Board to be held in the City Hall, Borough of Manhattan, City of New York, on the 6th day of February, 1913, at 10.30 o'clock a. m.

Resolved, That the Secretary of this Board cause these resolutions and a notice to all persons affected thereby that the proposed change will be considered at a meeting of the Board, to be held at the aforesaid time and place, to be published in the City Record for ten days continuously, Sundays and legal holidays excepted, prior to the 6th day of February, 1913.

Dated January 24, 1913.
JOSEPH HAAG, Secretary, 277 Broadway.
Telephone, 2280 Worth. *j24,f4*

NOTICE IS HEREBY GIVEN THAT THE Board of Estimate and Apportionment of The City of New York, deeming it for the public interest so to do, proposes to change the map or plan of The City of New York so as to lay out the lines and grades of the street system bounded approximately by Archer street, Branford street, Jamaica avenue, Carlisle street, Maywood street and Roseville avenue, in the Fourth Ward, Borough of Queens, and that a meeting of said Board will be held in the Old Council Chamber, City Hall, Borough of Manhattan, City of New York, on February 6, 1913, at 10.30 o'clock a. m., at which such proposed change will be considered by said Board; all of which is more particularly set forth and described in the following resolutions adopted by the Board on January 9, 1913, notice of the adoption of which is hereby given, viz.:

Resolved, That the Board of Estimate and Apportionment of The City of New York, in pursuance of the provisions of section 442 of the Greater New York Charter, as amended, deeming it for the public interest so to do, proposes to change the map or plan of The City of New York by laying out the lines and grades of the street system bounded approximately by Archer street, Branford street, Jamaica avenue, Carlisle street, Maywood street and Roseville avenue, in the Fourth Ward, Borough of Queens, City of New York, which proposed change is more particularly shown upon a map or plan bearing the signature of the President of the Borough, and dated December 31, 1912.

Resolved, That this Board consider the proposed change at a meeting of the Board to be held in the City Hall, Borough of Manhattan, City of New York, on the 6th day of February, 1913, at 10.30 o'clock a. m.

Resolved, That the Secretary of this Board cause these resolutions and a notice to all persons affected thereby that the proposed change will be considered at a meeting of the Board to be held at the aforesaid time and place, to be published in the City Record for ten days continuously, Sundays and legal holidays excepted, prior to the 6th day of February, 1913.

Dated January 24, 1913.
JOSEPH HAAG, Secretary, 277 Broadway.
Telephone, 2280 Worth. *j24,f4*

NOTICE IS HEREBY GIVEN THAT THE Board of Estimate and Apportionment of The City of New York, deeming it for the public interest so to do, proposes to change the map or plan of The City of New York so as to lay out the lines and grades of Hempstead avenue (Hempstead and Jamaica Plank road), from Jamaica avenue (Jericho turnpike) to 98th avenue (West Whittier street), and of Springfield boulevard (Creed avenue), from Jamaica avenue (Jericho turnpike) to 97th avenue (Creed place), in the 4th Ward, Borough of Queens, City of New York, and that a meeting of said Board will be held in the Old Council Chamber, City Hall, Borough of Manhattan, City of New York, on February 6, 1913, at 10.30 o'clock a. m., at which such proposed change will be considered by said Board; all of which is more particularly set forth and described in the following resolutions adopted by the Board on January 9, 1913, notice of the adoption of which is hereby given, viz.:

Resolved, That the Board of Estimate and Apportionment of The City of New York, in pursuance of the provisions of section 442 of the Greater New York Charter, as amended, deeming it for the public interest so to do, proposes to change the map or plan of The City of New York by laying out the lines and grades of Hempstead avenue (Hempstead and Jamaica Plank road), from Jamaica avenue (Jericho turnpike) to 98th avenue (West Whittier street), and of Springfield boulevard (Creed avenue), from Jamaica avenue (Jericho turnpike) to 97th avenue (Creed place), in the 4th Ward, Borough of Queens, City of New York, which proposed change is more particularly shown upon a map or plan bearing the signature of the President of the Borough, and dated December 11, 1912.

Resolved, That this Board consider the proposed change at a meeting of the Board, to be held in the City Hall, Borough of Manhattan, City of New York, on the 6th day of February, 1913, at 10.30 o'clock a. m.

Resolved, That the Secretary of this Board cause these resolutions and a notice to all persons affected thereby that the proposed change will be considered at a meeting of the Board, to be held at the aforesaid time and place, to be published in the City Record for ten days continuously, Sundays and legal holidays excepted, prior to the 6th day of February, 1913.

Dated January 24, 1913.
JOSEPH HAAG, Secretary, 277 Broadway.
Telephone, 2280 Worth. *j24,f4*

NOTICE IS HEREBY GIVEN THAT THE Board of Estimate and Apportionment of The City of New York, deeming it for the public interest so to do, proposes to change the map or plan of The City of New York so as to change the lines and grades of Southside boulevard (new), from Monument No. 37 (about 1,000 feet south of Parkinson avenue) to Tompkins avenue (formerly Rosebank avenue), and laying out the lines and grades of Oregon avenue (formerly Southside boulevard), from Southside boulevard (new) to Parkinson avenue; of Parkinson avenue, from Oregon avenue (formerly Southside boulevard) to Whitney avenue; of Fingerboard road (formerly Berley road), from Marie street to Clove road; of Clove road, from Fingerboard road (formerly Berley road) to the Staten Island Railway, and of Charles street (formerly Warren street), from St. Marys avenue to the Staten Island Railway, 4th Ward, Borough of Richmond, and that a meeting of said Board will be held in the Old Council Chamber, City Hall, Borough of Manhattan, City of New York, on February 6, 1913, at 10.30 o'clock a. m., at which such proposed change will be considered by said Board; all of which is more particularly set forth and described in the following resolutions adopted by the Board on January 9, 1913, notice of the adoption of which is hereby given, viz.:

Resolved, That the Board of Estimate and Apportionment of The City of New York, in pursuance of the provisions of section 442 of the Greater New York Charter, as amended, deeming it for the public interest so to do, proposes to change the map or plan of The City of New York by changing the lines and grades of Southside boulevard (new), from Monument No. 37 (about 1,000 feet south of Parkinson avenue), to Tompkins avenue (formerly Rosebank avenue); and laying out the lines and grades of Oregon avenue (formerly Southside boulevard), from Southside boulevard (new) to Parkinson avenue; of Parkinson avenue, from Oregon avenue (formerly Southside boulevard) to Whitney avenue; of Fingerboard road (formerly Berley road), from Marie street to Clove road; of Clove road, from Fingerboard road (formerly Berley road) to the Staten Island Railway, and of Charles street (formerly Warren street), from St. Marys avenue to the Staten Island Railway, in the 4th Ward, Borough of Richmond, City of New York, which proposed change is more particularly shown upon a map or plan bearing the signature of the President of the Borough, and dated October 14, 1912.

Resolved, That this Board consider the proposed change at a meeting of the Board, to be held in the City Hall, Borough of Manhattan, City of New York, on the 6th day of February, 1913, at 10.30 o'clock a. m.

Resolved, That the Secretary of this Board cause these resolutions and a notice to all persons affected thereby that the proposed change will be considered at a meeting of the Board, to be held at the aforesaid time and place, to be published in the City Record for ten days continuously, Sundays and legal holidays excepted, prior to the 6th day of February, 1913.

Dated January 24, 1913.
JOSEPH HAAG, Secretary, 277 Broadway.
Telephone, 2280 Worth. *j24,f4*

NOTICE IS HEREBY GIVEN THAT AT THE meeting of the Board of Estimate and Apportionment held on January 9, 1913, the following resolutions were adopted:

Whereas, The Board of Estimate and Apportionment of The City of New York is considering the advisability of instituting proceedings to acquire title to the lands and premises required for the opening and extending of Clara street, from 36th street to West street, in the Borough of Brooklyn, City of New York; and

Whereas, The Board of Estimate and Apportionment is authorized and required at the time of the adoption of the resolution directing the institution of proceedings to acquire title to the lands required for the foregoing improvement to fix and determine upon an area or areas of assessment for benefit for said proceeding.

Resolved, That the Board of Estimate and Apportionment, in pursuance of the provisions of section 980 of the Greater New York Charter, as amended, hereby gives notice that the following is the proposed area of assessment for benefit in this proceeding:

Beginning at a point on the northeasterly line of 36th street where it is intersected by a line midway between Clara street and Tehama street, and running thence eastwardly along the said line midway between Clara street and Tehama street to the intersection with the westerly line of West street; thence eastwardly at right angles to West street to the intersection with a line midway between West street and Gravesend avenue; thence southwardly along the said line midway between West street and Gravesend avenue to the intersection with a line at right angles to West street and passing through a point on its westerly side midway between Clara street and Louise street; thence westwardly along the said line at right angles to West street to the intersection with its westerly side; thence westwardly along the said line midway between Clara street and Louise street to the intersection with the northeasterly line of 36th street; thence southwardly at right angles to 36th street to the intersection with a line midway between 36th street and 37th street; thence northwardly along the said line midway between 36th street and 37th street to the intersection with a line midway between Clara street and Tehama street; thence eastwardly at right angles to 36th street and passing through the point of beginning; thence northwardly along the said line at right angles to 36th street to the point or place of beginning.

Resolved, That this Board consider the proposed modified area of assessment at a meeting of the Board to be held in The City of New York, Borough of Manhattan, in the City Hall, on the 6th day of February, 1913, at 10.30 a. m., and that at the same time and place a public hearing thereon will then and there be had.

Resolved, That the Secretary of this Board cause these resolutions and a notice to all persons affected thereby to be published in the City Record and in the corporation newspapers for ten days prior to the 6th day of February, 1913.

Dated January 24, 1913.
JOSEPH HAAG, Secretary, 277 Broadway.
Telephone, 2280 Worth. *j24,f4*

NOTICE IS HEREBY GIVEN THAT AT THE meeting of the Board of Estimate and Apportionment held on January 9, 1913, the following resolutions were adopted:

Whereas, The Board of Estimate and Apportionment of The City of New York is considering the advisability of amending the proceeding instituted by said Board on May 23, 1912, for acquiring title to Hering avenue, from Bronx and Pelham Parkway South to Sacket avenue; Ten Broeck avenue, from Bronx and Pelham Parkway South to Pierce avenue; and Sacket avenue, from Williamsbridge road; to the prolongation of the easterly line of Newport avenue, in the Borough of The Bronx, so as to relate to the aforesaid streets between the above mentioned limits, and also by including in the proceeding Newport avenue, from Sacket avenue to Morris Park avenue.

Resolved, That the Board of Estimate and Apportionment, in pursuance of the provisions of the Greater New York Charter, as amended, hereby gives notice that the following is the proposed modified area of assessment for benefit in this proposed amended proceeding:

Beginning at a point on the northwesterly line of Eastchester road where it is intersected by a line midway between Newport avenue and Elberon avenue and running thence southeasterly at right angles to Eastchester road to the intersection with the northwesterly right-of-way line of the New York, New Haven and Hartford Railroad; thence southwesterly along the said right-of-way line to the intersection with a line distant 100 feet southwesterly from and parallel with the southwesterly line of Williamsbridge road as this street is laid out at Sacket avenue, the said distance being measured at right angles to Williamsbridge road; thence northwesterly along the said line parallel with Williamsbridge road to the intersection with a line bisecting the angle formed by the intersection of the prolongations of the centre lines of Sacket avenue and Pierce avenue as these streets are laid out immediately westerly from and adjoining Williamsbridge road; thence northeasterly along the said bisecting line to the intersection with a line midway between Hering avenue and Yates avenue; thence northwesterly along a line always midway between Hering avenue and Yates avenue and the prolongations thereof, to a point distant 100 feet northerly from the northerly line of Bronx and Pelham Parkway South; thence eastwardly and parallel with Bronx and Pelham Parkway South to the intersection with the prolongation of a line midway between Ten Broeck Avenue South, from Glenwood road to Avenue J; Avenue

J, from Ralph avenue to Paerdegat Avenue South; and East 72d street, from Ralph avenue to Avenue J; and also including East 71st street, from Ralph avenue to Avenue J.

