

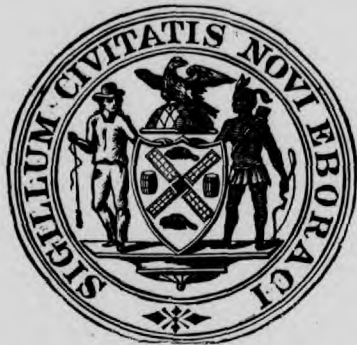
THE CITY RECORD.

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DEPARTMENT OF PUBLIC PARKS.

Report for the Quarter ending September 30, 1882.

CITY OF NEW YORK—DEPARTMENT OF PUBLIC PARKS,
36 UNION SQUARE, October 30, 1882.

Hon. WILLIAM R. GRACE, Mayor :

SIR—In accordance with section 17, chapter 335, Laws of 1873, the Department of Public Parks begs to submit a statement of its transactions for the quarter ending with September 30, 1882.

The works of the Department have been confined mainly to the care and maintenance of the Central and City Parks ; to the care and construction of bridges over the Harlem and Bronx rivers, and the streams in the Twenty-third and Twenty-fourth Wards ; to the care and maintenance of the roads, streets, and avenues, sewers and drains, and the construction of sewers, regulating, grading, and flagging of the streets in the Twenty-third and Twenty-fourth Wards ; to the surveying, monumenting, and laying out, and preparation of tax maps for this district.

The Twenty-third and Twenty-fourth Wards containing over one hundred and eighty miles of streets, roads, and avenues in constant use, call for the most vigilant attention on the part of the Department. But one of these, namely, Third avenue, is paved with stone pavement, a few others are of Macadam, with the remainder country roads, in most instances built on steep grades, without sewerage other than private drains built years ago, and in many cases decayed, causing nuisances, subjecting these streets at heavy rain-fall to become undermined and washed out, keeping them almost constantly filled with holes and ruts to the discomfort and annoyance of the inhabitants and the constant uneasiness of the Department.

The sewerage of this district must first be mainly accomplished before the sunken lots can be made dry and the old water courses filled, and the work of permanent improvement of these streets accomplished.

By the statistics as presented in this report, it will be shown that great progress has been made in this during the past quarter.

The sewerage is being rapidly developed, plans are being constantly prepared for new sewers and proposals invited for their construction as well as for the regulating and grading of the streets, and the Department feels so encouraged with the results of the past quarter as to be enabled to promise increased results in the future.

In accordance with the request of the Comptroller, the Board, on August 16, adopted the following preamble and resolution :

Whereas, A certain proceeding was instituted by the Department of Public Parks by virtue of chapter 604 of the Laws of 1874, and other statutes, to wit :

In the matter of the application of the Department of Public Parks, for and in behalf of the Mayor, Aldermen and Commonalty of the City of New York, relative to the opening of Boston road and Westchester avenue (in West Farms), from Third avenue to the east line of the City at the Bronx river, and,

Whereas, The report of the Commissioners of Estimate and Assessment, appointed by the Supreme Court in said proceedings, was confirmed by said Court at a Special Term, February 9, 1882, and confirmed by the General Term May 19, 1882, and

Whereas, Section 7 of said act provides for the creation and issue of stock of the City of New York, for the payment of the damages awarded by said Commissioners of Estimate and Assessment, and of the expense, charges, and disbursements in the premises ; therefore,

Resolved, That pursuant to section 7 of chapter 204, Laws of 1874, the Commissioners of the Department of Public Parks hereby direct that the public fund or stock which the Comptroller of the City of New York, by said provision of law, is authorized and directed to create, and cause to be issued in the manner and on behalf of the City of New York, shall be issued at such time or times, in such manner and form, of such description and in such amounts, not exceeding the total sum of \$195,422, as the said Comptroller may determine, for the payment of the awards for damages, expenses, charges and disbursements made and incurred by the Commissioners of Estimate and Assessment appointed by the Supreme Court in a certain proceeding instituted by the Department of Public Parks by virtue of said act, to wit :

In the matter of the application of the Department of Public Parks, for and in behalf of the Mayor, Aldermen and Commonalty of the City of New York, relative to the opening of Boston road and Westchester avenue (in West Farms), from Third avenue to the east line of the city at Bronx river.

The Department has consented to the following assignment of contracts :

James W. O'Grady to Charles Jones for the following named works :

1. Regulating, grading, etc., One Hundred and Forty-second street, from Willis to Brook avenue.
2. Constructing sewers, etc., in One Hundred and Forty-sixth street, from Third to Brook avenue, with branches, etc.
3. Constructing sewers, etc., in One Hundred and Forty-fifth, One Hundred and Forty-fourth and One Hundred and Forty-third streets, from Third to Brook avenue, with branches, etc.
4. Constructing sewers, etc., in One Hundred and Thirty-ninth street, from Third to Brook avenue, with branches, etc.
5. Constructing sewers, etc., in One Hundred and Forty-sixth street, from Brook to St. Ann's avenue, with branches, etc.

And the same have been filed in the Department of Finance.

Permission has been granted to the Hebrew Orphan Asylum Society to build a temporary drain from their Asylum to connect with the Brook avenue sewer.

This permission was granted upon the representation by the Board of Health to be necessary to preserve the health of the inmates of the Asylum.

The following resolutions have been adopted and transmitted to the Counsel to the Corporation:

Resolved, That the Counsel to the Corporation be and hereby is authorized and directed to commence and prosecute proceedings on behalf of the Mayor, Aldermen, and Commonalty of the City of New York, for the purpose of acquiring title, wherever the same has not been heretofore acquired, to that part of Bailey avenue commencing at Sedgwick avenue, and running to its junction with the north line of Boston avenue, in the Twenty-fourth Ward, as the same has been heretofore laid out and designated as a first-class street or road by this Department, and that the Commissioners of the Department are authorized to sign a petition to the Supreme Court for that purpose.

Resolved, That in compliance with the provisions of section 2, chapter 360 of the Laws of 1880, the Commissioners of the Department of Public Parks hereby authorize and direct the Counsel to the Corporation to take immediate and proper proceedings for the acquirement of a right of way over, under, or through the lands shown to be required for drains on a certain map filed in this Department by the Board of Health of the Health Department of the City of New York, entitled "Map showing the location of drains and the land required for the construction thereof, within the district bounded on the east by a line one hundred feet east of and parallel to the easterly line of Bremer avenue, on the north by Orchard street, and the continuation of the line thereof westerly from Ogden avenue to the Harlem river, on the south by Union and Wolf streets, and on the west by the Harlem river, in the Twenty-third Ward of the City of New York, caused to be made by the Board of Health of the Health Department of the City of New York, by resolution passed April 4, 1882, in pursuance of the provisions of chapter 360 of the Laws of New York, passed May 22, 1880," signed Walter De F. Day, M. D., Sanitary Superintendent, and known as the "Highbridgeville District."

Resolved, That in compliance with the provisions of section 2, chapter 360 of the Laws of 1880, the Commissioners of the Department of Public Parks hereby authorize and direct the Counsel to the Corporation to take immediate and proper proceedings for the acquirement of a right of way over, under or through the lands shown to be required for drains on a certain map filed in this Department by the Board of Health of the Health Department of the City of New York, entitled "Map showing the locations of drains and the land required for the construction thereof, within the district bounded on the north by One Hundred and Forty-ninth street, on the west by Trinity avenue, on the south by St. Mary's street, and on the east by Beach avenue and Southern Boulevard, in the Twenty-third Ward of the City of New York, caused to be made by the Board of Health of the Health Department of the City of New York, by resolution passed April 4, 1882, in pursuance of the provisions of chapter 360 of the Laws of New York, passed May 22, 1880," signed Walter De F. Day, M. D., Sanitary Superintendent, and known as the "East Morrisania District."

The persons who purchased the buildings, etc., at the Departmental sale of buildings in the annexed district having, in many cases, failed to remove the same, in accordance with the terms of the sale, the following action has been taken :

Whereas, On the 14th day of June, 1882, certain buildings and other structures standing upon the lands and premises taken in the matter of One Hundred and Thirty-eighth street, and other streets and avenues in the Twenty-third Ward of the City of New York, confirmed by the Supreme Court on the 16th of November, 1880, were sold at public auction with the condition that the same should be removed within twenty days from the date of sale ; therefore be it

Resolved, That a printed notice be posted upon each of such buildings or structures, and left on the premises for the owner or occupant thereof, that if the same are not removed forthwith, that they will be removed by this Department, and that the accompanying form of notice both for poster and circular be adopted.

Resolved, That the Acting Superintendent Twenty-third and Twenty-fourth Wards be charged with the execution of this order.

CITY OF NEW YORK,
DEPARTMENT OF PUBLIC PARKS. }

To all persons, owners, or occupants of the buildings, sheds, fences, etc., on the lands and premises hereinafter described.

TAKE NOTICE.

That you and each of you are hereby required forthwith to remove each and every building, shed, fence, or other structure upon the lands and premises taken in the matter of One Hundred and Thirty-eighth street, and other streets and avenues in the Twenty-third Ward in the City of New York, confirmed by the Supreme Court, November 16, 1880, and sold by the Department of Public Parks, at public auction, on Wednesday, June 14, 1882. On failure so to do, they will be removed by this Department.

By order of the Department of Public Parks,

E. P. BARKER, Secretary.

NEW YORK, September , 1882.

Assessment lists for the following-named works have been prepared and transmitted to the Board of Assessors :

1. Constructing sewer and appurtenances in East One Hundred and Thirty-seventh street, from Third avenue to the summit east of Willis avenue, with branches in Lincoln, Alexander, and Willis avenues.
2. Constructing sewer and appurtenances in One Hundred and Forty-first street, from Third avenue to Alexander avenue, with a branch in Alexander avenue.
3. Fencing two vacant lots on the northerly side of East One Hundred and Thirty-fourth street, commencing one hundred and thirty-one feet six inches easterly from Alexander avenue.
4. Laying crosswalks at the intersection of Mott avenue and East One Hundred and Forty-fourth street.