Resolved, That the Board of Estimate and Apportionment, in pursuance of the provisions of the Greater New York Charter, as amended, hereby gives notice that the following is the proposed modified area of assessment for benefit in this proposed amended proceeding:

Beginning at a point on a line midway between East 54th street and East 55th street, where it is intersected by a line midway between Farragut road and Glenwood road and running thence eastwardly along the said line midway between Farragut road and Glenwood road to the intersection with a line midway between East 57th street and East 58th street; thence southwardly along the said line midway between East 57th street and East 58th street; thence southwardly along the said line midway between East 58th street and East 59th street; thence southwardly along the said line midway between East 58th street and East 59th street to a point distant 100 feet southerly from the southerly line of Glenwood road; thence eastwardly and parallel with Glenwood road and its prolongation as laid out west of Ralph avenue to the intersection with a line midway between East 75th street and East 76th street; thence southeastwardly along the said line midway between East 75th street and East 76th street to the intersection with a line midway between Glenwood road and Flatlands avenue; thence northeastwardly along the said line midway between Glenwood road and Flatlands avenue to the intersection with a line midway between East 77th street and East 78th street; thence southeastwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between Flatlands avenue and Avenue J; thence southwardly along the said line midway between East 77th street and East 78th street to a point distant 100 feet southerly from the southerly line of Avenue J; thence southwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the southwesterly line of Paerdegat Avenue North; thence northwestwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the northeasterly line of Paerdegat Avenue South; thence southeastwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the southwesterly line of Paerdegat Avenue North; thence northwestwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the northeasterly line of Paerdegat Avenue South; thence southeastwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the southwesterly line of Paerdegat Avenue North; thence northwestwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the northeasterly line of Paerdegat Avenue South; thence southeastwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the southwesterly line of Paerdegat Avenue North; thence northwestwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the northeasterly line of Paerdegat Avenue South; thence southeastwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the southwesterly line of Paerdegat Avenue North; thence northwestwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the northeasterly line of Paerdegat Avenue South; thence southeastwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the southwesterly line of Paerdegat Avenue North; thence northwestwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the northeasterly line of Paerdegat Avenue South; thence southeastwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the southwesterly line of Paerdegat Avenue North; thence northwestwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the northeasterly line of Paerdegat Avenue South; thence southeastwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the southwesterly line of Paerdegat Avenue North; thence northwestwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the northeasterly line of Paerdegat Avenue South; thence southeastwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the southwesterly line of Paerdegat Avenue North; thence northwestwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the northeasterly line of Paerdegat Avenue South; thence southeastwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the southwesterly line of Paerdegat Avenue North; thence northwestwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the northeasterly line of Paerdegat Avenue South; thence southeastwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the southwesterly line of Paerdegat Avenue North; thence northwestwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the northeasterly line of Paerdegat Avenue South; thence southeastwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the southwesterly line of Paerdegat Avenue North; thence northwestwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the northeasterly line of Paerdegat Avenue South; thence southeastwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the southwesterly line of Paerdegat Avenue North; thence northwestwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the northeasterly line of Paerdegat Avenue South; thence southeastwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the southwesterly line of Paerdegat Avenue North; thence northwestwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the northeasterly line of Paerdegat Avenue South; thence southeastwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the southwesterly line of Paerdegat Avenue North; thence northwestwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the northeasterly line of Paerdegat Avenue South; thence southeastwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the southwesterly line of Paerdegat Avenue North; thence northwestwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the northeasterly line of Paerdegat Avenue South; thence southeastwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the southwesterly line of Paerdegat Avenue North; thence northwestwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the northeasterly line of Paerdegat Avenue South; thence southeastwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the southwesterly line of Paerdegat Avenue North; thence northwestwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the northeasterly line of Paerdegat Avenue South; thence southeastwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the southwesterly line of Paerdegat Avenue North; thence northwestwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the northeasterly line of Paerdegat Avenue South; thence southeastwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the southwesterly line of Paerdegat Avenue North; thence northwestwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the northeasterly line of Paerdegat Avenue South; thence southeastwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the southwesterly line of Paerdegat Avenue North; thence northwestwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the northeasterly line of Paerdegat Avenue South; thence southeastwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the southwesterly line of Paerdegat Avenue North; thence northwestwardly along the said line midway between East 77th street and East 78th street to the intersection with a line midway between the northeasterly line of Paerdegat Avenue South; thence southeastwardly along the said line midway between East 77th street and East 78th

posed franchise and the adequacy of the compensation proposed to be paid therefor, and of the terms and conditions, are as specified and fully set forth in the said ordinance approved by the Mayor August 2, 1904, as heretofore amended, as further amended by the foregoing form of proposed contract for the consent to such modification and alteration.

Resolved, That these preambles and resolutions, including said resolution for the consent of The City of New York to the modification and alteration applied for by the New York, Westchester and Boston Railway Company, and said form of proposed contract for the grant of said franchise or right containing said results of such inquiry, after the same shall be entered in the minutes of this Board, shall be published for at least twenty (20) days immediately prior to Thursday, January 30, 1913, in the City Record, and at least twice during the ten (10) days immediately prior to Thursday, January 30, 1913, in two (2) daily newspapers to be designated by the Mayor therefor, and published in The City of New York, at the expense of the New York, Westchester and Boston Railway Company, together with the following notice, to wit:

Notice is hereby given that the Board of Estimate and Apportionment before authorizing any contract for the consent of the City to a certain modification and amendment in the terms and conditions of the said ordinance approved by the Mayor August 2, 1904, as heretofore amended, such modification and amendment being fully set forth and described in the foregoing form of proposed contract for the grant of such franchise or right and before adopting any resolutions authorizing such contract, will, at a meeting of said Board, to be held in the Old Council Chamber, City Hall, Borough of Manhattan, City of New York, on Thursday, January 30, 1913, at 10:30 o'clock a. m., hold a public hearing thereon, at which citizens shall be entitled to appear and be heard.

(The "Sun" and the "New York Times" designated.) JOSEPH HAAG, Secretary.

New York, December 19, 1912 17.30

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 NOON, ON

WEDNESDAY, FEBRUARY 5, 1913.

CONTRACT NO. 1342, CLASSES 1-3 AND 7—FOR FURNISHING ALL THE LABOR AND MATERIALS REQUIRED FOR FURNISHING AND DELIVERING COAL.

The time for the completion of the work and the full performance of each class of the contract and the amount of security required in each class are as follows:

Class 1—5,000 tons of egg coal; security, \$10,000; time, 270 calendar days.

Class 3—200 tons of stove coal; security \$600; time, 180 calendar days.

Class 7—100 tons of semi-bituminous coal; security, \$300; time, 180 calendar days.

The bidder shall state, both in writing and in figures, a price per ton for furnishing and delivering all of the coal called for in the class upon which a bid is submitted. Each class of the contract is a separate and distinct contract in itself, and awards, if made, will be made in each class to the bidder whose price, per ton, is the lowest, and whose bid is regular in all respects. Extensions must be made and footed up in all cases. In case of discrepancy between the written price and that given in figures, the price in writing will be considered as the bid.

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 upon personal application at the office of the said department or by mail only when request is accompanied by ten (10) cents in stamps to pay postage.

CALVIN TOMKINS, Commissioner of Docks.

Dated January 23, 1913. 124.15

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 NOON, ON

MONDAY, FEBRUARY 3, 1913.

CONTRACT NO. 1360 (CLASS 2). FOR FURNISHING ALL THE LABOR AND MATERIALS REQUIRED FOR DREDGING IN THE BOROUGHS OF MANHATTAN, BROOKLYN AND QUEENS.

The time for the completion of the work and the full performance of the contract is on or before December 31, 1913.

The amount of security required is as follows:

Class 2. For dredging about 80,000 cubic yards on the East and Harlem Rivers, Boroughs of Manhattan, Brooklyn and Queens, the sum of \$8,000.

The bidder shall state, both in writing and in figures, a price per cubic yard for doing all the work called for, by which price the bids will be tested, and the contract, if awarded, will be awarded to the bidder whose price per cubic yard is the lowest for doing all the work called for, and whose bid is regular in all respects. In case of discrepancy between the written price and that given in figures, the price in writing will be considered as the bid.

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.

CALVIN TOMKINS, Commissioner of Docks.

Dated January 21, 1913. 122.13

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 WILL BE RECEIVED BY THE COMMISSIONER OF DOCKS AT PIER "A," FOOT OF BATTERY PLACE, CITY OF NEW YORK, UNTIL 10:30 O'CLOCK A. M. ON

MONDAY, FEBRUARY 3, 1913.

for a permit to use and occupy the bulkhead at the foot of Garrison ave., on the westerly side of the Bronx River, Borough of The Bronx, City of New York, commencing February 5, 1913, and to continue during the pleasure of the Commissioner of Docks, but not longer than January 31, 1914.

The permittee shall have the right to collect wharfage and craneage from all vessels which shall come to, lie at, or use the hereinbefore mentioned wharf property, excepting on Thursdays, Fridays and Saturdays of each week, during which three days the premises shall be open for public wharfage to all persons desiring to use same, together with loading and unloading appliances thereon. Those applying for the privilege of this public wharfage shall be ac-

commodated in the order of their application and shall be charged the legal rates of wharfage. This charge shall be collected and retained by the permittee. In case there are no applications for public wharfage on the aforesaid days, the permittee may then continue to use the dock for his own purposes until such an application is received.

The permittee shall at all times during the terms of the permit maintain a sign on the premises legible at a distance of at least 200 feet inshore and from the river as follows: "Public Berth on Thursday, Friday and Saturday of each week. Apply to (name of permittee)."

The annual rental bid shall be paid quarterly in advance at the office of the Department.

All repairs to said bulkhead and all dredging in the slip or water adjoining same shall be made by the City, its agents or contractors, and one-half of the cost of such repairs or dredging shall be paid by the permittee within thirty days after receipt of a notice from the Commissioner of Docks of the cost of such repairs or dredging; and in case such repairs or dredging are made necessary by reason of the negligence of the party of the second part, his agents or employees, then the total cost of such repairs and dredging shall be borne by the permittee.

If at any time during the term of the permit any accident to any person or persons, or property shall occur on or in proximity to the aforesaid premises by reason of the negligence of the permittee, his agents or employees, and in any action brought to recover damages therefor judgment shall be recovered against the City, then and in such event on demand being made upon it, or its successors, the permittee shall and will pay the City the amount of any such judgment that may have been so obtained against the City, together with all reasonable and proper costs, expenses and counsel fees to which the City may or shall be subjected in defense of such action or actions, provided, however, that the City shall have given notice in writing to the permittee of the pendency of such action and shall have accorded the counsel of the permittee a reasonable time, if so requested, to co-operate with the Corporation Counsel of The City of New York in the defense of such action.

The remaining terms and conditions of the permit shall be similar to those contained in the form agreements used by this Department, a copy of which may be seen and examined in the office at Pier "A," foot of Battery place, City of New York.

The Commissioner of Docks reserves the right to reject any and all bids.

The successful bidder will be required to agree that he will, upon three days' notice so to do, execute a permit, the form of which may be seen and examined upon application at the office of the Department.

CALVIN TOMKINS, Commissioner of Docks.

January 21, 1913. 122.13

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 NOON ON

MONDAY, FEBRUARY 3, 1913.

CONTRACT NO. 1369.

FOR FURNISHING ALL THE LABOR AND MATERIALS REQUIRED FOR PREPARING FOR AND PAINTING THE HULLS OF THE MUNICIPAL FERRYBOATS.

The time for the completion of the work and the full performance of the contract is on or before the expiration of 500 calendar days.

The amount of security required is \$7,000.

The bidder shall state, both in writing and in figures, a total or aggregate price for furnishing all of the labor and materials and doing all of the work called for, as the contract is entire and for a complete job and, if awarded, will be awarded to the bidder whose total or aggregate price is the lowest and whose bid is regular in all respects. In case of discrepancy between the written price and that given in figures, the price in writing will be considered as the bid.

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 upon personal application at the office of the said department or by mail only when request is accompanied by ten (10) cents in stamps to pay postage.

CALVIN TOMKINS, Commissioner of Docks.

Dated January 23, 1913. 124.15

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

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, FEBRUARY 5, 1913.

Borough of Brooklyn.

NO. 1. FOR FURNISHING ALL THE LABOR AND MATERIAL REQUIRED FOR CONSTRUCTING SEWER BASINS ON ST. NICHOLAS AVE., AT THE EAST CORNER OF FLUSHING AVE., AT THE EAST CORNER OF JEFFERSON ST., AT THE EAST CORNER OF STARR ST., AT THE EAST CORNER OF WILLOUGHBY AVE. AND AT THE EAST CORNER OF SUYDAM ST.; ALSO ON INGRAHAM ST., AT THE SOUTHWEST CORNER OF PORTER AVE.

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

Six (6) sewer basins, complete, of either standard design, with iron pans or gratings, iron basin hoods and connecting culverts, including all incidentals and appurtenances; per basin, \$150

..... \$900 00

The time allowed for the completion of the work and full performance of the contract will be twenty-five (25) working days.

The amount of security required will be Four Hundred and Fifty Dollars (\$450).

NO. 2. FOR FURNISHING ALL THE LABOR AND MATERIAL REQUIRED FOR CONSTRUCTING SEWER BASINS ON NORTH HENRY ST. AT ALL FOUR CORNERS OF MESEROLE AVE., AND AT THE NORTHEAST CORNER OF NORMAN AVE.

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

Five (5) sewer basins, complete, of either standard design, with iron pans or gratings, iron basin hoods and connecting culverts, including all incidentals and appurtenances; per basin, \$150

..... \$675 00

The time allowed for the completion of the work and full performance of the contract will be Twenty (20) working days.

The amount of security required will be Three Hundred and Twenty-five Dollars (\$325).

NO. 3. FOR FURNISHING ALL THE LABOR AND MATERIAL REQUIRED FOR CONSTRUCTING SEWER BASINS ON BERIMAN ST. AT THE NORTHEAST CORNERS OF DUMONT AVE. AND THE NORTHEAST CORNER OF NORMAN AVE.

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

Two (2) sewer basins, complete, of either standard design, with iron pans

or gratings, iron basin hoods and connecting culverts, including all incidentals and appurtenances; per basin, \$150

..... \$300 00

The time allowed for the completion of the work and full performance of the contract will be Fifteen (15) working days.

The amount of security required will be One Hundred and Fifty Dollars (\$150).

NO. 4. FOR FURNISHING ALL THE LABOR AND MATERIAL REQUIRED FOR CONSTRUCTING A SEWER BASIN ON IRVING AVE., AT THE EASTERLY CORNER OF WILLOUGHBY AVE.

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

One (1) sewer basin complete, of either standard design, with iron pans or gratings, iron basin hoods and connecting culverts, including all incidentals and appurtenances; per basin, \$150

..... \$150 00

The time allowed for the completion of the work and full performance of the contract will be Twelve (12) working days.

The amount of security required will be Seventy-five Dollars (\$75).

NO. 5. FOR FURNISHING ALL THE LABOR AND MATERIAL REQUIRED FOR CONSTRUCTING A SEWER BASIN ON GRANT AVE., AT THE NORTHEAST CORNER OF GLENMORE AVE.

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

One (1) sewer basin complete, of either standard design, with iron pans or gratings, iron basin hoods and connecting culverts, including all incidentals and appurtenances; per basin, \$135

..... \$135 00

The time allowed for the completion of the work and full performance of the contract will be ten (10) working days.

The amount of security required will be Sixty Dollars (\$60).

NO. 6. FOR FURNISHING ALL THE LABOR AND MATERIALS FOR CONSTRUCTING SEWER BASINS ON MORGAN AVE., EAST SIDE, 204 FEET SOUTH OF TENNEY ST.

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

One (1) sewer basin complete, of either standard design, with iron pans or gratings, iron basin hoods and connecting culverts, including all incidentals and appurtenances; per basin, \$150

..... \$150 00

The time allowed for the completion of the work and full performance of the contract will be ten (10) working days.

The amount of security required will be Sixty Dollars (\$60).

NO. 7. FOR FURNISHING ALL THE LABOR AND MATERIALS FOR CONSTRUCTING SEWER BASINS ON MORGAN AVE., EAST SIDE, 204 FEET SOUTH OF TENNEY ST.

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

One (1) sewer basin complete, of either standard design, with iron pans or gratings, iron basin hoods and connecting culverts, including all incidentals and appurtenances; per basin, \$150

..... \$150 00

The time allowed for the completion of the work and full performance of the contract will be ten (10) working days.

The amount of security required will be Sixty Dollars (\$60).

NO. 8. FOR FURNISHING ALL THE LABOR AND MATERIALS FOR CONSTRUCTING SEWER BASINS ON MORGAN AVE

3D AVE. TO FORT HAMILTON PARKWAY.

The Engineer's estimate is as follows: 2,810 square yards asphalt pavement (5 years maintenance).

310 cubic yards concrete.

30 linear feet bluestone heading stones set in concrete.

550 cubic yards excavation to subgrade.

Time allowed, 30 working days; security required, \$1,800.

17. FOR GRADING A STRIP FIVE FEET IN WIDTH ALONG THE WESTERLY LINE OF LOT 21, BLOCK 842, ON THE SOUTH SIDE OF 56TH ST., BETWEEN 7TH AVE. AND 8TH AVE.

The Engineer's estimate is as follows:

114 cubic yards excavation.

Time allowed, 10 working days; security required, \$100.

18. FOR GRADING LOTS IN WALLABOUT MARKET, BOUNDED BY CLINTON AND FLUSHING AVES., APPLE AND METZ STS.

The Engineer's estimate is as follows:

1,650 cubic yards excavation.

Time allowed, 20 working days; security required, \$500.

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, square 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, No. 12 Municipal Building, Broadway.

ALFRED E. STEERS, President.

Dated January 13, 1913.

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

DEPARTMENT OF HEALTH.

DEPARTMENT OF HEALTH OF THE CITY OF NEW YORK, SOUTHWEST CORNER OF CENTRE AND WALKER STS., BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Board of Health of the Department of Health until 10:30 o'clock a. m. on

TUESDAY, FEBRUARY 4, 1913.

FOR FURNISHING ALL NECESSARY LABOR AND MATERIALS REQUIRED FOR PAINTING, LETTERING AND DECORATING THE OFFICES AND REFINISHING FLOORS AT THE DEPARTMENT BUILDING, SOUTHWEST CORNER OF CENTRE AND WALKER STREETS, BOROUGH OF MANHATTAN, CITY OF NEW YORK.

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

No bond will be required with the bid, as heretofore, but will be required upon awarding of the contract, in an amount equal to 50 per cent. of the contract.

The bid, however, must be accompanied by a deposit of an amount of not less than 2½ per cent. of the amount of the bid.

(As to form of deposit, see general instructions, last page, last column, of this issue of the City Record.)

Bids will be compared and the contract awarded to the lowest bidder for the entire contract.

Blank forms for the above work and further information may be obtained at the office of the Chief Clerk of the Department of Health, southwest corner of Centre and Walker sts., Borough of Manhattan, City of New York.

ERNST J. LEDERLE, Ph.D., President; JOSEPH J. O'CONNELL, M.D., RHINE-LANDER WALDO, Board of Health.

Dated January 24, 1913.

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

DEPARTMENT OF HEALTH OF THE CITY OF NEW YORK, SOUTHWEST CORNER OF CENTRE AND WALKER STS., BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Board of Health of the Department of Health until 10:30 o'clock a. m. on

WEDNESDAY, JANUARY 29, 1913.

FOR FURNISHING ALL THE LABOR AND MATERIALS NECESSARY OR REQUIRED FOR ADDITIONS AND ALTERATIONS TO THE ELECTRIC EQUIPMENT IN THE DEPARTMENT BUILDING, ON THE SOUTHWEST CORNER OF CENTRE AND WALKER STS., BOROUGH OF MANHATTAN, FOR THE DEPARTMENT OF HEALTH OF THE CITY OF NEW YORK.

The time for the delivery of the supplies and the performance of the contract is thirty (30) consecutive working days.

No bond will be required with the bid, as heretofore, but will be required upon awarding of the contract in an amount equal to 50 per cent. of the contract. The bid, however, must be accompanied by a deposit of an amount of not less than 2½ per cent. of the amount of the bid. (As to form of deposit see general instructions.)

Bids will be compared and the contract awarded to the lowest bidder for the contract complete.

Plans may be seen and blank forms and further information may be obtained at the office of the Chief Clerk of the Department of Health, southwest corner of Centre and Walker sts., Borough of Manhattan.

ERNST J. LEDERLE, Ph.D., President; JOSEPH J. O'CONNELL, M.D., RHINE-LANDER WALDO, Board of Health.

Dated January 17, 1913.

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

DEPARTMENT OF HEALTH OF THE CITY OF NEW YORK, SOUTHWEST CORNER OF CENTRE AND WALKER STS., BOROUGH OF MANHATTAN, THE CITY OF NEW YORK.

SEALED BIDS OR ESTIMATES WILL BE received by the Board of Health of the Department of Health until 10:30 o'clock a. m. on

WEDNESDAY, JANUARY 29, 1913.

FOR FURNISHING ALL LABOR AND MATERIALS NECESSARY OR REQUIRED TO FURNISH AND INSTALL LIGHTING FIXTURES, ETC., TOGETHER WITH ALL NECESSARY ALTERATIONS AND OTHER WORK INCIDENTAL THERETO, FOR THE MEASLES BUILDING, ON THE GROUNDS OF THE WILLARD PARKER HOSPITAL, AT THE FOOT OF EAST 16TH STREET, BOROUGH OF MANHATTAN, CITY OF NEW YORK.

The time for the delivery of the supplies and the performance of the contract is sixty (60) consecutive working days.

No bond will be required with the bid, as heretofore, but will be required upon awarding of the contract in an amount equal to 50 per cent. of the contract. The bid, however, must be accompanied by a deposit of an amount of not less than 2½ per cent. of the amount of the bid. (As to form of deposit, see general instructions.)

Bids will be compared and the contract awarded to the lowest bidder for the entire contract. Plans and blank forms and further information may be obtained at the office of the Chief Clerk of the Department of Health, southwest corner of Centre and Walker sts., Borough of Manhattan.

ERNST J. LEDERLE, Ph.D., President; JOSEPH J. O'CONNELL, M.D., RHINE-LANDER WALDO, Board of Health.

Dated January 17, 1913.

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

NORMAL COLLEGE OF THE CITY OF NEW YORK.

NORMAL COLLEGE, CITY OF NEW YORK, BOARD OF TRUSTEES.

SEALED BIDS OR ESTIMATES WILL BE received by the Superintendent of School Buildings, at the Department of Education Building, corner of Park ave. and 59th st., Borough of Manhattan, until 4 o'clock p. m. on

MONDAY, JANUARY 27, 1913.

Borough of Manhattan.

FOR ITEM 3, INSTALLING ELECTRIC ELEVATOR IN THE FIRST PORTION OF THE NEW NORMAL COLLEGE BUILDINGS (THOMAS HUNTER HALL) ON THE WESTERLY SIDE OF LEXINGTON AVE., BETWEEN 68TH AND 69TH STS., BOROUGH OF MANHATTAN.

The time allowed to complete the whole work will be ninety (90) working days, as provided in the contract.

The amount of security required is Twenty-six Hundred Dollars (\$2,600).

Bids will be compared and the contract will be awarded in a lump sum to the lowest bidder.

Blank forms, plans and specifications may be obtained or seen at the office of the Superintendent of School Buildings, at Estimating Room, 9th floor, Hall of the Board of Education Building, Park ave. and 59th st., Borough of Manhattan.

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

Dated January 15, 1913.

j15,27

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

DEPARTMENT OF FINANCE.

Notice to Property Owners.

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 QUEENS:

SECOND WARD.

WIERFIELD STREET (Willow st.)—REGULATING, GRADING, CURBING, RECURBING, FLAGGING AND RESETTING MANHOLE COVERS, between Wyckoff ave. and Myrtle ave. Area of assessment: Both sides of Wierfield st., from Wyckoff ave. to Myrtle ave., and to the extent of half the block at the intersecting avenues.

—that the above assessment was confirmed by the Board of Assessors on January 21, 1913, and entered January 21, 1913, 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 assessment interest will be collected thereon, as provided by section 1019 of the Greater New York Charter.

Said section provides, in part, "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 Mechanics Bank Building, Court and Montague sts., Borough of Brooklyn, 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 March 24, 1913, 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.

WM. A. PRENDERGAST, Comptroller.

City of New York, Department of Finance, Comptroller's Office, January 22, 1913.

Westchester Creek; thence along the line of Westchester Creek and the East River to its intersection with the United States Reservation boundary line; thence northeasterly along the said reservation line to its intersection with the line of Pelham Bay; thence northerly along said line of Pelham Bay to its intersection with the southerly line of Town Dock road; thence along the southerly line of Town Dock road and the southerly line of the Eastern boulevard to its intersection with the westerly line of Fort Schuyler road; thence northeasterly along said line of Fort Schuyler road to its intersection with Bowne street; thence westerly along the southerly line of Bowne street to the westerly side of Balcom avenue; thence in a straight line to the point of intersection with the westerly prolongation of the southerly line of Thirteenth street (Ellis avenue) with the westerly line of Westchester Creek; thence westerly along said prolongation and southerly line of Thirteenth street (Ellis avenue) 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 by section 1019 of the Greater New York Charter.

Said section provides, in part, "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 Mechanics Bank Building, Court and Montague sts., Borough of Brooklyn, 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 March 24, 1913, 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.

WM. A. PRENDERGAST, Comptroller.

City of New York, Department of Finance, Comptroller's Office, January 21, 1913.

j24,4

AVENUE K—PAVING, from Coney Island ave. to Ocean ave. Parking a strip 10 feet in width in centre of street for each block, excepting between E. 15th and E. 16th st. Area of assessment: Both sides of Avenue K, from Coney Island ave. to Ocean ave., and to the extent of half the block at the intersecting streets and avenues.

EAST THIRTEENTH STREET—REGULATING, GRADING, CURBING, CURBING AND FLAGGING, from Avenue I to Avenue J. Area of assessment: Both sides of E. 13th st., from Avenue I to Avenue J, and to the extent of half the block at the intersecting avenues.

THIRTY-FIRST WARD, SECTION 21.

WEST SECOND STREET—REGULATING, GRADING, CURBING AND FLAGGING, between Neptune and West aves. Area of assessment: Both sides of W. 2d st., between Neptune and West aves., and to the extent of half the block at the intersecting avenues.

—that the same were confirmed by the Board of Assessors on January 21, 1913, and entered January 21, 1913, 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 by section 1019 of the Greater New York Charter.

Said section provides, in part, "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 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 sts., Borough of Brooklyn, 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 March 24, 1913, 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.

WM. A. PRENDERGAST, Comptroller.

City of New York, Department of Finance, Comptroller's Office, January 21, 1913.

j24,4

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 BROOKLYN:

TWELFTH WARD, SECTION 2; TWENTY-SECOND WARD, SECTIONS 3 AND 4; TWENTY-NINTH WARD, SECTION 16, AND THIRTIETH WARD, SECTION 18.

LAYING SIDEWALKS on HOWARD PLACE, west side, between Windsor place and Prospect ave.; both sides of NELSON STREET, between Hicks st. and Hamilton ave.; south side of EIGHTEENTH STREET, between 10th and 11th aves.; both sides of EIGHTY-FIFTH STREET, between Colonial road and Ridge boulevard, and south side of PARKSIDE AVENUE, between Ocean and Flatbush aves. Area of assessment: West side of Howard place, between Prospect ave. and Windsor place; north side of Nelson st., between Hicks st. and Hamilton ave., and south side to extent of 150 feet east of Hicks st.; Lots 12, 18 and 19, Block 884; both sides of 85th st., between Colonial road and Ridge boulevard; Lots 7 and 9, Block

of assessment: Extends to within one half of the block at the intersecting and terminating streets.—that the same was confirmed by the Board of Revision of Assessments January 17, 1913, and entered January 17, 1913, 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 assessment, interest will be collected thereon, as provided in section 1019 of the Greater New York Charter.

Said section provides, in part, "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 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 Bergen Building, fourth floor, southeast corner of Arthur and Tremont aves., 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 March 15, 1913, 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 assessments became liens to the date of payment.

WM. A. PRENDERGAST, Comptroller.
City of New York, Department of Finance, Comptroller's Office, January 17, 1913. j17,28

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 BROOKLYN:

SEVENTEENTH WARD, SECTION 9.

NORTH HENRY STREET—REGULATING, GRADING AND CURBING, between Norman and Greenpoint aves. Area of assessment: Both sides of N. Henry st., from Norman to Greenpoint aves., and to the extent of half the block at the intersecting avenues.—that the same was confirmed by the Board of Assessors on January 14, 1913, and entered January 14, 1913, 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 assessment, interest will be collected thereon, as provided by section 1019 of the Greater New York Charter.

Said section provides, in part, "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 Mechanics Bank Building, Court and Montague sts., Borough of Brooklyn, 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 March 15, 1913, 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 assessment became a lien to the date of payment.

WILLIAM A. PRENDERGAST, Comptroller.
City of New York, Department of Finance, Comptroller's Office, January 14, 1913. j17,28

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 QUEENS:

FIRST WARD.

NORTH WASHINGTON PLACE—REGULATING, CURBING, CURBING AND LAVING SIDEWALKS from Wyckoff ave. to Myrtle ave. Area of assessment: Both sides of N. Washington place, from Wyckoff ave. to Myrtle ave., and to the extent of half the block at the intersecting streets.

SECOND WARD.

CENTRE STREET—REGULATING, GRADING, CURBING AND LAVING SIDEWALKS from Wyckoff ave. to Myrtle ave. Area of assessment: Both sides of Centre st., from Wyckoff ave. to Myrtle ave., and to the extent of half the block at the intersecting avenues.—that the above assessments were confirmed by the Board of Assessors on January 14, 1913, and entered January 14, 1913, 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 by section 1019 of the Greater New York Charter.

Said section provides, in part, "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 for NORTH WASHINGTON PLACE—REGULATING, Etc., exceeding five per centum of the assessed valuation for the year 1912, of the property affected thereby, has been divided into ten annual instalments, according to the provisions of section 1019 of the Greater New York Charter. The instalments not due, with interest at the rate of five per centum per annum to the date of payment, may be paid at any time.