The plans for the improvement of Morningside Park have received the attention of the Board, and on the 13th day of September last the following resolution was adopted approving of a portion of the plans necessary :

Resolved, That the plans of entrances to Morningside Park, and of the parts thereof now proposed to be constructed, as also of the seven octagonal bays overlooking the park, now submitted by the Architect of Morningside Park, be approved, the same being portions in detail of the general plan adopted August 15, 1881 ; and that the said Architect be authorized to prepare forthwith the necessary working drawings and specifications to enable this Department to contract for the same.

The work of care and maintenance of the Parks has required careful attention, and the dry weather of a portion of the past quarter necessitated constant irrigation to preserve the lawns and plants.

The pruning of trees and shrubs, and the clearing away of the dead wood and undergrowth, has been vigorously prosecuted during the past quarter. Haymaking was continued, and, during the season, about 150 tons were harvested and stored for winter use. This will prove a great saving, and instead of selling the grass at a nominal sum, it has been cured and will be fed to the stock during the winter, thereby effecting a large saving.

The trees and shrubs in the Concourse, Ramble and nurseries have received cultivation.

About 600 loads of dead wood have been cut and carted out of the Central Park.

Transverse Road No. 1 has been cleaned, and preparations made to relay the pavement when necessary. The curb along a portion of Transverse Road No. 3 has been reset. The west end of this road has been paved with Belgian blocks ; thereby completing a paved surface to this road up to Eighth avenue.

The walk and road-basins throughout the Park have been kept cleaned and repaired.

About 10,000 square yards of gravel have been spread and rolled on the roads, and the roads kept watered during the dry weather, rendering them at all times smooth and enjoyable for pleasure travel.

The mechanical forces of the Department have been employed in repairing and replenishing the rolling-stock, buildings, and the entire works of the Department. A portable engine has been fitted up and connected with the gravel-dryer and tar-mixer used in the work of relaying tar-walks. This has effected a large saving in the item of labor.

The ladies' and gents' cottages in the Central Park, as well as the music stand, stables in Third Division, roofs of Casino, work-shops and stables on Eighty-fifth street, have been painted.

The terrace and gapstone bridges, and the boat-house, have been repaired and painted.

The painting of the bridge over the Harlem river at Third avenue, together with the house at the upper end and the fourteen ornamental lamp-posts, has been completed. The painting of the bridge consisted of two coats of paint, and in some parts three coats, in consequence of the bad condition of the bridge and the disadvantage of painting in bad weather, coupled with the immense traffic to which this bridge is subjected.

The cleaning of dirt and rust consumed a large amount of time. The measurement of the painting consisted of over 17,000 square yards, 20,792 feet lineal of striping, and 35,000 1¼-inch rivets, all in colors.

The maintenance work of the City Parks has been carried on as usual. The arm of the statue of Liberty having been removed from Madison Square, the base has been taken down and the site graded and filled with mould preparatory to grading.

The urinals in Cooper Park have been removed to the south end of the park. The removal was found to be necessary. The entrance at the north end of the park has been closed, and the former site of the urinals graded and planted.

The works under the contracts with James Everard and Giblin & Lyons, for constructing the two roadways and bridges connecting Manhattan Square with the Central Parks, have been pushed forward.

It was hoped to have had these works completed before this, but unavoidable delays have prevented.

The works are now so well advanced that a speedy completion is anticipated.

During the past quarter musical entertainments have been given on Saturday of each week at the Central Park, and on the Battery Park on each Friday evening.

Fifteen concerts have been given on the Central Park, and ten on the Battery.

These entertainments are a source of great interest to those who are compelled to pass the summer in the City. The concerts at the Central Park are fixed at a late hour in the afternoons of Saturdays, furnishing to those who have a half holiday an additional attraction to visit the park ; while those at the Battery are given in the evening in order to enable the residents of the lower part of the City, the advantage of seeking the pure fresh air of the bay and at the same time enjoy the popular and more familiar airs which the programmes of these concerts contain.

The appropriation which is placed at the disposal of the Department for this purpose is expended in a manner to give the largest amount of enjoyment to the public, and the Department feels that from the large numbers which have attended these concerts during the past quarter that its efforts have been fully appreciated.

During the past quarter the Police Force of the Department consisted of—

Captain.....	1
Surgeon.....	1
Sergeants.....	2
Acting Sergeants.....	2
Patrolmen.....	50
Gatekeepers.....	27
Police Tailors.....	4
Total.....	87

Of this force, 2 Sergeants, 1 Acting Sergeant, 37 Patrolmen, 23 Gatekeepers, and 4 Tailors perform duty on Central Park; 1 Acting Sergeant, 12 Patrolmen, and 4 Gatekeepers on City Parks.

CITY PARKS.

Patrolmen performing duty on the city parks:

Reservoir Square.....	1
Washington Square.....	1
Tompkins Square.....	2
Union Square.....	1
Madison Square.....	2
Stuyvesant Square.....	1
Mount Morris Park.....	1
Battery Park.....	1
Riverside Park.....	2
City Hall Park.....	1
Total.....	13

Gatekeepers performing duty on the city parks:

Washington Square.....	1
Battery Park.....	2
High Bridge Park.....	1
Total.....	4

JULY ARRESTS.

Intoxication—Committed for 3 months by Justice.....	1
“ “ “ 1 “ “ “.....	1
“ “ “ 10 days “ “.....	2
“ Fined \$10 by Justice.....	1
“ “ 5 “ “.....	3
“ “ 1 “ “.....	1
Total.....	9

False Pretences—Discharged by Justice..... 1

Violating Park Ordinance—Fined \$5 by Justice.....	2
“ “ “ 2 “ “.....	1
“ “ “ 1 “ “.....	1
“ “ Discharged at station.....	10
Total.....	14

Disorderly Conduct—Committed for 6 months by Justice.....	1
“ “ “ 4 “ “.....	1
“ “ “ 3 “ “.....	3
“ “ “ 10 days “ “.....	5
“ “ “ 5 “ “.....	2
“ Fined \$10 by Justice.....	2
“ “ 5 “ “.....	2
“ “ 2 “ “.....	1
“ Discharged “ “.....	6
Total.....	23

Larceny—Held in \$500 bail for trial by Justice.....	1
“ Committed for one year “.....	1
Total.....	2

Insanity—Committed for examination by Justice..... 1

Sodomy—Committed for one year by Justice..... 1

Attempt Suicide—Committed for examination by Justice..... 1

Vagrancy—Committed for 6 months by Justice.....	32
“ “ “ 3 “ “.....	2
“ “ “ 2 “ “.....	1
“ “ “ to Charities and Correction by Justice.....	3
“ “ “ for examination by Justice.....	1
“ Discharged by Justice.....	28
Total.....	67

Assault and Battery—Held in \$500 bail for trial by Justice.....	1
“ “ “ 300 “ “.....	1
“ “ Committed for examination “.....	1
“ “ Discharged by Justice.....	2
Total.....	5

Drunk and Disorderly—Committed for 6 months by Justice.....	1
“ “ “ 3 “ “.....	3
“ “ “ 10 days “ “.....	2
“ “ “ 5 “ “.....	1
“ “ Examination “ “.....	1
“ Fined \$5 by Justice.....	4
“ “ 1 “ “.....	1
Total.....	13

Attempt at Rape—Held in \$1,000 bail for trial by Justice..... 1

Indecent Conduct—Committed for 3 months by Justice.....	1
“ “ “ 6 “ “.....	1
“ Fined \$5 by Justice.....	1
Total.....	3

Homicide—Held in \$500 bail by Coroner..... 1

Suspicious Person—Discharged at Station..... 1

Males.....	117
Females.....	26

Total for the month of July..... 143

AUGUST ARRESTS.

Intoxication—Committed for 10 days by Justice.....	3
“ Fined \$10 by Justice.....	2
“ “ 5 “ “.....	2
“ Discharged “ “.....	5
Total.....	12

Disorderly Conduct—Committed for 6 months by Justice.....	3
“ “ “ 3 “ “.....	2
“ “ “ 10 days “ “.....	3
“ Fined \$5 by Justice.....	1
“ “ 3 “ “.....	1
“ Discharged “ “.....	6
Total.....	16

Drunk and Disorderly—Committed for 6 months by Justice.....	1
“ “ “ 10 days “ “.....	3
“ Fined \$3 by Justice.....	2
Total.....	6

Reckless Driving—Committed for trial by Justice.....	2
“ Discharged by Justice.....	2
Total.....	4

Cohabiting—Fined \$10 by Justice.....	2
“ “ 5 “ “.....	2
Total.....	4

Violating Park Ordinance—Fined \$10 by Justice.....	1
“ “ “ 3 “ “.....	1
“ “ “ 1 “ “.....	2
“ “ Discharged “ “.....	2
“ “ “ at Station.....	6
Total.....	12

Larceny—Committed for 2 months by Justice.....	2
“ Discharged by Justice.....	3
Total.....	5

Vagrancy—Committed for 6 months by Justice.....	7
“ “ “ 3 “ “.....	1
Total.....	8

Indecent Conduct—Committed for trial by Justice.....	1
“ Fined \$10 by Justice.....	1
Total.....	2

Assault—Fined \$10 by Justice..... 1

Interfering with an Officer—Discharged by Justice..... 1

Insanity—Committed for examination by Justice..... 1

Males.....	56
Females.....	16

Total for the month of August..... 72

SEPTEMBER ARRESTS.

Disorderly Conduct—Committed for 5 days by Justice.....	2
“ “ “ 3 “ “.....	1
“ Discharged by Justice.....	26
“ “ “ at Station.....	4
Total.....	33

Drunk and Disorderly—Committed for 6 months by Justice.....	3
“ “ “ 3 “ “.....	2
“ “ “ 10 days “ “.....	2
“ “ “ 3 “ “.....	1
“ Fined \$10 by Justice.....	5
Total.....	13

Intoxication—Committed for 10 days by Justice.....	1
“ “ “ 5 “ “.....	2
“ Fined \$1 by Justice.....	2
“ Discharged “ “.....	2
Total.....	7

Violating Park Ordinance—Committed for 5 days by Justice.....	1
“ “ “ 1 “ “.....	2
“ “ Fined \$1 by Justice.....	2
“ “ Discharged at Station.....	2
Total.....	7

Swindling Emigrants—Discharged by Justice..... 1

Petit Larceny—Discharged at Twenty-ninth Precinct Station..... 1

Vagrancy—Committed to care of the Department of Charities and Correction by Justice..... 3

Assault—Discharged by Justice..... 1

Reckless Driving—Fined \$10 by Justice..... 1

Insanity—Discharged by Justice..... 1

Indecent Assault—Committed for one month by Justice..... 1

Males.....	65
Females.....	4

Total for month..... 69

LOST CHILDREN.

During the quarter thirty-five (35) lost children have been found and restored to parents, or sent to Police Headquarters, of which nineteen (19) were boys and sixteen (16) girls.

INJURED AND SICK CARED FOR.

Sixteen (16) persons were found sick and removed to hospital or home.

SUICIDES.

Two (2) have taken place on Central Park.

ATTEMPT AT SUICIDE.

Two (2) have taken place on Central Park and removed to hospital.

DEATH FROM ACCIDENT.

One (1) has taken place on Central Park and one (1) at Tompkins Square Park.

TAKEN SICK AND DIED.

One (1) child was taken sick and died on the Central Park and one (1) at Washington Square Park.

COLLISIONS.

Ten (10) have taken place on Central Park.

RUNAWAYS.

Eighteen (18) have taken place on Central Park.

ACCIDENTS.

Twenty-four (24) slight accidents have occurred on Central Park and three (3) on city parks.

HORSES AND BROKEN WAGONS.

Twelve (12) horses and thirteen (13) broken wagons have been removed to the park stables.

RECAPITULATION.

Total Force	87
Arrests	284
Males	238
Females	46
Lost children	35
Found sick	16
Suicides	2
Attempted suicides	2
Death from accident	2
Sick and died	2
Collisions	10
Runaways	18
Accidents	24

METEOROLOGICAL OBSERVATORY.

The records of the Meteorological Observatory at the Central Park, show that the rainfall during the quarter ending with September 30, 1882, was 2.60 inches more than the average.

The month of August was below the average, being 1.14 inch, while the average for forty-one years is 4.73 inches.

The rainfall of September is the largest on record, being 16.85 inches; a large portion of this water fell from the 20th to the 23d, inclusive. On the last day there were 8.25 inches, being nearly one-half the waterfall for the month.

There are records of two other occasions in which the rainfall of New York approaches that of this September, one being August, 1843, when the amount of water was 15.26 inches, and the other September, 1847, when there were 12.20 inches.

NEW YORK METEOROLOGICAL OBSERVATORY.

Tables for the Quarter ending September 30, 1882.

BAROMETER (Reduced to Freezing).

1882.	7 A. M.	2 P. M.	9 P. M.	MEAN.	MAXIMUM.	TIME.	MINIMUM.	TIME.
July	29.899	29.888	29.895	29.893	30.214	12 P. M., 31st	29.402	5 P. M., 1st
August	29.952	29.923	29.923	29.933	30.224	7 A. M., 1st	29.480	1 A. M., 9th
September	29.953	29.926	29.937	29.939	30.128	9 A. M., 25th	29.496	12 P. M., 11th
Mean	29.935	29.912	29.918	29.922	30.183		29.459	

THERMOMETERS (Fahrenheit Degrees).

1882.	7 A. M.		2 P. M.		9 P. M.		MEAN.	
	Dry Bulb.	Wet Bulb.	Dry Bulb.	Wet Bulb.	Dry Bulb.	Wet Bulb.	Dry Bulb.	Wet Bulb.
July	71.42	68.35	80.38	72.38	75.61	71.96	75.79	70.89
August	68.97	66.39	78.32	70.29	73.00	68.77	73.42	68.48
September	63.46	61.86	71.16	64.83	66.80	63.83	67.14	63.51
Mean	67.95	65.53	76.62	69.16	71.80	68.19	72.12	67.62

1882.	MAXIMUM.				MINIMUM.				MAXIMUM.
	Dry Bulb.	Time.	Wet Bulb.	Time.	Dry Bulb.	Time.	Wet Bulb.	Time.	In Sun.
July	93	5 P. M., 28th	84	6 P. M., 26th	53	8 A. M., 5th	58	8 A. M., 5th	142, 12 M., 27th
August	90	4 P. M., 6th	81	5 P. M., 5th	57	6 A. M., 20th	56	6 A. M., 20th	140, 1 P. M., 5th
September	87	4 P. M., 19th	79	2 P. M., 2d	48	2 A. M., 29th	48	2 A. M., 29th	140, 1 P. M., 20th
Mean	9000		8133		5433		5400		140.6

WINDS.

1882.	DIRECTION.			MOVEMENT IN MILES.			FORCE IN POUNDS PER SQUARE FOOT.		0
	7 A. M.	2 P. M.	9 P. M.	Total for Month.	Maximum for Day.	Minimum for Day.	Maximum.	Time.	10
July	WNW	WSW	SSE	4,353	271	38	11	10.00 A. M., 2d	1.32
August	ENE	SE	S	4,605	231	82	19¾	3.00 P. M., 7th	0.96
September	NNE	N	NNE	5,709	305	81	17¼	9.40 A. M., 15th	1.96
Mean .....	.....	.....	.....	4,889	269	67	16	.....	1.41

HYGROMETER.

1882.	FORCE OF VAPOR.				RELATIVE HUMIDITY.				CLOUDS.			RAIN and SNOW.		
									Clear, Overcast, to.			DEPTH IN INCHES.		
	7 A. M.	2 P. M.	9 P. M.	Mean.	7 A. M.	2 P. M.	9 P. M.	Mean.	7 A. M.	2 P. M.	9 P. M.	Duration.	Water.	Snow.
July	.661	.697	.747	.701	85	67	83	78	3.55	3.96	2.51	1 9 0	3.21	...
August	.620	.642	.654	.638	86	65	80	77	3.71	4.29	2.55	1 11 50	1.14	...
September	.544	.546	.568	.553	90	70	84	81	6.53	5.36	5.20	4 11 40	16.85	...
Mean	.608	.628	.656	.631	87	67	82	79	4.59	4.54	3.42	2 10 50	7.06	...

The work of construction in the Twenty-third and Twenty-fourth Wards has been vigorously prosecuted during the present quarter. The following table of ordinances, as passed by the Board of Aldermen, will illustrate, as far merely as street improvement is concerned, what the Department has been charged with doing:

Number of ordinances passed in 1874	1
" " " 1875	3
" " " 1876	4
" " " 1877	...
" " " 1878	3
" " " 1879	6
" " " 1880	3
" " " 1881	10
Number for 3/4 of year " 1882	40

—showing thus far during the year 1882, ten more than the aggregate for all the preceding years since annexation.

The following will give the details of work done during the quarter:

NATURE OF WORK.	134th st., Third to Alexander ave.	135th st., Third to Alexander ave.	141st st., Wil- lis to Brook ave.	153d st., Third to Railroad ave.	Aggregate.
Filling	3,200	3,665	2,000	3,410	12,275
Excavation, earth	...	...	100	1,064	1,164
Excavation, rock	...	...	50	18	68
New curb set	600	325	100	870	1,895
Old curb set	1,000	1,328	...	605	2,933
New gutter laid	500	341	100	1,248	2,189
Old gutter laid	1,100	1,312	...	326	2,738
New flagging laid	3,000	4,109	...	9,465	16,574
Old flagging laid	500	2,432	...	530	3,462

CROSSWALKS.

During the past quarter 3,474 square feet of new bridge stone have been laid, viz.:
Lincoln avenue..... 2,300 square feet.
Alexander avenue..... 800 "

Mott avenue and One Hundred and Forty-fourth street	3,100	"
	374	"
Total	3,474	"

FILLING SUNKEN LOTS.

About 1,600 cubic yards have been placed, during the quarter, on western side of Willis avenue, north of One Hundred and Forty-fourth street.

FENCING VACANT LOTS.

Fifty lineal feet of fence have been placed in front of lots north side of One Hundred and Thirty-fourth street, east of Alexander avenue.

CONSTRUCTION OF SEWERS.

Unusual progress in the construction of sewers has been made during this quarter, and a very satisfactory quality of work obtained.

The careful selection of inspectors for this work and the reappointment on new work of several whose previous record had been satisfactory, has produced a salutary effect that cannot fail to bring credit to the Department.

The following table will show the results accomplished during the past quarter:

LOCATION OF SEWER.	Lineal feet 12-inch Pipe.	Lineal feet 18-inch Pipe.	Lineal feet 24-inch Pipe.	MANHOLES, No. OF.	Basins.	Rock, cubic yds.
One Hundred and Thirty-fifth street, Third to Rider avenue	...	...	243	...	2	...
One Hundred and Thirty-ninth street, Third avenue to summit east of Alexander avenue	1,100	...	...	...	12	30
One Hundred and Forty-first street, Willis to Alexander avenue	536	...	...	1	5	80
One Hundred and Forty-third street, Brook to Alexander avenue	1,050	...	...	4	13	95
One Hundred and Forty-fourth street, Brook to Third avenue	750	...	...	4	10	25
One Hundred and Forty-fifth street, " " "	1,100	...	...	5	16	20
One Hundred and Forty-sixth street and Courtland avenue, Brook ave- nue to One Hundred and Fifty-first street	1,250	...	...	6	17	60
One Hundred and Forty-sixth street, Brook to St. Ann's avenue	...	250	...	...	3	...
Totals	5,786	250	243	20	78	310

Or, an aggregate during this quarter, for all sizes, of 6,279 feet; or, for the first three-quarters of 1882, of 11,891 lineal feet and 142 manholes.

Since annexation the following lengths of sewers have been built:

For the year 1876	356 lineal feet.
" 1877	5,927 "
" 1878	8,630 "
" 1879	14,202 "
" 1880	5,737 "
" 1881	7,667 "
For three-quarters of the year 1882	11,891 "

Total..... 53,910 lineal feet.

Or, 10 21-100 miles.

The records of sewers built prior to annexation are so defective that the total length can only be given approximately at 14,000 to 19,000 lineal feet.

Lines and levels have been given property owners for setting curb, gutter and flagging, for 192 5-10 lineal feet.

Grades have been given for macadamizing St. Ann's avenue.

The assessment list for Brook avenue sewer has progressed steadily during the quarter. It is completed as far as the limits of the Twenty-third Ward.