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, Municipal Building, Court House square, Long Island City, Borough of Queens, 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 March 15, 1913, 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 assessments became liens to the date of payment.

WM. A. PRENDERGAST, Comptroller.
City of New York, Department of Finance, Comptroller's Office, January 14, 1913. j17,28

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 BOROUGHS OF MANHATTAN AND THE BRONX.

TWENTY-FOURTH WARD, SECTION 13.

WEST TWO HUNDRED AND THIRTY-FIRST STREET—OPENING, from Bailey ave. to Riverdale ave. Confirmed December 12, 1912; entered January 15, 1913. Area of assessment includes all these 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 on a line bisecting the angle formed by the intersection of the prolongations of the centre lines of W. 232d st. and W. 234th st., as laid out between Spuyten Duyvil road and Kingsbridge ave., distant 100 feet westwardly from the westerly line of Riverdale ave., the said distance being measured at right angles to the line of Riverdale ave., and running thence southwardly along the said bisecting line to the intersection with the prolongation of a line midway between W. 232d st. and W. 234th st. as laid out between Kingsbridge ave. and Broadway; thence southwardly along the said line midway between W. 232d st. and W. 234th st. to the northwesterly line of Broadway; thence eastwardly in a straight line to a point on the southeasterly line of Broadway where it is intersected by a line bisecting the angle formed by the intersection of the prolongations of the centre lines of W. 233d st. and W. 234th st. as laid out between Broadway and Bailey ave.; thence southeastwardly along the said bisecting line to a point distant 100 feet southeasterly from the southeasterly line of Bailey ave., the said distance being measured at right angles to the line of Bailey ave.; thence southwardly and always distant 100 feet southeasterly from and parallel with the southeasterly line of Bailey ave. to the intersection with the prolongation of a line distant 200 feet southwesterly from and parallel with the southwesterly line of W. 230th st., as laid out between Bailey ave. and Broadway, the said distance being measured at right angles to the line of W. 230th st.; thence northwardly along the said line parallel with W. 230th st. and the prolongations of the said line to the intersection with the northwesterly line of Broadway; thence northwardly in a straight line to a point on the northwesterly line of Tibbett ave. where it is intersected by a line distant 200 feet southwesterly from and parallel with the southwesterly line of W. 230th st., as laid out between Tibbett ave. and Spuyten Duyvil road; thence northwardly along the said line parallel with W. 230th st. to a point distant 100 feet northwesterly from the northwesterly line of Spuyten Duyvil road, the said distance being measured at right angles to the line of Spuyten Duyvil road; thence northwardly and always distant 100 feet northwesterly from and parallel with the northwesterly lines of Spuyten Duyvil road and Riverdale ave. to the point or place of beginning.

The above entitled assessment was entered on the date hereinbefore given in the Record of Titles and 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 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 Bergen Building, fourth floor, southeast corner of Arthur and Tremont aves., 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 March 15, 1913, 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 assessments became liens to the date of payment.

WILLIAM A. PRENDERGAST, Comptroller.
City of New York, Department of Finance, Comptroller's Office, January 14, 1913. j17,28

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 QUEENS:

SECOND WARD.

CENTRE STREET—REGULATING, GRADING, CURBING AND LAVING SIDEWALKS from Wyckoff ave. to Myrtle ave. Area of assessment: Both sides of Centre st., from Wyckoff ave. to Myrtle ave., and to the extent of half the block at the intersecting avenues.—that the above assessments were confirmed by the Board of Assessors on January 14, 1913, and entered January 14, 1913, 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 by section 1019 of the Greater New York Charter.

Said section provides, in part, "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."

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WILLIAM A. PRENDERGAST, Comptroller.
City of New York, Department of Finance, Comptroller's Office, January 14, 1913. j17,28

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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

Blank forms may be obtained and plans may be seen at the office of the Department of Parks, Boroughs of Manhattan and Richmond, Arsenal, Central Park, 64th st. and 5th ave., Borough of Manhattan.

CHARLES B. STOVER, President; THOMAS J. HIGGINS, MICHAEL J. KENNEDY, WALTER G. ELIOT, Commissioners of Parks.

j18,30

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

OFFICE OF THE DEPARTMENT OF PARKS, ARSENAL BUILDING, 5TH AVE. AND 64TH ST., BOROUGH OF MANHATTAN, 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, JANUARY 30, 1913.

Borough of Manhattan.
FOR FURNISHING AND DELIVERING THREE TEAMS OF HEAVY DRAFT HORSES.

Time allowed for the completion of this contract is thirty days.

The amount of security required is Fourteen Hundred Dollars (\$1,400).

Certified check or cash to the sum of Seventy Dollars (\$70) must accompany bid.

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, Arsenal, Central Park, 64th st. and 5th ave., Borough of Manhattan, New York City.

CHARLES B. STOVER, President; THOMAS J. HIGGINS, MICHAEL J. KENNEDY, WALTER G. ELIOT, Commissioners of Parks.

j18,30

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

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THURSDAY, JANUARY 30, 1913.

Borough of Manhattan.
FOR FURNISHING AND DELIVERING GRAVEL.

Time for delivery, as required before December 31, 1913.

The amount of the security required is Seven Thousand Dollars (\$7,000).

Certified check or cash to the sum of Three Hundred and Fifty Dollars (\$350) must accompany bid.

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

Bids must be submitted in duplicate in separate envelopes.

Blank forms may be obtained at the office of the Department of Parks, Arsenal, Central Park, 64th st. and 5th ave., Borough of Manhattan, New York City.

CHARLES B. STOVER, President; THOMAS J. HIGGINS, MICHAEL J. KENNEDY, WALTER G. ELIOT, Commissioners of Parks.

j18,30

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

DEPARTMENT OF STREET CLEANING.

MAIN OFFICE OF THE DEPARTMENT OF STREET CLEANING, ROOM 1403, NOS. 13-21 PARK ROW, BOROUGH OF MANHATTAN, THE CITY OF NEW YORK. SEALED BIDS OR ESTIMATES WILL BE received by the Commissioner of Street Cleaning at the above office until 12 o'clock m. on

FRIDAY, JANUARY 31, 1913.

Borough of The Bronx.

CONTRACT FOR FURNISHING ALL THE LABOR AND MATERIALS REQUIRED FOR THE CONSTRUCTION OF A COVERED DUMPING BOARD AND RUNWAY ON PIER AT LINCOLN AVE. AND HARLEM RIVER, BOROUGH OF THE BRONX, CITY OF NEW YORK.

The time for the completion of the work and the full performance of the contract is ninety (90) days.

The amount of security required is Three Thousand Dollars (\$3,000).

The Board of Estimate and Apportionment, by resolution of July 17, 1911, approved of by the Board of Aldermen by resolution of July 25, 1911 (received from the Mayor September 19, 1911, without his approval or disapproval thereof), authorized the issue of corporate stock for the above mentioned work to the amount of \$7,000. Bids in excess of the above amount will not be considered.

Bidders will state one aggregate price, as the contract will be entire and for a complete job.

Bidders must write out the total amount of their bid or estimate, in addition to inserting the same in figures.

Contract if awarded will be awarded to the lowest bidder.

Blank forms and further information may be obtained at the office of the Department of Street Cleaning, Borough of Manhattan, 13-21 Park row, and the plans and drawings may be seen at the office of the Architect, Aymar Embury II, Borough of Manhattan, 132 Madison ave.

WM. H. EDWARDS, Commissioner.

j21,31

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

DEPARTMENT OF PUBLIC CHARITIES.

DEPARTMENT OF PUBLIC CHARITIES, FOOT OF E. 26TH ST., 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, FEBRUARY 3, 1913.

FOR FURNISHING AND DELIVERING BUILDING MATERIALS, PAINTS, OILS, GLASS, CORDAGE, HARDWARE, METALS, WOODENWARE, LEATHER, VEHICLES AND OTHER MISCELLANEOUS SUPPLIES.

The time for the performance of the contract is during the year 1913.

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

The bidder will state the price per pound or other unit, by which the bids will be tested. The extensions must be made and footed up, as the bids will be read from the total and awards made to the lowest bidder on each class, line or item, as stated in the specifications.

Bids must be submitted in duplicate, each in a separate envelope. No bid will be accepted unless this provision is complied with.

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under Broadway to a point about 93 feet north of the intersection of the easterly building line of Broadway with the northerly building line of E. 13th st.

The said Sections Nos. 1, 2, 3, 4 and 5 of the said Broadway-Fifty-ninth Street Rapid Transit Railroad may be briefly described as follows:

Section No. 1. Beginning at a point on Broadway about 93 feet north of the intersection of the easterly building line of Broadway with the northerly building line of E. 13th st. and extending thence northerly under Broadway, Union square and Broadway again to a point about 130 feet north of the intersection of the easterly building line of Broadway with the northerly building line of W. 26th st.

Section No. 2. Beginning at a point on Broadway about 130 feet north of the intersection of the easterly building line of Broadway with the northerly building line of W. 26th st. and extending thence northerly under Broadway to a point about 30 feet south of the intersection of the easterly building line of Broadway with the southerly building line of W. 39th st.

Section No. 3. Beginning at a point on Broadway about 30 feet south of the intersection of the easterly building line of Broadway with the southerly building line of W. 39th st. and extending thence northerly under Broadway and 7th ave. to a point in 7th ave. about 52 feet south of the southerly building line of West 51st st.

Section No. 4. Beginning at a point on 7th ave. about 52 feet south of the southerly building line of W. 51st st. and extending thence northerly under 7th ave. and Central Park to a point in Central Park about 115 feet north of the southerly building line of W. 59th st. and about 45 feet east of the easterly building line of 7th ave. produced.

Section No. 5. Beginning at a point in Central Park about 115 feet north of the southerly building line of W. 59th st. and about 45 feet east of the easterly building line of 7th ave. produced, and extending thence easterly under Central Park to a point about opposite the intersection of the westerly building line of 6th ave. with the southerly building line of 59th st., extending thence easterly under 59th st., the southeast corner of Central Park and the plaza at the intersection of 5th ave. and 59th and 60th sts., where the line divides into two branches, one extending easterly under E. 59th st. to about the easterly curb line of 2d ave. and the other extending easterly under E. 60th st. to about the easterly curb line of 2d ave.

Dated New York, January 13, 1913.

PUBLIC SERVICE COMMISSION FOR THE FIRST DISTRICT, by WILLIAM R. WILLCOX, Chairman,

TRAVIS H. WHITNEY, Secretary. j15,30

INVITATION TO CONTRACTORS.

PART OF ROUTES NO. 36 AND 37. THE CITY OF NEW YORK, ACTING BY the Public Service Commission for the First District (hereinafter called "the Commission") invites proposals to construct Section No. 2 of the Astoria, Woodside and Corona Rapid Transit Railroad.

The points within the City between which the said part is to run and the route or routes to be followed are briefly as follows:

Section No. 2. Beginning at a point on Second (formerly DeBevoise) avenue in the Borough of Queens about three hundred (300) feet south of the centre line of Beebe avenue and extending thence along and over Second avenue to a point about three hundred and thirty (330) feet south of the centre line of Ditmars avenue; with local stations at Beebe avenue, Washington avenue, Broadway, Grand avenue, and Ditmars avenue, and with an express station at Hoyt avenue.

The general plan of construction calls for an elevated railroad. The details of the construction of the railroad and appurtenances are more particularly indicated on the contract drawings.

Bidders will not be required to provide or lay tracks or ties, nor to do station finish work.

The work of construction under the contract will include the construction of all necessary sewers and connections, along the route of the Railroad; also the necessary support, maintenance, readjustment and reconstruction of vaults adjacent to buildings, pipes, tubes, conduits, subways or other subsurface structures; the support and care of all buildings, monuments, surface railroads and other structures, etc., affected by or interfered with during the construction of the work; also the restoration of the sidewalks and roadways.

Bidders must examine the form of contract and the specifications, maps and plans; must visit the location of the work and inform themselves of the present conditions along the line thereof and make their own estimates of the facilities and difficulties attending the execution of the proposed work.

A fuller description of the work to be done is set forth, and other requirements, provisions, details and specifications are stated, in the printed form of contract and in the contract drawings therein referred to. Printed copies of the form of contract, bond and contractor's proposal may be had on application at the office of the Commission, No. 154 Nassau street, Borough of Manhattan, City of New York. The contract drawings may be inspected at the same office, and copies thereof may be purchased by prospective bidders on payment of five dollars (\$5.00). The printed form of contract and the contract drawings are to be deemed a part of this invitation.

Partial payments to the Contractor will be made monthly as the work proceeds as provided in the form of contract.

The Contractor will be required to complete the work as soon as practicable and within a period of eighteen (18) months from the date of the delivery of this contract.

Sealed bids or proposals will be received at the office of the Commission at No. 154 Nassau street, Borough of Manhattan, City of New York, until the 28th day of January, 1913, at twelve (12) o'clock noon, at which time, or at a later date to be fixed by the Commission, the proposals will be publicly opened.

Proposals must be in the form prescribed by the Commission, copies of which may be obtained at the office of the Commission.

A statement based upon estimate of the Engineer of the quantities of the various classes of the work and of the nature and extent as near as practicable of the work required is to be found in the schedule forming part of the form of Contractor's Proposal. The quantities given in such schedule are approximate only, being given as a basis for the uniform comparison of bids and no claim is to be made against the City on account of any excess or deficiency, absolute or relative, in the same, except as provided in the specifications and form of contract.

All proposals must, when submitted, be enclosed in a sealed envelope endorsed "Proposal for Constructing Part of Rapid Transit Railroad — Routes No. 36 & 37, Section No. 2" and must be delivered to the Commission or its Secretary; and in the presence of the person submitting the proposal, it will be deposited in a sealed box in which all proposals will be deposited. No proposal will be received or deposited unless accompanied by a separate certified check drawn upon a national or state bank or trust company having its principal office in the City of New York, sat-

isfactory to the Commission and payable to the order of the Comptroller of The City of New York for the sum of fifteen thousand (\$15,000) dollars. Such check must not be enclosed in the envelope containing the proposal.