Plans and specifications have been completed, as follows:

1. For filling sunken lots at Adams and Columbia streets.
2. For filling sunken lots on Grove street.
3. For sewer in One Hundred and Forty-eighth street, Mill brook to Courtland avenue.
4. For regulating, grading, etc., One Hundred and Fifty-fifth street.
5. For regulating, grading, etc., One Hundred and Thirty-fourth street, Willis to Brook avenue.
6. For regulating, grading, etc., One Hundred and Forty-third street, Willis to Brook avenue.
7. For regulating, grading, etc., Morris avenue, One Hundred and Thirty-eighth to One Hundred and Fifty-sixth street.
8. For curb, gutter and flagging Forest avenue.
9. For paving, etc., Alexander avenue.
10. For flagging, curb and gutter, One Hundred and Fifty-first street, south side.
11. For regulating, grading, etc., Clifton street.
12. For regulating, grading, etc., One Hundred and Sixty-fifth street.
13. For sewer in One Hundred and Forty-fourth street, College avenue to One Hundred and Forty-third street.

Preliminary surveys have been completed, as follows:

1. For regulating, etc., Morris avenue, One Hundred and Thirty-eighth to One Hundred and Fifty-sixth street.
2. For sewer in One Hundred and Forty-eighth street, Mill brook to Courtland avenue.
3. For paving, etc., Alexander avenue.
4. For paving, etc., One Hundred and Thirty-fifth street, Third avenue to Canal.
5. For sewer in One Hundred and Forty-fourth street, College avenue to One Hundred and Forty-third street.
6. For flagging Forest avenue, Westchester avenue to Home street.
7. For regulating, etc., One Hundred and Forty-third street, Alexander avenue to Willis avenue.

All questions as to changes of plans for the construction of the bridge over the Harlem river at Madison avenue having been finally settled during this quarter, the progress made in the work of construction has been in marked improvement over that of last quarter. The work has been almost altogether confined to the southern approach, in detail, as follows:

During the past quarter 578 piles have been driven; 2,502 cubic yards of earth filling, 258 cubic yards of stone filling, and 3,335 cubic yards of dredging has been completed.

The plans for the superstructure have been adopted by the Board, and proposals will soon be invited for doing the work.

A railing has been ordered constructed over the Bronx river at Williamsbridge and at Boston road, and the approaches to the bridge at Samuel street and the Pelham bridge put in good condition. A board fence is to be erected at the sluice-way connecting Mill brook with Brook avenue sewer.

The work of surveying, laying out and monumenting, has been steadily progressed with.

Monuments have been set as follows:

	Monuments.	Re-set.	Bolts.
Port Morris District	..	..	2
West Farms	..	1	..
Morrisania	50	25	4
Total	50	26	6

Or, 82 monuments and bolts in the aggregate.

They define on the ground about 5 58-100 miles of streets and avenues, including all or portions of the following:

College avenue, Clay place, Grant avenue, Morris avenue, Sheridan avenue, Jerome avenue, Teller avenue, Railroad avenue West, Winfield place, One Hundred and Fifty-sixth, One Hundred and Fifty-eighth, One Hundred and Sixtieth, One Hundred and Sixty-first, One Hundred and Sixty-second, One Hundred and Sixty-third, One Hundred and Sixty-fourth and One Hundred Sixty-fifth streets.

The position of North Brothers' Island has been exactly established by triangulation, and a base line established on the island, to which all future surveys on the island may be referred.

The work on the tax maps has progressed satisfactorily.

Rule maps have been furnished the Corporation Counsel in the proceedings initiated by the Board of Health for the drainage of Highbridgeville and East Morrisania; and calculations for a damage map in the Mill brook drainage proceedings, are well advanced.

The work of care and maintenance of the Twenty-third and Twenty-fourth Wards, during the past quarter, has been vigorously prosecuted, as the following tables will show.

Necessary repairs and improvements have been made on the following roads, streets and avenues, etc.:

Albany avenue.	Westchester avenue, West Farms.
Broadway.	Bayard street.
Grand avenue.	Church street.
Kingsbridge avenue.	Morris street.
Locust avenue.	Samuel street.
Mott avenue.	One Hundred and Thirty-seventh street.
Riverdale avenue.	One Hundred and Thirty-eighth street.
Southern Boulevard.	One Hundred and Thirty-ninth street.
Vanderbilt avenue.	One Hundred and Forty-third street.
Washington avenue.	One Hundred and Forty-fourth street.
Willis avenue.	One Hundred and Forty-sixth street.
Birch street.	One Hundred and Forty-eighth street.
John street.	One Hundred and Forty-ninth street.
Mott street.	One Hundred and Fiftieth street.
Spring street.	One Hundred and Fifty-sixth street.
Avenue A.	One Hundred and Fifty-eighth street.
Fleetwood avenue.	One Hundred and Sixty-first street.
Jerome avenue.	One Hundred and Sixty-second street.
Independence avenue.	One Hundred and Sixty-third street.
Madison avenue.	One Hundred and Sixty-fifth street.
Ogden avenue.	One Hundred and Sixty-seventh street.
St. Ann's avenue.	One Hundred and Sixty-eighth street.
Tiebout avenue.	One Hundred and Seventy-second street.
Railroad avenue.	One Hundred and Seventy-third street.
Westchester avenue.	One Hundred and Seventy-fourth street.
Third avenue.	One Hundred and Seventy-seventh street.
Cedar street.	Bleach road.
Main street.	Delafield lane.
Orchard street.	River lane.
Boston avenue.	Webber's lane.
Fulton avenue.	Kingsbridge road, Fordham.
Johnson avenue.	McComb's Dam road.
Lind avenue.	Old Post road.
Mosholu avenue.	Quarry road.
River avenue.	Road between West Farms and Westchester avenue.
Sedgwick avenue.	Spuytten Duyvil road.
Valentine avenue.	
Walton avenue.	

Necessary repairs have been made on the following sewers and drains, including the cleaning of the same:

Sewer in Alexander avenue.	Drain in Main street, West Farms.
" Brook avenue.	" McComb's Dam road.
" Third avenue.	" Mott avenue.
" One Hundred and Seventy-fifth street.	" Prospect avenue.
Sewer in One Hundred and Seventy-seventh street.	" Riverdale avenue.
Drain in Courtland avenue.	" Robbin's avenue.
" Independence avenue.	" St. Ann's avenue.
" Jerome avenue.	" Sedgwick avenue.
" Johnson avenue.	" Southern Boulevard.
" Kingsbridge avenue.	" Washington avenue.
" One Hundred and Fifty-third street.	" One Hundred and Sixty-second street.
" One Hundred and Sixty-third street.	" Third avenue.

Receiving-basins have been cleaned along the following streets and avenues:

Berrian avenue.	One Hundred and Thirty-fifth street.
John street.	One Hundred and Thirty-sixth street.
Lincoln avenue.	One Hundred and Thirty-ninth street.
St. Ann's avenue.	One Hundred and Forty-third street.
Spring place.	One Hundred and Forty-sixth street.
Southern Boulevard.	One Hundred and Forty-seventh street.
One Hundred and Thirty-fourth street.	One Hundred and Forty-ninth street.

One Hundred and Sixty-fourth street.

One Hundred and Sixty-fifth street.

One Hundred and Sixty-sixth street.

The manhole at One Hundred and Forty-ninth street and Brook avenue has been rebuilt.

Culverts have been repaired and cleaned in the following avenues and streets:

Courtland avenue.

Grand avenue.

Third avenue.

Necessary repairs have been made on the following bridges:

Gun Hill road over Tibbett's brook.

Near Fordham depot over Mill brook.

Mechanic street, West Farms.

Morris street over Mill brook.

Mott street over Mill brook.

Grand avenue.

Oliver street over Mill brook.

Pelham avenue over Tibbett's brook.

Union avenue over Bungay creek.

Washington avenue over Mill brook.

Westchester avenue over Mill brook.

Valentine avenue over Mill brook.

West Farms road.

Third avenue over Mill brook.

64 permits for sewer connections, 15 permits for placing building materials on street, 14 permits for Croton taps have been issued, and the rules and regulations relating thereto, enforced.

The following statement shows the number of days the working force was employed on these works in the Twenty-third and Twenty-fourth Wards, during the quarter ending September 30, 1882:

MONTH.	Superintendent.	Foremen.	Draw Tender.	Steam Engineer.	Mason.	Carpenter.	Monitor.	Double Teams.	Laborers.
July.....	31	80	31	25	25	25	29½	368¾	2,366½
August.....	31	81	31	28	27	27	30	433½	2,633½
September.....	30	78	30	14	27	26	25¼	368¾	2,237½

Statement showing the average working force per day for the quarter:

MONTH.	Superintendent.	Foremen.	Draw Tender.	Steam Engineer.	Mason.	Carpenter.	Monitor.	Double Teams.	Laborers.
July.....	1	3	1	1	1	1	1½	14½	91
August.....	1	3	1	1	1	1	1½	16½	101½
September.....	1	3	1	1	1	1	1	14½	86

Statement showing the total working force employed:

MONTH.	Superintendent.	Foremen.	Draw Tender.	Steam Engineer.	Mason.	Carpenter.	Monitor.	Double Teams.	Laborers.
July.....	1	3	1	1	1	1	1	16	98

MENAGERIE—CENTRAL PARK.

Donations.

DATE.	DONATIONS.	DONORS.
July 3, 1882.....	1 Crow	Dr. Williamson, New York City.
" 5, "	2 Hawks	Mr. George De Camp, New Jersey.
" 7, "	1 Robin	Mr. John Gerdes, New York City.
" 7, "	1 Goldfinch.....	Miss Bertha Costello, New York City.
" 17, "	1 Monkey	Mr. C. A. Frank, Colon.
August 3, 1882.....	1 Alligator.....	Mr. F. Hollender, New York City.
" 12, "	1 Robin	Mrs. A. Coles, New York City.
" 16, "	1 Alligator.....	Mr. A. Scheuer, New York City.
" 28, "	1 Hawk	Mr. J. Richardson, Rutland.
" 28, "	1 Woodchuck	Mr. W. H. Mackey, New York City.
" 28, "	1 Sea Gull.....	Dr. J. L. Morrill, New York City.
" 28, "	2 Eagles, 1 Crane.....	Mrs. S. F. Emmons, Washington.
September 5, 1882....	2 Barred Doves, 1 Chinese Dove, 1 Java Sparrow..	Mr. J. Livingston, New York City.
" 8, "	1 Fawn.....	Misses M. & J. Frew, Wheeling.
" 15, "	1 Pigeon.....	Madam A. Robinson, New York City.
" 16, "	2 Alligators.....	Miss Helen Wickert, New York City.
" 20, "	3 Wood Ducks, 2 Brant Geese.....	Miss F. Mather, Newark.
" 21, "	2 Prairie Dogs.....	Mr. T. J. Hand, New York City.
" 26, "	1 English Rabbit.....	Mr. George Crouch, New York City.

Animals Bred in the Park.

1 Bison.

Purchased.

1 Southdown ram.

Specimens Placed on Exhibition.

Mrs. D. Lenihan—

July 6. 1 gray parrot.

P. T. Barnum—

July 14. 6 giraffes, 2 ostriches.

" 12. 1 eland, 1 kangaroo, 1 leopard, 1 African porcupine, 2 emus.

Aug. 28. 1 giraffe, 2 black bears.

Sept. 27. 1 ostrich.

Alfred E. Pittard—

July 19. 1 bonnet monkey.

J. O. Kinney—
 July 23. 1 robin, 1 thrush.
 J. J. Nathans—
 Aug. 2. 18 African snakes.
 " 28. 2 crowned cranes, 2 Stanley cranes.
 Sept. 16. 6 Bactrian camels.
 Sidney De Kay—
 Aug. 12. 2 Virginia deer.
 I. S. Barnes—
 Sept. 2. 2 black bears.
 Rev. H. M. Ladd—
 Sept. 11. 1 monkey.
 Mr. H. Adams—
 Sept. 11. 2 black bears.
 W. O. Marshall—
 Sept. 20. 1 Angora goat.
 Kiralfy Brothers—
 Sept. 24. 1 Indian elephant.
 Jukes & Hager—
 Sept. 26. 2 lions, 1 leopard, 1 monkey, 1 black bear, 6 cockatoos, 1 macaw.

Animals Returned to Exhibitors.

J. J. Nathans, owner—
 July 22. 33 cockatoos, deposited April 5, 1882, exhibited 108 days.
 Aug. 15. 12 snakes, deposited August 2, 1882, exhibited 13 days.
 Sept. 2. 10 cockatoos, deposited April 5, 1882, exhibited 150 days.
 C. Rieche & Brother, owners—
 July 6. 1 sea lion, deposited June 16, 1882, exhibited 20 days.
 Mr. Kelly, owner—
 July 18. 1 peccary, deposited October 23, 1881, exhibited 268 days.
 P. T. Barnum, owner—
 July 29. 3 giraffes, deposited July 14, 1882, exhibited 15 days.
 Mrs. D. Lenihan, owner—
 Sept. 5. 1 gray parrot, deposited July 6, 1882, exhibited 61 days.
 T. J. Thompson, owner—
 Sept. 5. 3 swans, deposited April 22, 1882, exhibited 136 days.

Amount of Food Furnished by Exhibitors.

1,025 pounds fish. 951 pounds bread.
 317 pounds meat. 6 barrels vegetables.
 3,600 pounds hay. 5 bags feed.
 4 bushels seed. 4 bushels corn.
 7½ bushels oats.

A new wire railing has been put up in front of the Aviary.
 Two new paddocks have been built for the use of the antelope adjoining the herbarium building.
 Two new wire enclosures have been erected at One Hundredth street and Eighth avenue, for the use of the deer and Angora goats.

APPOINTMENTS.

DATE.	NAME.	OCCUPATION.	RATE OF PAY.
July 22, 1882.	Wm. Fitzgerald	Gardener	Per day, \$2 00
" 25, "	Hugh Lunny	Double team	" 4 00
Aug. 6, "	Hugh J. Daley	"	" 4 00
" 17, "	Joanna Decker	Ladies' Maid	" 1 50
" 17, "	Peter F. Hines	Gatekeeper	" 2 00
" 17, "	Edward J. Dougherty	"	" 2 00
" 18, "	Thomas Higgins	Inspector	" 4 00
" 18, "	Jno. C. Clark	"	" 3 00
Sept. 6, "	Austin Gerster	Carpenter	" 3 00
" 6, "	Francis Hall	"	" 3 00
" 6, "	Edward Tracey	"	" 3 00
" 17, "	Daniel Whalen	Gatekeeper	" 2 00
" 18, "	Chandler Withington	Assistant	" 2 00
" 18, "	F. K. Field	Inspector	" 4 00
" 18, "	John McCloskey	"	" 3 00
" 27, "	John Carey	"	" 3 00

RESTORED.

July 19, 1882.	James Parkes	Carpenter	Per day, \$3 00
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DROPPED AND DISCHARGED.

Aug. 17, 1882.	Ann Quinn	Ladies' Maid	Per day, \$1 50
" 22, "	Wm. Donovan	Double team	" 4 00
Sept. 12, "	Henry Seymour	Patrolman	" 2 40
" 12, "	Henry McMullen	Gatekeeper	" 2 00
" 12, "	Isaac Lawnes	Steam Engineer	" 2 50

Pay-rolls amounting to \$126,235 17
 Bills amounting to 74,041 68
 have been approved and transmitted to the Finance Department for payment.
 Cash amounting to \$5,802.63, has been deposited with the City Chamberlain.
 By order of the Department of Public Parks.

S. H. WALES, Commissioner D. P. P.

E. P. BARKER, Secretary.

DEPARTMENT OF TAXES AND ASSESSMENTS.

Report for the Quarter ending September 30, 1882.

DEPARTMENT OF TAXES AND ASSESSMENTS,
 COMMISSIONERS' OFFICE,
 NEW YORK, October 2, 1882.

To the Hon. WILLIAM R. GRACE, Mayor, etc.:

SIR—As required by section 27, chapter 335 of the Laws of 1873, the Commissioners of Taxes and Assessments respectfully

REPORT:

That the Assessment Rolls for each of the several wards, and for personal estate, for 1882, duly certified, were delivered to the Board of Aldermen on the first Monday of July, in conformity with the provisions of section 13, chapter 302 of the Laws of 1859.

Upon such delivery of said Assessment Rolls, the Commissioners, in compliance with section 9, chapter 269 of the Laws of 1880, advertised that the same would be open to public inspection in the office of the Clerk of the Board of Aldermen, for the period of fifteen days; and during such period there were served upon the Commissioners several writs of certiorari by the elevated and surface railroads and others, which were transmitted to the Counsel to the Corporation for his action thereon.

The assessment, for purposes of taxation, of real and personal property in this city, for the year 1883, was commenced on the first Monday in September, in accordance with the requirements of section 7, chapter 302 of the Laws of 1859, and is now in progress.

The following table shows the equalized valuation placed upon the City of New York by the State Board of Equalization for the year 1882, as compared with the equalized valuations placed upon the other counties of the State. The amount, \$126,829,508, which was added to the assessed value of real estate in this city, as fixed by the Commissioners, together with the assessed value of personal estate, \$209,212,900, brings the total equalized value of real and personal estate of the County of New York up to \$1,312,777,607, which is 47.15 per cent. of the aggregate equalized value of all the counties of the State, as against 46.82 per cent. in 1881, which large, unjust and increasing proportion of taxation for State purposes has to be paid by this city:

State of New York—Equalization Table for 1882.