The *Usit Prices must not be improperly balanced, and any bid which the Commission considers detrimental to the City's interests may be rejected.*

No proposal, after it shall have been deposited with the Commission, will be allowed to be withdrawn for any reason whatever.

The award of the contract will be made by the Commission as soon as practicable after the opening of the proposals.

Bidders whose proposals are otherwise satisfactory, in case the sureties or securities named by them are not approved by the Commission, may substitute in their proposals the names of other sureties or securities approved by the Commission, but such substitution must be made within five (5) days after notice of disapproval, unless such period is extended by the Commission.

A bidder whose proposal shall be accepted shall, in person or by duly authorized representative, attend at the said office of the Commission within ten (10) days after the delivery of a notice by the Commission that his proposal is accepted and that the contract is consented to by the Board of Estimate and Apportionment, and such bidder shall then deliver a contract in the form referred to, duly executed and with its execution duly proved.

At the time of the delivery of the contract, the Contractor will be required to furnish security to the City by giving a bond for fifty thousand (\$50,000) dollars. At the option of the successful bidder cash or approved securities may be deposited instead of giving a bond. If securities are deposited in place of a bond under this contract, they must be of the character of securities in which Savings Banks may invest their funds and must be approved by the Commission.

The Contractor's bond must be in the form annexed to the form of contract.

In addition and as further security fifteen (15%) per centum of the amounts certified from time to time to be due to the Contractor will be deducted until the amounts so deducted and retained shall equal the sum of one hundred thousand (\$100,000) dollars. Thereafter there shall be so deducted and retained for such purpose ten (10%) per centum of the amounts certified from time to time to be due to the Contractor. The Contractor may from time to time withdraw portions of the amounts so retained upon depositing in lieu thereof corporate stock of The City of New York equal in market value to the amount so withdrawn.

In case of failure or neglect to execute and deliver the contract or to execute and deliver the required bond or to make the required deposit, such bidder will, at the option of the Commission, be deemed either to have made the contract or to have abandoned the contract. In the latter case, the Commission will give notice thereof to such defaulting bidder, and the Commission may thereupon proceed to make another contract with such, if any, of the original bidders as, in the opinion of the Commission, it will be to the best interests of the City to contract with, or may by new advertisement invite further proposals. The defaulting bidder shall thereupon be liable to the City for all loss and damage by it sustained, including the excess, if any, of the amount it shall pay any other Contractor over the amount of the bid of such defaulting bidder.

If the Commission shall give notice to any bidder that his or its proposal is accepted and that the contract is consented to by the Board of Estimate and Apportionment, and if the bidder shall fail within ten (10) days thereafter or within such further period, if any, as may be prescribed by the Commission, to execute and deliver the contract and to execute and deliver the bond with sureties, or to make the required deposit, then the Invitation to Contractors and proposal accepted as aforesaid shall be a contract binding the bidder to pay to the City the damage by it sustained by reason of such failure, and in such case the bidder shall, by the terms of the proposal, absolutely assign to the City the ownership of the check accompanying his or its proposal as a payment on account of such damages.

All such deposits made by bidders whose proposals shall not be accepted by the Commission will be returned to the person or persons making the same within five (5) days after the contract shall be executed and delivered. The deposit of the successful bidder will be returned when the contract is executed and its provisions in respect of the bond or deposit are complied with.

The right to reject any and all bids is reserved.

New York, January 10, 1913.

PUBLIC SERVICE COMMISSION FOR THE FIRST DISTRICT, by WILLIAM R. WILLCOX, Chairman,

TRAVIS H. WHITNEY, Secretary. j13,28

BOROUGH OF RICHMOND.

OFFICE OF THE PRESIDENT OF THE BOROUGH OF RICHMOND, BOROUGH HALL, ST. GEORGE, NEW BRIGHTON, N. Y. CITY.

SEALED BIDS OR ESTIMATES WILL BE RECEIVED BY THE PRESIDENT OF THE BOROUGH OF RICHMOND, AT THE ABOVE OFFICE, UNTIL 12 O'CLOCK NOON ON

TUESDAY, FEBRUARY 4, 1913.

Borough of Richmond.

FOR FURNISHING ALL THE LABOR AND MATERIALS REQUIRED FOR FURNISHING AND DELIVERING TWO (2) HEATER TANK WAGONS AS PER SPECIFICATIONS ANNEXED.

The time for the completion of the work and the full performance of the contract is ninety (90) days.

The amount of security required is Eight Hundred Dollars (\$800).

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

Bidders are requested to make their bids or estimates upon the blank form prepared by the President, a copy of which, with the proper envelope in which to enclose 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 thereto at the office of the said President. The plans and drawings may be seen and other information obtained at the office of the Commissioner of Public Works of the Borough of Richmond, Borough Hall, New Brighton, Borough of Richmond.

GEORGE CROMWELL, President. j24, f4

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

OFFICE OF THE PRESIDENT OF THE BOROUGH OF RICHMOND, BOROUGH HALL, ST. GEORGE, NEW BRIGHTON, N. Y. CITY.

SEALED BIDS OR ESTIMATES WILL BE RECEIVED BY THE PRESIDENT OF THE BOROUGH OF RICHMOND, AT THE ABOVE OFFICE, UNTIL 12 O'CLOCK NOON ON

TUESDAY, JANUARY 22, 1913.

Borough of Richmond.

NO. 1. FOR FURNISHING ALL THE LABOR AND MATERIALS REQUIRED FOR INSTALLING PLUMBING WORK, IN THE ADDITION TO COUNTY CLERK'S OFFICE AT RICHMOND, BOROUGH OF RICHMOND, CITY OF NEW YORK.

The time for the completion of the work and the full performance of the contract is 90 days.

The amount of security required is Two Hundred Dollars (\$200).

NO. 2. FOR FURNISHING ALL THE LABOR AND MATERIALS REQUIRED FOR INSTALLING STEEL FILING CASES WITH NECESSARY MASON, CARPENTER AND ELECTRIC WORK AND TILING, IN THE ADDITION TO COUNTY CLERK'S OFFICE AT RICHMOND, BOROUGH OF RICHMOND, CITY OF NEW YORK.

The time for the completion of the work and the full performance of the contract is 90 days.

The amount of security required is Two Thousand Two Hundred and Fifty Dollars (\$2,250).

NO. 4. FOR REGULATING, GRADING AND REGRADING, SETTING AND RESETTING CURBSTONE, FLAGGING AND REFLAGGING THE SIDEWALKS, LAYING AND RELAYING CROSSWALKS, BUILDING APPROACHES AND ERRECTING FENCES IN SPUTYEN DUYVIL ROAD, FROM JOHNSON AVE. TO THE NORTHERLY SIDE OF W. 230TH ST., TOGETHER WITH ALL WORK INCIDENTAL THERETO.

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

100 cubic yards of excavation of all kinds.

8,600 cubic yards of filling.

1,200 linear feet of new curb.

150 linear feet of old curb.

4,600 square feet of new bluestone flagging.

600 square feet of old flagging.

700 square feet of new bridgestone.

150 cubic yards of dry rubble masonry.

100 linear feet of vitrified pipe, 12 inches in diameter.

750 linear feet of guard rail.

The time allowed for the completion of the work will be 75 working days.

The amount of security required will be Two Thousand Two Hundred and Fifty Dollars (\$2,250).

NO. 5. FOR REGULATING, GRADING, SETTING CURBSTONE, FLAGGING SIDEWALKS, LAYING CROSSWALKS, BUILDING APPROACHES AND ERRECTING FENCES WHERE NECESSARY IN AND PAVING WITH BITUMINOUS CONCRETE ON A CEMENT CONCRETE FOUNDATION THE ROADWAY OF E. 202D ST. FROM WEBSTER AVE. TO THE NEW YORK AND HARLEM R. R. TOGETHER WITH ALL WORK INCIDENTAL THERETO (PRELIMINARY PAVEMENT).

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

760 square yards of completed bituminous concrete pavement and keeping the pavement in repair for five years from date of acceptance.

86 cubic yards of Class B concrete.

220 cubic yards of excavation of all kinds.

30 cubic yards of filling.

450 linear feet of new curb.

31 linear feet of old curb.

1,740 square feet of concrete sidewalk.

The time allowed for the completion of the work will be 30 consecutive working days.

The amount of security required will be Seven Hundred Dollars (\$700).

NO. 6. FOR PAVING WITH BITUMINOUS CONCRETE ON A CEMENT CONCRETE FOUNDATION THE ROADWAY OF LIND AVE. FROM THE 23D AND 24TH WARD LINE TO AQUEDUCT AVE.; AQUEDUCT AVE. TO LIND AVE. TO THE NEW YORK AND HARLEM R. R. TOGETHER WITH ALL WORK INCIDENTAL THERETO (PRELIMINARY PAVEMENT).

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

4,440 square yards of completed bituminous concrete pavement and keeping the pavement in repair for five years from date of acceptance.

505 cubic yards of Class B concrete.

1,000 linear feet of curbstone, adjusted.

The time allowed for the completion of the work will be 40 consecutive working days.

The amount of security required will be Two Thousand Eight Hundred Dollars (\$2,800).

NO. 7. FOR PAVING WITH GRANITE BLOCKS ON A SAND FOUNDATION THE ROADWAY OF RIVER AVE. FROM E. 149TH ST. TO A POINT ABOUT 451 FEET SOUTH OF E. 151ST ST. AND SETTING CURB WHERE NECESSARY, TOGETHER WITH ALL WORK INCIDENTAL THERETO (PRELIMINARY PAVEMENT).

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

150 linear feet of new curbstone, furnished and set.

1,390 linear feet of old curbstone, rejoined, recut on top and reset.

100 square feet of new bridgestone for crosswalks, furnished and laid.

520 square feet of old bridgestone, rejoined and relaid.

The time allowed for the completion of the work will be 60 consecutive working days.

1,000 feet (B. M.) of timber.
2,000 pounds of steel bars.
50 linear feet of pipe drain, 12-inch to 24-inch.
The time allowed for the completion of the work will be 160 consecutive working days.
The amount of security required will be Five Thousand Dollars (\$5,000).

Blank forms can be obtained upon application therefor, the plans and specifications may be seen and other information obtained at said office. CYRUS C. MILLER, President. j15,27

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

MUNICIPAL CIVIL SERVICE COMMISSION.

MUNICIPAL CIVIL SERVICE COMMISSION, 299 BROADWAY, NEW YORK, January 23, 1913. PUBLIC NOTICE IS HEREBY GIVEN THAT applications will be received from

THURSDAY, JANUARY 23, 1913, TO 4 P. M.

THURSDAY, FEBRUARY 6, 1913,

for the position of

SEARCHER.

No application delivered at the office of the Commission, by mail or otherwise, after 4 p. m. Thursday, February 6, 1913, will be accepted.

The examination will be held FRIDAY, FEBRUARY 28, 1913, at 10 o'clock a. m.

The subjects and weights of the examination are as follows: Duties, 6; Experience, 3; Arithmetic, 1. 70 per cent. is required on the Duties paper and 70 per cent. on all.

Candidates are expected to be familiar with the laws and the methods used in accordance therewith, relative to the collection of taxes and other indebtedness due to The City of New York. They should have knowledge of the keeping of records in the several County offices and in State Departments having office in New York City.

Minimum age, 21 years; several vacancies in the Department of Finance at \$1,050 per annum.

Application blanks will be mailed upon request, but the Commission will not guarantee the delivery of the same.

F. A. SPENCER, Secretary. j23,6

MUNICIPAL CIVIL SERVICE COMMISSION, 299 BROADWAY, NEW YORK, January 14, 1913. PUBLIC NOTICE IS HEREBY GIVEN THAT applications will be received from

TUESDAY, JANUARY 14, 1913, TO 4 P. M.

TUESDAY, JANUARY 28, 1913,

for the position of

ARCHITECTURAL DRAFTSMAN, GRADES C AND D.

No application delivered at the office of the Commission, by mail or otherwise, after 4 p. m., January 28, 1913, will be accepted.

The examination will be held on TUESDAY AND WEDNESDAY, FEBRUARY 25 AND 26, 1913, at ten o'clock a. m.

The subjects and weights of the examination are as follows: Technical, 8; Experience, 2. Seventy-five per cent. is required on the technical paper and seventy per cent. on all.

SCHEME OF EXAMINATION.

First Day.

Data for each drawing and the scale to be used will be furnished to applicants on examination day.

DRAWINGS REQUIRED.

Hours 10 to 12.40.

Q. 1 and 2. Accurate working drawing on white paper of part of plan of a given building. Lettering.

Hours 1 to 2.30.

Q. 3. For Grade C: Ink tracing. For Grade D: Problem in design.

Hours 2.30 to 5.

Q. 4 and 5. Working drawings in pencil of parts marked on a given elevation of a building.

Second Day.

Hours 10 to 11.

Q. 6. Scale drawing of a given ornament.

Hours 11 to 1.

Q. 7, 8 and 9. Constructional details and design.

Hours 1.20 to 5.

Q. 10. Questions in mensuration and arithmetic.

Candidates must furnish the following: Drawing instruments, T-square, triangle, scale, etc.; pencils, crayons or simple washes, inks, pens, drawing board no less than 23 inches by 31 inches. Other material will be furnished by the Commission.

Minimum age, 18 years. One vacancy in the Department of Parks, Boroughs of Manhattan and Richmond, at \$1,500 per annum.

Application blanks will be mailed upon request, but the Commission will not guarantee the delivery of the same.

F. A. SPENCER, Secretary. j14,28

MUNICIPAL CIVIL SERVICE COMMISSION, 299 BROADWAY, NEW YORK, January 11, 1913. PUBLIC NOTICE IS HEREBY GIVEN THAT applications will be received from

MONDAY, JANUARY 13, 1913, TO 4 P. M.

MONDAY, JANUARY 27, 1913,

for the position of CIVIL SERVICE EXAMINER (MALE AND FEMALE).

No application delivered at the office of the Commission, by mail or otherwise, after 4 p. m., January 27, 1913, will be accepted.

The examination will be held FRIDAY, FEBRUARY 7, 1913, at 10 o'clock a. m.

The subjects and weights of the examination are as follows: Experience, 1; Government, 3; Duties, 6. 70 per cent. is required on the Duties paper and 70 per cent. on all.

Minimum age, 21 years; two vacancies; salary begins at \$1,800 per annum.

There will be appointments to per diem positions at \$10 per day when employed.

Application blanks will be mailed upon request, but the Commission will not guarantee the delivery of the same.

F. A. SPENCER, Secretary. j11,27

MUNICIPAL CIVIL SERVICE COMMISSION, 299 BROADWAY, NEW YORK, January 10, 1913. PUBLIC NOTICE IS HEREBY GIVEN THAT applications will be received from

FRIDAY, JANUARY 10, 1913, TO 4 P. M.

FRIDAY, JANUARY 24, 1913,

for the position of LAW CLERK, GRADES 1 AND 2.

No application delivered at the office of the Commission, by mail or otherwise, after 4 p. m., January 24, 1913, will be accepted.

The examination will be held WEDNESDAY, FEBRUARY 19, 1913, at 10 o'clock a. m.

The subjects and weights of the examination are as follows: Handwriting, 1; Letter, 2; Arithmetic, 2; Duties, 5. Seventy per cent. is required on the final average.

Minimum age, 21 years; no vacancies at present; salary, \$900 per annum up to but not including \$2,250 per annum.

Application blanks will be mailed upon request, but the Commission will not guarantee the delivery of the same.

F. A. SPENCER, Secretary. j10,24

FIRE DEPARTMENT.

HEADQUARTERS OF THE FIRE DEPARTMENT OF THE CITY OF NEW YORK, NOS. 157 AND 159 E. 67TH ST., 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

TUESDAY, FEBRUARY 4, 1913.

FOR FURNISHING ALL THE LABOR AND MATERIALS REQUIRED FOR REPAIRS TO ASPHALT FLOORS IN QUARTERS OF VARIOUS COMPANIES IN THE BOROUGHS OF MANHATTAN, THE BRONX, RICHMOND, BROOKLYN AND QUEENS.

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

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

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 E. 67th st., Manhattan.

JOSEPH JOHNSON, Fire Commissioner. j23,14

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

Blank forms, plans and specifications may be obtained or seen at the office of the Superintendent at Estimating Room, 9th floor, Hall of the Board of Education, Park ave. and 59th st., Borough of Manhattan, and also at branch office, No. 131 Livingston st., Borough of Brooklyn.

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

Dated January 15, 1913. j15,27

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

DEPARTMENT OF EDUCATION, CORNER OF PARK AVE. AND 59TH ST., 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 4 O'CLOCK P. M. ON

MONDAY, JANUARY 27, 1913.

Borough of Queens.

NO. 3. FOR ITEM 1, GENERAL CONSTRUCTION, ALSO ITEM 2, PLUMBING AND DRAINAGE OF ADDITION TO PUBLIC SCHOOL 71, ON THE EASTERN SIDE OF FOREST AVE., ABOUT 100 FEET NORTH OF PROSPECT PLACE, EAST WILLIAMSBURG, BOROUGH OF QUEENS.

The time allowed to complete the whole work will be two hundred and seventy-five (275) working days, as provided in the contract.

The amount of security required is as follows: Item 1, \$60,000; item 2, \$6,000.

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

No. 3 the bidders must state the price of each item by which the bids will be tested.

Blank forms, plans and specifications may be obtained or seen at the office of the Superintendent, at Estimating Room, 9th floor, Hall of the Board of Education, Park ave. and 59th st., Borough of Manhattan, and also at branch office, No. 69 Broadway, Flushing, Borough of Queens.

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

Dated January 15, 1913. j15,27

[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.

2893. ALTERATION AND IMPROVEMENT TO SEWER IN 117TH ST., BETWEEN HARLEM RIVER AND PLEASANT AVE.

AFFECTING BLOCK NOS. 1715 AND 1716.

Borough of the Bronx.

2845. PAVING AQUEDUCT AVE., FROM W. 181ST ST. TO FORDHAM ROAD, AND CURBING WHERE NECESSARY.

2925. PAVING AND CURBING VALENTINE AVE., FROM E. 19TH ST. TO E. 20TH ST.

2955. REGULATING, GRADING, CURBING, FLAGGING, ETC., ROCHAMBEAU AVE., FROM 212TH ST. TO A POINT ABOUT 210 FEET SOUTH OF VAN CORTLANDT AVE.

2956. PAVING AND CURBING E. 239TH ST., FROM MARTHA AVE. TO VIREO AVE.

2957. PAVING AND CURBING WEBB AVE., FROM 188TH ST. TO KINGSBRIDGE ROAD.

THE AREA OF ASSESSMENT EXTENDS TO WITHIN ONE-HALF THE BLOCK AT THE INTERSECTING STREETS.

Borough of Richmond.

2746. CONSTRUCTING CURB IN GROVE ST., BETWEEN GORDON AND COURT STS.; INNIS ST., BETWEEN MORNINGSTAR ROAD AND JOHN ST.; MORNINGSTAR ROAD, BETWEEN RICHMOND TERRACE AND PROSPECT ST.; ST. MARYS AVE., BETWEEN TOMPKINS AVE. AND CHARLES ST.; BRIGHTON AVE., BETWEEN JERSEY ST. AND GLEN AVE. AND CONSTRUCTING CURB AND GUTTERS IN GREENLEAF AVE., BETWEEN POST AND MARION AVES.; HENRY ST., BETWEEN BOYD AND GROVE STS.; CLARK ST., BETWEEN BROAD ST. AND THE END OF THE STREET; GORDON ST., BETWEEN OSGOOD AVE. AND NORTH OF GROVE ST.; PINE ST., BETWEEN TARGEET ST. AND GORDON ST.; HUDSON ST., BETWEEN CEDAR ST. AND GORDON ST.; McKEON ST., BETWEEN GARDEN ST. AND QUINN ST.; TARGEET ST., BETWEEN LAUREL AVE. AND VAN DUZER ST.; SIMONSON AVE., BETWEEN RICHMOND TERRACE AND CEDAR ST.; SOUTH AVE., BETWEEN RICHMOND TERRACE AND RAILROAD CROSSING; AVENUE B, BETWEEN BENNETT ST. AND END OF STREET; SLEIGHT ST., BETWEEN LAFAYETTE AND NICHOLAS AVES.; NICHOLAS AVE., BETWEEN RICHMOND TERRACE AND INNIS ST., AND PENNSYLVANIA AVE., BETWEEN NEW YORK AVE. AND THE RAILROAD CROSSING, IN THE 1ST, 2D, 3D AND 4TH WARDS.

AFFECTING PROPERTY IN FRONT OF WHICH WORK WAS DONE.

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, 320 BROADWAY, NEW YORK, ON OR BEFORE FEBRUARY 25, 1913, AT 11 A. M., AT WHICH TIME AND PLACE THE SAID OBJECTIONS WILL BE HEARD AND TESTIMONY RECEIVED IN REFERENCE THERETO.

JOS. P. HENNESSY, WM. C. ORMOND, ANTONIO C. ASTARITA, Board of Assessors.

THOMAS J. DRENNAN, Secretary, 320 Broadway, City of New York, Borough of Manhattan, January 23, 1913. j23,53

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

AFFECTING BLOCK NUMBERS 47 AND 48.

2892. FLAGGING THE EAST SIDE OF WILLARD AVE., FROM JAMAICA AVE. TO FERRIS ST.; SOUTH SIDE OF FERRIS ST., FROM MANOR AVE. TO WILLARD ST.; SOUTH SIDE OF JAMAICA AVE., BETWEEN SHAW AVE. AND SUYDAM ST.; SOUTHWEST CORNER OF MANOR AVE. AND BRANDON ST.; EAST SIDE OF WOODHAVEN AVE., BETWEEN JAMAICA AVE. AND SYOSSET ST., 4TH WARD.

AFFECTING PROPERTY IN FRONT OF WHICH WORK WAS DONE.

2882. LAYING CEMENT SIDEWALKS ON ST. NICHOLAS AVE., BETWEEN LINDEN ST. AND MYRTLE AVE.; NORTHWEST CORNER OF MYRTLE AVE. AND WOODHORN ST.; SOUTHEAST CORNER OF STANHOPE ST. AND Onderdonk AVE.; WEST CORNER OF GREEN AVE. AND SENeca AVE.; AND SOUTH SIDE OF BLEECKER ST., BETWEEN SENeca AND CYPRESS AVES., 2D WARD.

AFFECTING PROPERTY IN FRONT OF WHICH WORK WAS DONE.

2886. FLAGGING EAST SIDE OF FLUSH

PUBLIC NOTICE IS HEREBY GIVEN THAT application will be made to the Supreme Court of the State of New York, at a Special Term thereof for the hearing of motions, to be held in and for the County of Kings, at the County Court House, in the Borough of Brooklyn, in The City of New York, on the 1st day of February, 1913, at the opening of Court on that day, or as soon thereafter as counsel can be heard, for the appointment of Commissioners of Appraisal to ascertain and appraise the compensation which ought justly to be made by The City of New York to the owners of or persons interested in the real estate in the Borough of Brooklyn, County of Kings, City of New York, sought to be acquired herein for the purpose of maintaining, preserving and increasing the supply of pure and wholesome water for the use of The City of New York and affected by this proceeding.

The boundaries of the real estate to be acquired or affected are as follows:

All that certain piece or parcel of real estate situated in the Thirtieth Ward, Borough of Brooklyn, County of Kings, City and State of New York, as follows:

Beginning at a point in the intersection of the northerly side of Sixty-first street with the westerly side of Eleventh avenue; running thence northerly along the westerly side of Eleventh avenue 100 feet; thence westerly and parallel to Sixty-first street 100 feet; thence southerly and parallel with Eleventh avenue 100 feet to the northerly side of Sixty-first street; thence easterly along the northerly side of Sixty-first street 100 feet to the point or place of beginning.

All of the aforesaid property is to be acquired by The City of New York in fee simple absolute for the purpose of maintaining, preserving and increasing the supply of pure and wholesome water for the use of The City of New York, Borough of Brooklyn.

The said real estate is more particularly shown by the parcel numbers 1, 2, 3, 4 and 5, respectively, upon a map entitled "City of New York, Department of Water Supply, Gas and Electricity, Borough of Brooklyn, map showing lands in The City of New York, Borough of Brooklyn, Kings County, to be acquired for the purposes of maintaining, preserving and increasing the supply of pure and wholesome water for the use of The City of New York, Borough of Brooklyn," which map was duly prepared and signed by Henry S. Thompson, Commissioner of Water Supply, Gas and Electricity, and adopted by the Board of Estimate and Apportionment in pursuance of the provisions of section 486 of chapter 466 of the Laws of 1901, as amended, on September 19, 1912, with a certificate of adoption thereof, signed by William J. Gaynor as Mayor, and by Henry S. Thompson as said Commissioner of Water Supply, Gas and Electricity. A copy of said map was filed on September 19, 1912, in the office of the said Commissioner of Water Supply, Gas and Electricity, and a copy of which said map was filed on the 16th day of December, 1912, in the office of the Register of the County of Kings.

All of the parcels, respectively designated on said map as Nos. 1, 2, 3, 4 and 5 are to be acquired in fee simple as hereinbefore set forth.

Dated New York, December 18, 1912.

ARCHIBALD R. WATSON, Corporation Counsel, Hall of Records, Borough of Manhattan, New York City. d20,27,3,10,17,24,31

SECOND 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 for the same purpose in fee, to the lands, tenements and hereditaments required for the opening and extending of CONSELYEA STREET, from Humboldt street to Maspeth avenue, in the Eighteenth Ward, Borough of Brooklyn, The City of New York.

NOTICE IS HEREBY GIVEN TO ALL PERSONS interested in the above entitled proceeding, and to the owner or owners, occupant or occupants of all houses and lots and improved and unimproved lands affected thereby, and to all others whom it may concern, to wit:

First—That the undersigned, Commissioners of Estimate, have completed their estimate of damage, and that all persons interested in this proceeding, or in any of the lands, tenements and hereditaments and premises affected thereby, having any objection thereto, do file their said objections in writing, duly verified, with them at their office, No. 166 Montague street, in the Borough of Brooklyn, in The City of New York, on or before the 13th day of February, 1913, and that the said Commissioners will hear parties so objecting, and for that purpose will be in attendance at their said office on the 17th day of February, 1913, at 10:30 o'clock a. m.

Second—That the undersigned, Commissioner of Assessment, has completed his estimate of benefit and that all persons interested in this proceeding, or in any of the lands, tenements and hereditaments and premises affected thereby, having any objection thereto, do file their said objections in writing, duly verified, with them at their office, No. 166 Montague street, in the Borough of Brooklyn, in The City of New York, on or before the 13th day of February, 1913, and that the said Commissioner will hear parties so objecting, and for that purpose will be in attendance at his said office on the 18th day of February, 1913, at 10:30 o'clock a. m.

Third—That the Commissioner of Assessment has assessed any or all such lands, tenements and hereditaments and premises as are within the area of assessment fixed and prescribed as the area of assessment for benefit by the Board of Estimate and Apportionment on the 21st day of October, 1910, and that the said area of assessment includes all those lands, tenements and hereditaments and premises situate 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 a line midway between Skillman avenue and Conseleyea street where it is intersected by a line midway between Manhattan street and Graham avenue, and running thence easterly along the said line midway between Skillman avenue and Conseleyea street, and along the prolongation of the said line to the intersection with a line distant 100 feet easterly from and parallel with the easterly line of Kingsland avenue, the said distance being measured at right angles to Kingsland avenue; thence southwardly along the said line parallel with Kingsland avenue, and along the prolongation of the said line to the intersection with a line distant 100 feet southerly from and parallel with the southerly line of Maspeth avenue, the said distance being measured at right angles to Maspeth avenue; thence westwardly along the said line parallel with Maspeth avenue to the intersection with the prolongation of a line midway between Metropolitan avenue and Conseleyea street, as these streets are laid out between Graham avenue and Humboldt street; thence westwardly along the said line midway between Metropolitan avenue and Conseleyea street, and along the prolongation of the said line to the intersection with a line midway between Manhattan street and Graham avenue; thence northwardly along the said line midway between Manhattan street and Graham avenue to the point or place of beginning.