COUNTIES.	Assessed Value of Real Estate by the Local Assessors, 1881.	Assessed Value of Personal Estate, 1881.	Total Assessed Value of Real and Personal by the Local Assessors, 1881.	Amount Added to Assessed Value of Real Estate.	Amount Deducted from Assessed Value of Real Estate.	Equalized Value of Real Estate.	Total Equalized Value of Real and Personal.
Albany.....	\$81,453,070	\$8,889,220	\$90,342,290	.....	\$16,290,614	\$65,051,676	\$74,051,676
Allegany.....	12,643,724	1,068,912	13,712,636	.....	2,180,035	10,463,601	11,532,601
Broome.....	17,320,597	1,312,820	18,633,417	.....	4,799,684	12,520,913	13,833,733
Cattaraugus..	19,915,855	1,697,900	21,613,755	.....	7,966,342	11,949,513	13,047,413
Cayuga.....	27,135,596	3,112,123	30,247,719	.....	4,984,089	22,151,507	25,263,630
Chautauqua..	23,673,373	2,689,289	26,362,662	.....	4,861,123	18,817,250	21,506,539
Chemung.....	17,579,444	1,405,548	18,984,992	.....	4,310,344	13,259,100	14,674,648
Chenango.....	16,257,309	2,463,485	18,720,794	.....	3,251,462	13,005,847	15,469,332
Clinton.....	8,119,261	1,010,308	9,129,569	.....	680,834	7,438,407	8,148,715
Columbia.....	21,699,517	4,328,680	26,028,197	\$1,142,080	.....	22,841,597	27,170,277
Cortland.....	8,329,292	1,079,979	9,409,271	.....	396,632	7,932,660	9,012,639
Delaware.....	11,410,311	1,529,613	12,939,924	.....	1,488,302	9,922,009	11,451,622
Dutchess.....	36,546,091	7,172,581	43,718,672	.....	891,368	35,654,723	40,827,304
Erie.....	112,728,650	9,617,420	122,346,070	.....	36,309,904	76,418,746	86,036,166
Essex.....	10,844,066	786,197	11,630,263	.....	2,608,066	8,216,000	9,022,197
Franklin.....	6,805,509	1,051,919	7,857,428	.....	1,054,387	5,751,122	6,806,041
Fulton.....	3,374,961	338,499	3,713,460	2,024,977	.....	5,399,938	5,738,437
Genesee.....	14,248,471	2,409,730	16,658,201	1,295,316	.....	15,543,787	17,053,517
Greene.....	4,401,960	487,243	4,889,203	4,705,129	.....	9,107,089	9,594,332
Hamilton.....	546,069	1,000	547,069	273,034	.....	819,103	820,103
Herkimer.....	11,699,941	1,396,091	13,096,032	2,064,647	.....	13,764,588	15,160,679
Jefferson.....	27,028,034	3,266,075	30,294,109	.....	8,703,946	18,324,088	21,590,163
Kings.....	251,872,664	11,454,570	263,327,234	.....	.....	251,872,664	263,327,234
Lewis.....	6,781,367	825,200	7,606,567	294,836	.....	7,076,203	7,992,403
Livingston....	21,024,940	2,467,129	23,492,069	.....	4,851,448	16,171,492	18,638,721
Madison.....	17,401,093	2,401,340	19,802,433	.....	3,180,219	13,220,874	16,322,214
Monroe.....	67,272,581	2,946,120	70,218,701	.....	11,611,204	55,661,777	53,607,897
Montgomery..	8,889,814	823,017	9,712,831	7,111,851	.....	16,001,665	16,824,682
New York....	976,735,199	209,212,900	1,185,948,099	126,829,508	.....	1,103,564,707	1,312,777,607
Niagara.....	26,780,919	1,834,916	28,615,835	.....	7,187,292	18,793,637	20,628,543
Oneida.....	43,596,594	4,418,408	48,015,002	.....	3,353,584	40,243,010	44,661,418
Onondaga.....	63,583,161	7,156,743	70,739,904	.....	21,128,580	42,154,581	49,311,324
Ontario.....	30,789,344	3,842,726	34,632,070	.....	11,136,574	19,622,770	23,495,496
Orange.....	31,403,125	5,821,171	37,224,296	.....	514,887	30,893,238	36,714,409
Orleans.....	15,923,863	1,705,375	17,629,238	.....	4,200,774	11,723,089	13,428,664
Oswego.....	24,156,519	1,165,108	25,321,627	.....	5,454,699	18,701,820	19,866,928
Otsego.....	10,646,484	1,468,674	12,115,158	5,732,722	.....	16,379,206	17,847,880
Putnam.....	6,969,610	1,477,375	8,446,985	.....	1,430,847	5,538,763	7,016,138
Queens.....	23,469,728	2,378,150	25,847,878	.....	.....	36,107,274	38,485,424
Rensselaer...	24,328,715	3,928,556	28,257,271	14,085,030	.....	38,413,745	42,342,301
Richmond....	9,028,229	404,425	9,432,654	820,748	.....	9,848,977	10,253,402
Rockland....	9,231,899	1,302,847	10,534,746	839,264	.....	10,071,163	11,374,010
St. Lawrence..	23,924,755	1,823,043	25,747,798	.....	4,178,952	19,139,803	20,962,846
Saratoga.....	19,290,094	1,658,022	20,948,116	.....	2,259,423	17,021,671	18,678,693
Schenectady..	5,964,754	523,443	6,488,197	2,556,326	.....	8,521,080	9,044,523
Schoharie....	6,806,108	812,340	7,618,448	1,047,094	.....	7,853,202	8,665,742
Schuyler.....	6,126,772	641,603	6,768,375	.....	912,498	5,214,274	5,855,877
Seneca.....	13,180,909	1,654,241	14,835,150	.....	2,273,233	10,907,676	12,561,317
Steuben.....	21,937,227	2,251,555	24,188,782	.....	5,627,427	16,249,800	18,501,355
Suffolk.....	12,227,497	1,822,750	14,050,247	873,392	.....	13,100,889	14,923,639
Sullivan.....	5,891,895	275,735	6,167,630	.....	1,444,763	4,447,132	4,722,867
Tioga.....	12,048,587	912,270	12,960,857	.....	3,178,462	8,870,125	9,782,395
Tompkins....	9,917,753	1,317,837	11,235,590	804,247	.....	10,722,000	12,039,837
Ulster.....	17,814,829	2,994,972	20,719,801	.....	2,025,274	15,799,555	18,694,527
Warren.....	2,193,837	435,795	2,629,632	.....	.....	4,387,674	4,823,469
Washington..	15,525,287	2,600,421	18,125,708	2,050,513	.....	17,575,800	20,176,221
Wayne.....	21,253,134	1,738,938	22,992,072	.....	1,482,774	19,770,360	21,509,238
Westchester..	54,827,547	3,370,616	58,198,163	10,965,509	.....	65,793,056	69,163,672
Wyoming.....	12,390,337	1,369,618	13,759,955	.....	2,735,533	9,654,804	11,024,422
Yates.....	7,682,707	755,208	8,437,915	2,675,993	.....	10,358,700	11,113,908
Total.....	\$2,432,661,378	\$351,021,189	\$2,783,682,567	\$203,023,599	\$203,023,599	\$2,432,661,378	\$2,783,682,567

By reference to the report of the Finance Committee of the Board of Aldermen, made to that body at a meeting held September 16, 1882, and which states:

"The rate of tax upon the aggregate assessed valuations of real and personal estates, amounting to \$1,203,929,324.33, of 2.25 per centum, together with the rate of 2.0152 per centum upon the aggregate assessed valuations of such corporations, joint stock companies or associations as are subject to local taxation thereon, amounting to the sum of \$29,547,074, as aforesaid, will produce the sum of \$27,684,427.26, the amount required to be raised by tax in the year 1882, as follows:

1. Amount of Final Estimate for 1882, as certified by the Comptroller July 1, 1882. \$27,412,831 56
2. Amount of appropriations by Board of Estimate and Apportionment, under chapter 246, Laws of 1881..... 21,200 00
3. Amount added for deficiencies in actual product of taxes under chapter 756, Laws of 1873..... 250,395 70

Total amount to be imposed and levied on valuations in and for 1882..... \$27,684,427 26

"An ordinance embodying the objects and recommendations of this report has been prepared and is herewith submitted for adoption." It will be observed that it is presumable the rate of taxation for this year will be fixed at 2.25 per cent. upon the assessed valuations of property subject to taxation for State and local purposes, and 2.0152 per cent. upon the assessed valuations of personal property of such corporations, joint stock companies or associations as are affected by the provisions of chapter 361 of the Laws of 1881, and which by section 8 of that act are exempt from taxation for State purposes except upon their real estate.

Should the rate of tax be confirmed in accordance with the recommendations of such report, it will be lower than in any year since 1871, and should yield the sum of \$27,684,427.26 upon the aggregate assessed valuations for this year—\$1,233,476,398.33, as per report above referred to. Last year the assessed valuations amounted in the aggregate to the sum of \$1,185,948,098.06, and the rate of tax was 2.62 per cent., producing the amount of \$31,071,840.19. The rate of tax for the preceding years, since 1870, has been as follows:

1870	2.25	per cent.
1871	2.17	"
1872	2.90	"
1873	2.50	"
1874	2.80	"
1875	2.94	"
1876	2.80	"
1877	2.65	"
1878	2.55	"
1879	2.58	"
1880	2.53	"
1881	2.62	"

The Commissioners would respectfully call attention to the fact that this reduction in the rate of taxation for this year has been secured in the face of complicated legislation of the last few sessions of the State Legislature, which legislation, if not absolutely opposed to, is certainly not such as to aid or promote the thorough and equitable assessment of the property of the county, and it is only by the greatest care and painstaking upon the part of this Department that the assessed valuations can be properly maintained.

The new offices designated for the use of this Department by the Board of Aldermen, at the meeting held April 11, 1882, and leased for that purpose by virtue of resolution of the Board of Commissioners of the Sinking Fund at meeting of April 26, 1882, are being fitted up for occupancy by this Department, under the direction of the Department of Public Works. It is presumed that the preparations are in such a state of forwardness that this Department will be enabled to take possession of the quarters assigned to it by the 20th inst., and it is hoped that the convenience of the public will be promoted and the business of the Department expedited by the change.

Respectfully submitted,

THOS. B. ASTEN, } Commissioners
EDWD. C. DONNELLY, } of
GEO. B. VANDERPOEL, } Taxes and Assessments.

COMMISSIONERS OF ACCOUNTS.

OFFICE OF THE COMMISSIONERS OF ACCOUNTS, }
NEW YORK, October 30, 1882. }

Hon WM. R. GRACE, Mayor of the City of New York:

SIR—We have the honor to report that, pursuant to instructions, we have made a thorough examination of the books, papers, and affairs of the office of the Attorney for the Collection of Arrears of Personal Taxes, the late Edward D. Gale, deceased, covering the full period of his incumbency, viz.: from the 1st day of September, 1875, to the 13th day of February, 1882.

The office under examination was created by an act of the Legislature, entitled "An act in relation to the collection of arrears of personal taxes in the City of New York," passed April 12, 1867 (chapter 334, Laws of 1867), by which it is provided as follows, viz.:

Section I. That there shall be a bureau in the finance department of the city of New York, the chief officer of which shall be appointed by, and shall hold office during the pleasure of, the comptroller of said city, to be called "The Attorney for the Collection of Arrears of Personal Taxes."

Section II. That said attorney shall, before entering upon the duties of his office, execute a bond, etc., to be approved by the mayor, comptroller, or counsel to the corporation, in the penal sum of ten thousand dollars, conditioned for the faithful performance of the duties of his office and the payment over of all taxes collected by him, which bond shall be filed in the comptroller's office of said city.

Section III. That the receiver of taxes in the city of New York shall send to the said attorney, monthly, all cases of personal taxes embraced in the assessment rolls, when the assessment is one thousand dollars or more, and upon which a warrant to any of the marshals has been issued and unsatisfied for sixty days, or returned unsatisfied in whole or in part, and of all other cases of personal taxes, except in those cases where the comptroller may extend the warrant when application to any court may be made for the collection of the tax.

Section IV. That said attorney shall be charged with the prosecution of all suits or proceedings in any court having jurisdiction, for the collection of all cases of personal taxes sent to him by the receiver of taxes under the provisions of this act.

Section V. That the court in which any proceedings may be commenced to enforce the payment of any tax for personal property, may, in any case where it shall be satisfied that the person or persons taxed are unable for the want of property to pay any tax, dismiss the proceedings absolutely without costs, or conditionally upon the payment of costs, or may dismiss such proceedings on the payment of such part of the tax and costs as shall be just. In cases where any proceeding shall be dismissed under this section, on payment of a portion of the tax, a copy of the order of the court shall be filed with the receiver of taxes, and a note of the contents of such order entered upon the assessment roll, and it shall be the duty of said attorney to report all cases dismissed on account of the inability of the person to pay the tax to the commissioners of taxes and assessments annually, on the 31st day of December in each year, and said commissioners are hereby authorized to strike the names of all such persons from the assessment rolls for the succeeding year.