Fourth—That the abstracts of said estimate of damage and of said assessment for benefit, to-

gether with the damage and benefit maps, and also all the affidavits, estimates, proofs and other documents used by the Commissioners of Estimate and by the Commissioner of Assessment in making the same, have been deposited in the Bureau of Street Openings in the Law Department of The City of New York, No. 166 Montague street, in the Borough of Brooklyn, in The City of New York, on the 1st day of February, 1913, at the opening of Court on that day, or as soon thereafter as counsel can be heard, for the appointment of Commissioners of Appraisal to ascertain and appraise the compensation which ought justly to be made by The City of New York to the owners of or persons interested in the real estate in the Borough of Brooklyn, County of Kings, City of New York, sought to be acquired herein for the purpose of maintaining, preserving and increasing the supply of pure and wholesome water for the use of The City of New York and affected by this proceeding.

Fifth—That, provided there be no objections to either of said abstracts, the reports as to awards and as to assessments for benefit herein will be presented for confirmation to the Supreme Court of the State of New York, Second Department, at a Special Term thereof, to be held in the County Court House, in the Borough of Brooklyn, in The City of New York, on the 18th day of March, 1913, at the opening of the Court on that day.

Sixth—In case, however, objections are filed to the foregoing abstracts of estimate and asessment, or to either of them, the motion to confirm the reports as to awards and as to assessments shall stand adjourned to the date to be hereafter specified in the notice provided in such cases to be given in relation to filing the final reports, pursuant to sections 981 and 984 of the Greater New York Charter, as amended by chapter 658 of the Laws of 1906.

Dated Borough of Brooklyn, New York, January 24, 1913.

JACOB A. WILLIAMS, GEORGE E. BURR, MAX ARENS, Commissioners of Estimate; MAX ARENS, Commissioner of Assessment; EDWARD RIEGELMANN, Clerk. j24,110

SECOND 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 for the same purpose in fee, to the lands, tenements and hereditaments required for the opening and extending of WHITLOCK AVENUE, from Brown place to Calamus avenue, in the Second Ward, Borough of Queens.

NOTICE IS HEREBY GIVEN THAT BY AN ORDER of the Supreme Court of the State of New York, Second Department, bearing date the 14th day of January, 1913, and duly entered and filed in the office of the Clerk of the County of Queens on the 17th day of January, 1913, Walter H. Bunn, Patrick J. Mara and William J. Hamilton, Esqrs., were appointed Commissioners of Estimate in the above entitled proceeding, and that in and by the same order Walter H. Bunn, Esqr., was appointed the Commissioner of Assessment.

Notice is further given that, pursuant to the statutes in such cases made and provided, the said Walter H. Bunn, Patrick J. Mara and William J. Hamilton, Esqrs., will attend at a Trial Term, Part I, of the Supreme Court of the State of New York, Second Department, to be held at the County Court House, Long Island City, in the Borough of Queens, City of New York, on the 4th day of February, 1913, at the opening of the Court on that day, or as soon thereafter as counsel can be heard, for the purpose of being examined under oath by the Corporation Counsel or by any other person having any interest in said proceedings as to their qualifications to act as such Commissioners.

Dated Borough of Manhattan, City of New York, January 21, 1913.

ARCHIBALD R. WATSON, Corporation Counsel. j21,31

SECOND 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 for the same purpose in fee, to the lands, tenements and hereditaments required for the opening and extending of CONSELYEA STREET (although not yet named by proper authority), from Brooklyn Borough line to Fresh Pond road, in the Second Ward, Borough of Queens, City of New York, as amended by an order of the Supreme Court, dated the 16th day of February, 1910, and entered in the office of the Clerk of the County of Queens on the 18th day of February, 1910, so as to conform to the lines of said street, as shown upon Sections 13, 16 and 29 of the final maps of the Borough of Queens, as adopted by the Board of Estimate and Apportionment on the 21st day of May, 1909, and approved by the Mayor on the 4th day of June, 1909; and as amended by an order of the Supreme Court dated the 23d day of February, 1912, and entered in the office of the Clerk of the County of Queens on the 24th day of February, 1912, so as to relate to said Linden street as shown on map or plan adopted by the Board of Estimate and Apportionment on the 26th day of January, 1911, and approved by the Mayor on the 3d day of February, 1911.

NOTICE IS HEREBY GIVEN THAT THE FINAL 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, Second Department, at a Term thereof, Part I, to be held at the Queens County Court House, Long Island City, in the Borough of Queens, in The City of New York, on the 28th day of January, 1913, at the opening of the Court on that day; and that the said final report has been deposited in the office of the Clerk of the County of Queens, there to remain for and during the space of five days, as required by law.

Dated Borough of Manhattan, New York, January 21, 1913.

JOHN T. ROBINSON, J. ROSTRON, Commissioners.

WALTER C. SHEPPARD, Clerk. j21,25

SECOND 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 for the same purpose in fee, to the lands, tenements and hereditaments required for the opening and extending of RADDE STREET (although not yet named by proper authority), from Paynter avenue to Ridge street, in the First Ward, Borough of Queens, City of New York.

NOTICE IS HEREBY GIVEN TO ALL PERSONS interested in the above entitled proceeding, and to the owner or owners, occupant or occupants of all houses and lots and improved and unimproved lands affected thereby, and to all others whom it may concern, to wit:

First—That the undersigned, Commissioners of Estimate, have completed their supplemental and amended estimate of damage, and that all persons interested in this proceeding, or in any of the lands, tenements and hereditaments and premises affected thereby, having any objection thereto, do file their said objections in writing, duly verified, with them at their office, in the Municipal Building, Court House square, Long Island City, in the Borough of Queens, in The City of New York, on or before the 7th day of February, 1913, and that the said Commissioners will hear parties so objecting, and for that purpose will be in attendance at their said office on the 10th day of February, 1913, at 10:30 o'clock p. m.

Second—That the undersigned, Commissioner of Assessment, has completed his supplemental and amended estimate of benefit, and that all persons interested in this proceeding, or in any of the lands, tenements and hereditaments and premises affected thereby, having any objection thereto, do file their said objections in writing, duly verified, with them at their office, in the Municipal Building, Court House square, Long Island City, in the Borough of Queens, in The City of New York, on or before the 7th day of February, 1913, and that the said Commissioner will hear parties so objecting, and for that purpose will be in attendance at his said office on the 23d day of February, 1913, at 2 o'clock p. m.

Third—That the abstracts of said estimate of damage and of said assessment for benefit, to-

gether with the damage and benefit maps, and also all the affidavits, estimates, proofs and other documents used by the Commissioners of Estimate and by the Commissioner of Assessment in making the same, have been deposited in the Bureau of Street Openings in the Law Department of The City of New York, No. 166 Montague street, in the Borough of Brooklyn, in The City of New York, on the 1st day of February, 1913, at the opening of the Court on that day, or as soon thereafter as counsel can be heard, for the appointment of Commissioners of Appraisal to ascertain and appraise the compensation which ought justly to be made by The City of New York to the owners of or persons interested in the real estate in the Borough of Brooklyn, County of Kings, City of New York, sought to be acquired herein for the purpose of maintaining, preserving and increasing the supply of pure and wholesome water for the use of The City of New York and affected by this proceeding.

Fifth—That, provided there be no objections to either of said abstracts, the reports as to awards and as to assessments for benefit herein will be presented for confirmation to the Supreme Court of the State of New York, Second Department, at a Special Term thereof, to be held in the County Court House, in the Borough of Brooklyn, in The City of New York, on the 18th day of February, 1913, at 2 o'clock p. m.

Third—That the Commissioner of Assessment has assessed any or all such lands, tenements and hereditaments and premises as are within the area of assessment fixed and prescribed as the area of assessment for benefit by the Board of Estimate and Apportionment on the 14th day of February, 1908, and that the said area of assessment includes all those lands, tenements and hereditaments and premises situated and being in the Borough of Queens, in The City of New York, which, taken together, are bounded and described as follows, viz.:

Beginning at a point on the prolongation of Radde street between Radde street and Academy street, distant 100 feet northeasterly from the northeasterly line of Ridge street, the said distance being measured at right angles to the line of Ridge street, and running thence easterly along the said line and always midway between Radde street and Academy street and the prolongation of the said line to a point distant 100 feet southwesterly from the southwesterly line of Paynter avenue; thence northwesterly and parallel with Paynter avenue to the intersection with a line midway between Radde street and Academy street, as laid out between Beebe avenue and Wilbur avenue; thence northeasterly along the said line midway between Radde street and Prospect street, and running thence southwesterly along the centre line of Webster avenue; thence northwesterly and parallel with Webster avenue to the intersection with a line which is the bisector of the angle formed by the intersection of the prolongations of the centre lines of Prospect street and Radde street, as laid out northeast of Beebe avenue; thence northeasterly along the said bisecting line to the centre line of Webster avenue; thence northwesterly along the centre line of Webster avenue to the intersection with a line which is the bisector of the angle formed by the intersection of the prolongations of the northwesterly line of Radde street and the southeasterly line of the Crescent, as laid out between Ridge street and Webster avenue; thence northeasterly along the said bisecting line to a point distant 100 feet northeasterly from the northeasterly line of Ridge street, the said distance being measured at right angles to the line of Ridge street; thence southeastwardly and parallel with Ridge street to the point or place of beginning.

Fourth—That the abstracts of said supplemental and amended estimate of damage and of said supplemental and amended assessment for benefit, together with the damage and benefit maps, and also all the affidavits, estimates, proofs and other documents used by the Commissioners of Estimate and by the Commissioner of Assessment in making the same, have been deposited in the Bureau of Street Openings in the Law Department of The City of New York, No. 166 Montague street, in the Borough of Brooklyn, in The City of New York, on the 11th day of April, 1913, at the opening of the Court on that day.

Sixth—In case, however, objections are filed to the foregoing supplemental and amended abstracts of estimate and assessment, or to either of them, the motion to confirm the reports as to awards and as to assessments shall stand adjourned to the date to be hereafter specified in the notice provided in such cases to be given in relation to filing the final reports, pursuant to sections 981 and 984 of the Greater New York Charter, as amended by chapter 658 of the Laws of 1906.

Dated Borough of Manhattan, New York, January 14, 1913.

GEO. A. GREGG, Chairman; CHAS. H. GEORGI, WM. W. KENNERSON, Commissioners of Estimate; GEO. A. GREGG, Commissioner of Assessment.

WALTER C. SHEPPARD, Clerk. j18,14

SECOND 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 for the same purpose in fee, to the lands, tenements and hereditaments required for the opening and extending of LINCOLN STREET (although not yet named by proper authority), from Brooklyn Borough line to Fresh Pond road, in the Second Ward, Borough of Queens, City of New York, as amended by an order of the Supreme Court, dated the 16th day of February, 1910, and entered in the office of the Clerk of the County of Queens on the 18th day of February, 1910, so as to conform to the lines of said street, as shown upon Sections 13, 16 and 29 of the final maps of the Borough of Queens, as adopted by the Board of Estimate and Apportionment on the 21st day of May, 1909, and approved by the Mayor on the 4th day of June, 1909; and as amended by an order of the Supreme Court dated the 23d day of February, 1912, and entered in the office of the Clerk of the County of Queens on the 24th day of February, 1912, so as to relate to said Linden street as shown on map or plan adopted by the Board of Estimate and Apportionment on the 26th day of January, 1911, and approved by the Mayor on the 3d day of February, 1911.

NOTICE IS HEREBY GIVEN THAT THE FINAL 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, Second Department, at a Term thereof, Part I, to be held at the County Court House, in the Borough of Brooklyn, in The City of New York, on the 11th day of April, 1913, at the opening of the Court on that day.

Sixth—In case, however, objections are filed to the foregoing supplemental and amended abstracts of estimate and assessment, or to either of them, the motion to confirm the reports as to awards and as to assessments shall stand adjourned to the date to be hereafter specified in the notice provided in such cases to be given in relation to filing the final reports, pursuant to sections 981 and 984 of the Greater New York Charter, as amended by chapter 658 of the Laws of 1906.

Dated Borough of Manhattan, New York, January 14, 1913.

ARCHIBALD R. WATSON, Corporation Counsel.

j14,24

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 law.

Dated Borough of Brooklyn, New York, January 18, 1913.

RAYMOND D. THURBER, JOSEPH MANNE, FRANK L. HAGGERTY, Commissioners of Estimate; RAYMOND D. THURBER, Commissioner of Assessment.

EDWARD RIEGELMANN, Clerk.

j18,29

SECOND DEPARTMENT.

In the matter of the application of The City of New York, relative to acquiring title to SIXTY-SECOND STREET, from Tenth avenue to Eighteenth avenue, and from Bay parkway to West street, including the right of way of the Brooklyn, Bath and West

tion 973 of title 4 of chapter 17 of the Charter of The City of New York.
Dated New York, Borough of Brooklyn, January 14, 1913.
ARCHIBALD R. WATSON, Corporation Counsel. J14,24

SECOND DEPARTMENT.

In the matter of the application of The City of New York, relative to acquiring title to CHURCH AVENUE, from Brooklyn avenue to East Ninety-eighth street, in the Twenty-ninth and Thirty-second Wards, in the Borough of Brooklyn, The City of New York.

NOTICE IS HEREBY GIVEN THAT JOHN F. Canavan, Sylvester D. Baldwin and W. Seward Shanahan were appointed by an order of the Supreme Court made and entered the 31st day of December, 1912, Commissioners of Estimate, and John F. Canavan Commissioner of Assessment in the above-entitled proceeding.

Notice is also given, that the above-named Commissioners will attend at a Special Term for the hearing of motions, appointed to be held at the Kings County Court House, in the Borough of Brooklyn, The City of New York, on the 27th day of January, 1913, on the opening of the Court on that day, or as soon thereafter as counsel can be heard; and at said time and place, or at such other time and place as the Court may direct, the said Commissioners may be examined under oath as to their qualifications to act, and are subject to challenge by any party or person interested in this proceeding, as provided by section 973 of title 4 of chapter 17 of the Charter of The City of New York.