Section VI. That the said attorney shall keep in proper books to be provided by the corporation of the city of New York for that purpose, a register of all actions or proceedings prosecuted, and shall deliver the said books to his successor, etc.

Section VII. That the said attorney shall be allowed two clerks, etc.

Section VIII. That the salary to be paid to said attorney shall be a full compensation as between him and the corporation of all services he may be required to render by this act; but he shall nevertheless be entitled to receive from the adverse parties the taxable costs, or such costs as shall be allowed by the practice of the courts, and which he may collect from the adverse party in any suit or proceeding instituted by him.

Section IX. That the salaries of said attorney and clerks shall be raised by tax and paid by the comptroller out of the county treasury.

Section X. That the said attorney shall pay over under oath to the receiver of taxes of said city, monthly, or oftener if required, all taxes collected by him.

Section XI. That any tax duly imposed for personal property which shall remain unpaid and in arrears on the fifteenth day of January succeeding the year in which it shall have been imposed may be recovered with interest and costs by the receiver of taxes in an action in any court of record in this state.

Section XII. That the counsel of the corporation, whenever he may deem it essential to the public interests, shall assume, conduct, and control any suit or proceeding contemplated under the provisions of this act, and employ counsel in cases connected with the assessment and collection of taxes.

Some of the provisions of the above act were changed by chapter 335, Laws of 1873, viz.:

The office of Attorney for the Collection of Arrears of Personal Taxes ceased to be a bureau in the Finance Department (section 33). The appointment of the Attorney was thereafter to be made by the Counsel to the Corporation (section 36). All fees, perquisites, commissions or percentages thereafter received become the property of the city, and were required to be paid into the City Treasury (section 96, as amended by section 16, chapter 757, Laws of 1873).

The foregoing provisions of law were in force during the period of the incumbency of the late attorney. Gale was appointed by the Counsel to the Corporation on the 1st of September, 1875, and gave bond in the penal sum of ten thousand dollars, with two sureties. The bond was approved by the Mayor then in office, and filed in the Comptroller's office.

The first official business that required action by the Attorney was the delinquent personal tax-list of the year 1874, furnished to him by the Receiver of Taxes. This list embraced the names of three thousand and four delinquents, against whom the unpaid taxes amounted to \$576,441.99.

The disposition of these cases is shown by our analysis of the records and papers to have been as follows:

Dismissed	1,174	cases.	Amount of tax involved,	\$193,972 74
Default in appearance	840	"	"	181,914 18
Assessment reduced	14	"	"	4,368 00
Less than \$1,000 each	119	"	"	1,729 00
Deceased	42	"	"	11,522 00
Pending	11	"	"	6,104 00
Not found	621	"	"	124,839 71
No record	142	"	"	45,895 16
Paid	41	"	"	6,097 20
Total	3,004	cases.		\$576,441 99

The amount received by the Attorney on account of the lists of the year 1874 under the headings of "Assessments reduced" and "Paid," so far as the same has been definitely ascertained, is \$8,321.45. The amount paid by Gale into the city treasury is \$3,938.06, leaving a balance of \$4,383.39 to be accounted for.

The list for the year 1875 embraced 797 names, and the unpaid taxes amounted to \$242,623.47, of which there were

Dismissed	273	cases, involving	\$55,711 06
Default	169	"	39,801 28
Deceased	20	"	5,027 40
Assessment reduced	12	"	5,527 20
Less than \$1,000	84	"	1,320 06
Pending	4	"	21,711 90
Not found	119	"	67,308 01
No record	89	"	42,116 38
Paid	27	"	4,100 18
Total	797	cases.	\$242,623 47

The amount received by the Attorney on account of the list for the year 1875, under the headings "Assessment reduced" and "Paid," so far as the same has been definitely ascertained, is \$7,068.26, none of which was paid into the city treasury by Gale.

Of the tax of the year 1876, the Receiver turned over to the Attorney lists embracing the names of 1,216 delinquents, owing \$246,821.14. The disposition of these cases appears to have been as follows:

Dismissed	368	cases, involving	\$69,202 78
Default	119	"	31,558 07
Assessment reduced	4	"	450 24
Deceased	39	"	10,472 00
Less than \$1,000	158	"	1,868 38
Pending	44	"	8,688 12
Not found	427	"	72,623 24
No record	51	"	51,272 31
Paid	6	"	686 00
Total	1,216	cases.	\$246,821 14

The amount received by the Attorney on account of the lists of the year 1876, under the headings "Assessment reduced" and "Paid," so far as can be definitely ascertained, is \$1,118.06. The amount paid into the city treasury by Gale is \$962.97, leaving a balance due from him of \$155.09.

The delinquent tax-list of the year 1877, furnished to the Attorney by the Receiver, contained 1,592 names, and the unpaid tax amounted to \$211,184.47, disposed of as follows:

Dismissed	657	cases, involving	\$95,142 51
Default	84	"	17,236 13
Deceased	44	"	6,625 00
Assessment reduced	5	"	583 00
Pending	1	"	848 00
Less than \$1,000	155	"	1,881 50
Not found	203	"	42,106 61
No action	331	"	28,979 68
No record	93	"	15,856 12
Paid	19	"	1,835 92
Total	1,592	cases.	\$211,184 47

The amount received by the Attorney on account of the lists of the year 1877, under the headings "Assessment reduced" and "Paid," so far as the same has been definitely ascertained, is \$2,293.12. The amount paid into the City Treasury by Gale is \$1,810.12, leaving a balance due from him of \$483.

The delinquent tax-list of the year 1878, placed in the hands of the Attorney by the Receiver of Taxes, covered 1,766 names, and involved \$247,846.74 of tax. The disposition made of these cases by the Attorney, is as follows:

Dismissed	760	cases, involving	\$122,070 82
Default	76	"	19,125 00
Deceased	28	"	5,151 00
Assessment reduced	6	"	986 34
Pending	19	"	4,801 65
Less than \$1,000	186	"	2,188 21
Assessment vacated	1	"	12,750 00
Not found	567	"	67,536 14
No record	114	"	11,962 58
Paid	9	"	1,275 00
Total	1,766	cases,	\$247,846 74

The amount received by the Attorney on account of the lists of the year 1878, under the headings "Assessment reduced" and "Paid," so far as the same has been definitely ascertained, is \$1,878.20, none of which was paid into the city treasury by Gale.

The lists of the year 1879, furnished by the Receiver to the Attorney contain 1,796 names and \$180,648.30 of unpaid taxes. The disposition of these cases is as follows:

Dismissed	670	cases.	Amount of tax, \$69,469 67
Default	57	"	6,553 20
Deceased	1	"	51 60
Assessment reduced	3	"	335 40
Less than \$1,000	234	"	2,490 14
Not found	710	"	76,105 38
No record	107	"	24,585 11
Paid	14	"	1,057 80
Total	1,796	cases.	\$180,648 30

The amount received by the Attorney on account of the lists of the year 1879, under the headings "Assessment reduced" and "Paid," so far as the same has been definitely ascertained, is \$1,508.64, none of which was paid into the city treasury by Gale.

The last list upon which the Attorney took action was for the year 1880, also furnished to him by the Receiver of Taxes, which embraced 1,981 names, and represented an amount of uncollected taxes of \$188,712.19, the disposition of which is as follows:

Dismissed	506	cases.	Amount of tax, \$47,942 97
Default	41	"	4,448 50
Assessment reduced	3	"	202 40
Pending	258	"	27,464 11
Less than \$1,000	238	"	2,329 77
Not found	855	"	98,285 36
No record	71	"	7,368 63
Paid	9	"	670 45
Total	1,981	cases.	\$188,712 19

The amount received by the Attorney on account of the lists of the year 1880, under the headings "Assessment reduced" and "Paid," so far as the same has been definitely ascertained, is \$904.99, none of which was paid into the city treasury by Gale.

Recapitulation.

Amount due from Attorney as per the foregoing statements, on account of taxes, year 1874.....	\$4,383 39
Amount due from Attorney as per the foregoing statements, on account of taxes, year 1875.....	7,068 26
Amount due from Attorney as per the foregoing statements, on account of taxes, year 1876.....	155 09
Amount due from Attorney as per the foregoing statements, on account of taxes, year 1877.....	483 00
Amount due from Attorney as per the foregoing statements, on account of taxes, year 1878.....	1,878 20
Amount due from Attorney as per the foregoing statements, on account of taxes, year 1879.....	1,508 64
Amount due from Attorney as per the foregoing statements, on account of taxes, year 1880.....	904 99
Add certain payments made to Gale as below stated, in cases noted by him as "Default"	2,121 87
Amount total	\$18,503 44

It is apparent from our examination that the above amount represents but a small portion of the public moneys that were diverted from the City Treasury by the late attorney.

Having reason for believing that the final disposition of cases was in many instances incorrectly shown by the endorsements made upon the papers by Gale, we caused several of them marked "Default," to be brought to the personal notice of the parties defendant for verification, and found that these parties had, in fact, paid their taxes to Gale, and that he had failed to account for the same to the city treasury. The amount paid to Gale in the cases referred to, was \$2,121.87. Doubtless, if similar personal inquiries were made in the hundreds of so-called "default" cases, it would be found that many of them had been settled with Gale, and that he had pocketed the money.

It will be seen from our analysis that a large number of cases are noted as "Dismissed." Personal inquiry of a considerable number of the parties defendant in these cases has elicited the fact that in each of such cases Gale received from these parties at least ten dollars, and in some cases, fifty dollars, as "costs."

The number of "dismissed" cases, according to the attorney's record, is 4,408. Assuming that only \$10 "costs" were paid to him in each case, we have \$44,080 of costs to be added to the \$18,503.44, above mentioned, making \$62,583.44.

In the year 1875, during the incumbency of Comptroller Green, Gale's salary was stopped in order to compel him to an accounting for costs, etc., received in his official capacity. The amount involved embraced certain costs that he had received while he was acting as assistant clerk for General Harvey, whom he subsequently succeeded as Attorney for the Collection of Arrears of Personal Taxes.