Dated New York, Borough of Brooklyn, January 14, 1913.
ARCHIBALD R. WATSON, Corporation Counsel. J14,24

SECOND DEPARTMENT.

In the matter of the application of The City of New York, relative to acquiring title to GEORGIA AVENUE, from Belmont avenue to Sutter avenue, in the Twenty-sixth Ward, in the Borough of Brooklyn, The City of New York.

NOTICE IS HEREBY GIVEN THAT FRANCIS J. Sullivan, Joseph F. Curran and Solon Barbanell were appointed by an order of the Supreme Court made and entered the 31st day of December, 1912, Commissioners of Estimate, and Francis J. Sullivan Commissioner of Assessment in the above-entitled proceeding.

Notice is also given, that the above-named Commissioners will attend at a Special Term for the hearing of motions, appointed to be held at the Kings County Court House, in the Borough of Brooklyn, The City of New York, on the 27th day of January, 1913, on the opening of the Court on that day, or as soon thereafter as counsel can be heard; and at said time and place, or at such other time and place as the Court may direct, the said Commissioners may be examined under oath as to their qualifications to act, and are subject to challenge by any party or person interested in this proceeding, as provided by section 973 of title 4 of chapter 17 of the Charter of The City of New York.

Dated New York, Borough of Brooklyn, January 14, 1913.
ARCHIBALD R. WATSON, Corporation Counsel. J14,24

SECOND DEPARTMENT.

In the matter of the application of The City of New York, relative to acquiring title to AVENUE M, from West street to Ocean parkway, in the Thirty-first Ward, in the Borough of Brooklyn, The City of New York.

NOTICE IS HEREBY GIVEN THAT HENRY S. Rasquin, Eugene P. Doane and Matthew O'Malley were appointed by an order of the Supreme Court made and entered the 31st day of December, 1912, Commissioners of Estimate, and Eugene P. Doane Commissioner of Assessment in the above-entitled proceeding.

Notice is also given, that the above-named Commissioners will attend at a Special Term for the hearing of motions, appointed to be held at the Kings County Court House, in the Borough of Brooklyn, The City of New York, on the 27th day of January, 1913, on the opening of the Court on that day, or as soon thereafter as counsel can be heard; and at said time and place, or at such other time and place as the Court may direct, the said Commissioners may be examined under oath as to their qualifications to act, and are subject to challenge by any party or person interested in this proceeding, as provided by section 973 of title 4 of chapter 17 of the Charter of The City of New York.

Dated New York, Borough of Brooklyn, January 14, 1913.
ARCHIBALD R. WATSON, Corporation Counsel. J14,24

SECOND DEPARTMENT.

In the matter of the application of The City of New York, relative to acquiring title to NINETEEN-FIFTH STREET, from Marine avenue to Shore road, in the Thirtieth Ward, in the Borough of Brooklyn, The City of New York.

NOTICE IS HEREBY GIVEN THAT WARREN Place, Joseph F. Curran and David S. Skinner were appointed by an order of the Supreme Court made and entered the 31st day of December, 1912, Commissioners of Estimate, and Warren Place Commissioner of Assessment in the above-entitled proceeding.

Notice is also given, that the above-named Commissioners will attend at a Special Term for the hearing of motions, appointed to be held at the Kings County Court House, in the Borough of Brooklyn, The City of New York, on the 27th day of January, 1913, on the opening of the Court on that day, or as soon thereafter as counsel can be heard; and at said time and place, or at such other time and place as the Court may direct, the said Commissioners may be examined under oath as to their qualifications to act, and are subject to challenge by any party or person interested in this proceeding, as provided by section 973 of title 4 of chapter 17 of the Charter of The City of New York.

Dated New York, Borough of Brooklyn, January 14, 1913.
ARCHIBALD R. WATSON, Corporation Counsel. J14,24

SECOND DEPARTMENT.

In the matter of the application of The City of New York, relative to acquiring title to SIXTY-THIRD STREET, from New Utrecht avenue to Eighteenth avenue, and from Twenty-third avenue to West street, excluding the right of way of the New York and Sea Beach Railroad, in the Thirtieth and Thirty-first Wards, in the Borough of Brooklyn, The City of New York.

NOTICE IS HEREBY GIVEN THAT BURT L. Rich, Edward F. Linton and Frederick B. Dallzell were appointed by an order of the Supreme Court made and entered the 31st day of December, 1912, Commissioners of Estimate, and Edward F. Linton Commissioner of Assessment in the above-entitled proceeding.

Notice is also given, that the above-named Commissioners will attend at a Special Term for the hearing of motions, appointed to be held at the Kings County Court House, in the Borough of Brooklyn, The City of New York, on the 27th

day of January, 1913, on the opening of the Court on that day, or as soon thereafter as counsel can be heard; and at said time and place, or at such other time and place as the Court may direct, the said Commissioners may be examined under oath as to their qualifications to act, and are subject to challenge by any party or person interested in this proceeding, as provided by section 973 of title 4 of chapter 17 of the Charter of The City of New York.

Dated New York, Borough of Brooklyn, January 14, 1913.
ARCHIBALD R. WATSON, Corporation Counsel. J14,24

SECOND DEPARTMENT.

In the matter of the application of The City of New York, relative to acquiring title to FOURTH AVENUE, from Fifth avenue to Shore road, in the Thirtieth Ward, in the Borough of Brooklyn, The City of New York.

NOTICE IS HEREBY GIVEN THAT WILLIAM Watson, Edward J. Reilly and Solon Barbonell were appointed by an order of the Supreme Court made and entered the 31st day of December, 1912, Commissioners of Estimate, and William Watson Commissioner of Assessment in the above-entitled proceeding.

Notice is also given, that the above-named Commissioners will attend at a Special Term for the hearing of motions, appointed to be held at the Kings County Court House, in the Borough of Brooklyn, The City of New York, on the 27th day of January, 1913, on the opening of the Court on that day, or as soon thereafter as counsel can be heard; and at said time and place, or at such other time and place as the Court may direct, the said Commissioners may be examined under oath as to their qualifications to act, and are subject to challenge by any party or person interested in this proceeding, as provided by section 973 of title 4 of chapter 17 of the Charter of The City of New York.

Dated New York, Borough of Brooklyn, January 14, 1913.
ARCHIBALD R. WATSON, Corporation Counsel. J14,24

SECOND DEPARTMENT.

In the matter of the application of The City of New York, relative to acquiring title to BELMONT AVENUE, from Pennsylvania avenue to Wyona street, and from Elderts lane to the Old City line, in the Twenty-sixth Ward, in the Borough of Brooklyn, The City of New York.

NOTICE IS HEREBY GIVEN THAT WILLIAM M. Russell, Walter J. McGill and John Kilcourse were appointed by an order of the Supreme Court made and entered the 31st day of December, 1912, Commissioners of Estimate, and William M. Russell Commissioner of Assessment in the above-entitled proceeding.

Notice is also given, that the above-named Commissioners will attend at a Special Term for the hearing of motions, appointed to be held at the Kings County Court House, in the Borough of Brooklyn, The City of New York, on the 27th day of January, 1913, on the opening of the Court on that day, or as soon thereafter as counsel can be heard; and at said time and place, or at such other time and place as the Court may direct, the said Commissioners may be examined under oath as to their qualifications to act, and are subject to challenge by any party or person interested in this proceeding, as provided by section 973 of title 4 of chapter 17 of the Charter of The City of New York.

Dated New York, Borough of Brooklyn, January 14, 1913.
ARCHIBALD R. WATSON, Corporation Counsel. J14,24

SECOND DEPARTMENT.

In the matter of the application of The City of New York, relative to acquiring title to DITMAS AVENUE, from Ralph avenue to East Ninety-eighth street, in the Thirty-second Ward, in the Borough of Brooklyn, The City of New York.

NOTICE IS HEREBY GIVEN THAT JOHN F. Canavan, Joseph A. Giuder and Thomas J. Murphy were appointed by an order of the Supreme Court made and entered the 31st day of December, 1912, Commissioners of Estimate, and Joseph A. Giuder Commissioner of Assessment in the above-entitled proceeding.

Notice is also given, that the above-named Commissioners will attend at a Special Term for the hearing of motions, appointed to be held at the Kings County Court House, in the Borough of Brooklyn, The City of New York, on the 27th day of January, 1913, on the opening of the Court on that day, or as soon thereafter as counsel can be heard; and at said time and place, or at such other time and place as the Court may direct, the said Commissioners may be examined under oath as to their qualifications to act, and are subject to challenge by any party or person interested in this proceeding, as provided by section 973 of title 4 of chapter 17 of the Charter of The City of New York.

Dated New York, Borough of Brooklyn, January 14, 1913.
ARCHIBALD R. WATSON, Corporation Counsel. J14,24

SECOND DEPARTMENT.

In the matter of the application of The City of New York, relative to acquiring title, whether the same has not been heretofore acquired for the same purpose in fee, to the lands, tenements and hereditaments required for the opening and extending of SNYDER AVENUE, from Canarsie avenue to Ralph avenue, and AVENUE A, from Ralph avenue to East Ninety-eighth street, in the Twenty-ninth and Thirty-second Wards, Borough of Brooklyn, The City of New York.

NOTICE IS HEREBY GIVEN TO ALL PERSONS interested in the above entitled proceeding, and to the owner or owners, occupant or occupants of all houses and lots and improved and unimproved lands affected thereby and to all others whom it may concern, to wit:

First—that the undersigned, Commissioners of Estimate, have completed their estimate of damage, and that all persons interested in this proceeding, or in any of the lands, tenements and hereditaments and premises affected thereby, having any objection thereto, do file their said objections in writing, duly verified, with them at their office, No. 166 Montague street, in the Borough of Brooklyn, in The City of New York, on or before the 3d day of February, 1913, and that the said Commissioners will hear parties so objecting, and for that purpose will be in attendance at their said office on the 4th day of February, 1913, at 3:30 o'clock p. m.

Second—that the undersigned, Commissioner of Assessment, has completed his estimate of benefit, and that all persons interested in this proceeding, or in any of the lands, tenements and hereditaments and premises affected thereby, having any objection thereto, do file their said objections in writing, duly verified, with him at his office, No. 166 Montague street, in the Borough of Brooklyn, in The City of New York, on or before the 3d day of February, 1913, and that the said Commissioner will hear parties so objecting, and for that purpose will be in attendance at his said office on the 5th day of February, 1913, at 3:30 o'clock p. m.

Third—that the Commissioner of Assessment has assessed any or all such lands, tenements and hereditaments and premises as are within the area of assessment fixed and prescribed as the area of assessment for benefit by the Board of Estimate and Apportionment on the 15th day of January, 1909, and that the said area of assessment includes all those lands, tenements and hereditaments and premises situate 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 prolongation of a line midway between Church avenue and Snyder avenue distant 100 feet westerly from the westerly line of Brooklyn avenue, and running thence eastwardly along the said line midway between Church avenue and Snyder avenue, and the prolongation of the said line, to a point distant 100 feet northeasterly from the northeasterly line of East Ninety-eighth street; thence southeasterly and parallel with East Ninety-eighth street to the intersection with the prolongation of a line midway between Church avenue and Avenue A; thence northeasterly along the said line midway between Church avenue and Avenue A, and the prolongation of the said line, to a point distant 100 feet northeasterly from the northeasterly line of East Ninety-eighth street; thence southeasterly and parallel with East Ninety-eighth street to the intersection with the prolongation of a line midway between Avenue A and Beverley road; thence southwardly along the said line midway between Avenue A and Beverley road, and the prolongation of the said line, to the intersection with the westerly line of Ralph avenue; thence westwardly along the said line parallel with Brooklyn avenue, and passing through the point of beginning; thence northwardly along the said line parallel with Brooklyn avenue to the point or place of beginning.

Failure to remove said buildings, appurtenances, or any part thereof, within thirty days from the day of possession will work forfeiture of ownership of such buildings, appurtenances or portion as shall then be left standing, together with all moneys paid by said purchaser on account thereof at the time of the sale, and the bidder's assent to the above conditions being understood to be implied by the act of bidding and The City of New York will, without notice to the purchaser, cause the same to be removed and the cost and expense thereof charged against the security above mentioned.

The work of removal must be carried on in every respect in a thorough and workmanlike manner, and must be completed within thirty days from the day of possession, and the successful bidder will provide and furnish all materials of labor and machinery necessary thereto, and will place proper and sufficient guards and fences and warning signs by day and night for the prevention of accidents, and will indemnify and save harmless The City of New York, its officers, agents and servants, and each of them, against any and all suits and actions, claims and demands of every name and description brought against it, them or any of them, and against and from all damage and costs to which it, they or any of them be put by reason of injury to the person or property of another, resulting from negligence or carelessness in the performance of the work, or in guarding the same, or from any improper or defective materials or machinery, implements or appliances used in the removal of said buildings.

Where party walls are found to exist between buildings purchased by different bidders, the materials of said party walls shall be understood to be equally divided between the separate purchasers. Party walls and fences, when existing against adjacent property not sold, shall not be taken down. All furring, plaster, chimneys, projecting brick, etc., on the faces of such party walls are to be taken down and removed. The walls shall be made permanently self-supporting, beam-holes, etc., bricked up, and the wall pointed and made to exclude wind and rain and present a clean exterior. The roofs and adjacent buildings shall be properly flashed and painted and made watertight where they have been disturbed by the operations of the contractor.

The Comptroller of The City of New York receives the right on the day of sale to withdraw from sale any of the buildings, parts of buildings and machinery included therein, or to reject any and all bids, and it is further

Resolved, That, while the said sale is held under the supervision of the Commissioners of the Sinking Fund, the Comptroller is authorized to cause the sale to be advertised and to direct the sale thereof as financial officer of the City.

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.

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 or corporate stock or certificates of indebtedness of any nature issued by The City of New York, which the Comptroller shall approve as of equal value with the security required in the advertisement, to the amount of not less than three nor more than five per centum of the amount of the bond required, as provided in section 420 of the Greater New York Charter.

The amount shall be as specified in the proposals or instructions to bidders and shall not be in excess of 5 per cent.

The certified check or money should not be enclosed 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 of Water Supply, Gas and Electricity.

The Department of Water Supply, Gas and Electricity has been performed.

Plans and drawings of construction work may also be seen there.