Gale brought suit for the recovery of his salary. The General Term of the Supreme Court decided, 14th October, 1876, that Gale must pay over to the city such costs, and the same were allowed as a set off against his salary. The amount paid into the Treasury under this decision was \$318.50. In addition to this sum, Gale paid in during the year 1876, of costs received on account, of previous years, \$2,660. No costs were paid over by him on account of any subsequent year. Deduct \$2,660 from the \$62,583.44 above mentioned, and there remains \$59,923.44 to be accounted for by Gale.

Taking into consideration the facts that papers and records covering the disposition of 667 cases, involving an amount of about \$200,000, are not to be found, and that in many cases where the names of persons whose places of business are well known are entered on the record as "Not found," and the general faults and omissions of the records of the attorney's office, it may reasonably be concluded that even the above-stated amount falls far short of the actual amount of which the city was defrauded by the late attorney.

Gale appears to have acted without proper official supervision. As before shown, the office of attorney was originally a bureau in the Finance Department, and was subject to the supervision of the Comptroller, but by the Charter of 1873 no provision was made for such a bureau. The power to appoint the attorney was, however, given to the Counsel to the Corporation.

It is not unlikely that it was the intention of the Legislature to attach this bureau to the Law Department, which would seem to be the proper department to conduct its business, but it is not so provided in the Charter.

In the prosecution of cases sent to him by the Receiver of Taxes, Gale's procedure seems to have been as follows:

Having on hand a supply of blank petitions, and orders to which were appended the printed signatures of a judge of the Supreme Court, he would fill them out and cause them to be served upon the delinquents. By the terms of the order the delinquent was required to attend in person at a Special Term of the Supreme Court, to be held at the chambers thereof on a designated day, and show cause why he should not be punished for his misconduct in neglecting or refusing to pay his tax. When the order was served upon the delinquent the latter would be given to understand that instead of appearing in court on the day named in the order, he should appear in Gale's office, and there make his return to the order. Upon such appearance, Gale would take whatever action was best suited to his purpose, preparing such orders for the judge's signature as he needed, charging a fee for his services and disposing of the case.

Whenever he pleased to do so, he would present the papers, generally in a batch, to a judge of the Supreme Court, and always, as a rule, to the same judge, for his signature to the orders; having obtained which, he would carry the orders to his office or elsewhere, and keep or file them, as he pleased, in the County Clerk's office. Sometimes more than a year would elapse before any of the orders were filed. These orders were not, as a rule, entered upon the records of the court, or given to its clerk for filing with the proceedings thereof, and no copies were filed with the Receiver of Taxes in any of the cases where the law requires copies to be so filed.

It is noted in several cases that, acting upon a petition for the enforcement of payment of the tax, and upon motion of Gale, the Court appears to have granted orders for a reduction of the assessment.

A copy of the affidavit and order in one of these cases, which will serve as an illustration, is given below, names and dates only being omitted.

Affidavit.

—being duly sworn, says I am the respondent above named. I reside at ———— I am engaged in the ———— business, at ————; that during the year ———— all the capital and personal property that I had did not exceed in value the sum of \$15,000; that during said year I was in debt in the sum of \$7,000; that the tax imposed upon me is erroneous and excessive, and the same should be reduced.

(Signed) _____

Sworn to before me, {
this _____

Commissioner of Deeds,
N. Y. City.

Upon which affidavit the Court granted the following order:

Order Reducing Assessment.

SUPREME COURT,
City and County of New York. }

In the matter of the petition of Martin T. McMahon, as Receiver of Taxes, to enforce the payment of the tax for personal property imposed upon ————.

At a Special Term of this Court, held at the Chambers thereof, at the County Court-house, in the City of New York, on the ————.

Present, ————, Justice.

On reading the examination of ————, taken in pursuance of an order returnable on the ————, and on motion of Edward D. Gale, attorney for the above named petitioner,

It is ordered and directed that the assessment mentioned in the petition hereto annexed be reduced to the sum of \$8,000, and that the above-named respondent pay to Edward D. Gale, attorney as aforesaid, at his office, No. 51 Chambers street, the sum of \$224 as a tax thereon, with interest upon said tax, at the rate of twelve per cent. per annum, from the 29th day of July, 1875.

(Signed) _____

J. S. C.

In the above-mentioned case the amount of the assessment as levied was \$30,000. The number of cases of reduced assessment found by us is 47, aggregating an assessed valuation of \$441,760, which valuation was reduced, as above, to \$144,561 by the court, as we believe, without warrant of law.

By reference to section 14 of chapter 334, Laws of 1867, before quoted, it will be seen that the only case where the court is authorized in any proceeding commenced to enforce the payment of any tax for personal property to dismiss without payment, or on a partial payment of the tax, is where it shall be satisfied that the person or persons taxed are unable for the want of property to pay the tax. It is not alleged in the petition and affidavit in these proceedings that the parties were unable for the want of property to pay the tax. They allege that they were assessed too much. In that case they should have sought the proper remedy, which was an appeal to the Commissioners

of Taxes and Assessments, within the time limited by law. If they were not satisfied with the decision of the Commissioners, they should have applied for a certiorari to review such decision on the merits, as provided by law. This they do not appear to have done, and therefore were not entitled to relief.

Chapter 302, Laws of 1859, require that the Commissioners of Taxes and Assessments shall keep in their office books in which shall be entered in detail the assessed valuations of real and personal property, that such books shall be open for examination and correction from the second Monday in January until the first day of May in each and every year, but on said last-mentioned day they shall be closed (sec. 8).

That the said Commissioners, previous to and during the time the said books are open for inspection, shall advertise the fact in the several newspapers, or in such manner as they may deem most advisable (sec. 9).

That during the time the books shall be open for public inspection, application may be made by any person considering himself aggrieved by the assessed valuation of his real or personal estate, to have the same corrected. If such application be made in relation to the assessed valuation of personal estate, the applicant shall be examined under oath by the said Commissioners, who shall be authorized to administer such oath or any of them, and if in his or their judgment, the assessment is erroneous, they shall cause the same to be corrected, and fix the amount of such assessment as they may believe to be just, and declare their decision thereon within thirty days after such application shall have been made to them (sec. 10).

A certiorari to review and correct on the merits any decision or action of the said Commissioners, under section ten or eleven of this act, shall be allowed by the Supreme Court, or any judge thereof, directed to said Commissioners, on the petition of the party aggrieved, and shall, with the return, be heard and decided forthwith by said court, in preference to all other matters, actions or proceedings (sec. 20).

The Department of Taxes and Assessments shall have for its head a President, who shall be so designated in his appointment, and two Commissioners, who together shall possess all the powers and perform all the duties now possessed and performed by the Commissioners of Taxes and Assessments, except that it shall require a majority of such Commissioners to correct or reduce the assessed valuation of the personal property of any person, and that no tax on personal property shall be remitted, cancelled or reduced, unless the applicant or party aggrieved shall satisfy the Commissioners that he has been prevented by absence from the city, or by illness, from making his complaint or application to them within the time allowed by law for the correction of taxes (chapter 335, Laws of 1873, section 87).

The Court apparently had implicit confidence in Gale, and accepted his statements without examination of the papers. It is probably owing to this cause, and to the want of proper executive supervision over the affairs of the office, arising in a measure, perhaps, from defective legislation, that Gale had the opportunity to appropriate to his own uses, without let or hindrance, public moneys coming, from time to time, into his hands.

The books of record found in Gale's office are as follows:

Register.

Return and Receipt Book.

These records were carelessly and negligently kept. A Cash Book was kept for the years 1874 and 1875, but was discontinued, we are informed, by direction of Gale. The discontinuance of this book necessitated the examination, arrangement, classification, and scheduling by us of about fifty thousand papers. The lists of delinquent tax-payers, from 1874 to 1880, inclusive, have been carefully checked, and the disposition of most of the cases noted. In a considerable number of cases no papers could be found.

An examination was made of all papers found, not only in Gale's office, but also in the County Clerk's office, relating to personal taxes sent to the Attorney for prosecution.

In the business of the office, eight different forms of blanks were used, viz.:

Petition and order to show cause, resident.

Petition and order to show cause, non-resident.

Order dismissing proceedings.

Order reducing assessment.

Affidavit of default.

Order for commitment.

Notice of default.

Receipt of payment.

The register for the years 1874 and 1875 shows 1,447 cases "dismissed without payment of the tax—by order of the Court." Of these cases 893 do not have the signature of the Court, and they were not filed with the County Clerk.

Of the large number of "Default" cases noted, but very few orders for commitment were had. So far as the records show, the proceedings were dropped, and this in cases where the delinquents were well known and could have been easily reached.

Among those recorded as "Not found," are included many well known citizens. From 1877 to 1880 a list appears each year from the Marshal marked "Not found." It does not appear that the Attorney ever made out any notices for these persons. The assessed valuation of personal property against these names aggregates over six millions of dollars. Many cases are found recorded, from time to time, as "Pending" in which no further action appears to have been taken.

The officer is now in charge of Mr. E. H. Lacombe, an assistant of the Counsel to the Corporation, who has collected \$5,274.70 upon the prosecution of cases noted in Gale's records as "Default," "Pending," etc., to which his attention was called by us.

As a further result of our investigation, there has been paid to the Marshal the sum of \$2,248.40 on account of the tax of the year 1876.

The Receiver of Taxes transferred to Gale for collection, from time to time, lists of delinquents embracing over 12,000 names, with taxes due amounting to nearly \$2,000,000. Of this sum Gale paid to the city the sum of \$6,711.15 only, as the total receipts of his more than six years' incumbency, which cost the city in salaries alone about \$42,000.

His predecessor (Harvey) during a term extending from May, 1874, to March 1875, a period of about ten months, accounted for \$6,505.94.

In conclusion, we deem it proper to say that, in our opinion, the public interest would be subserved by the abolition of the office for the Collection of Arrears of Personal Taxes. There is no need of a separate office, the duties of which may, without additional legislation, be performed by the Counsel to the Corporation.

Respectfully submitted.

W. P. SHEARMAN, Commissioner of Accounts.

BOARD OF ESTIMATE AND APPORTIONMENT.

BOARD OF ESTIMATE AND APPORTIONMENT—CITY OF NEW YORK,
MAYOR'S OFFICE, CITY HALL,
THURSDAY, November 9, 1882—12 o'clock M. }

The Board met in pursuance of the following call:

OFFICE OF THE MAYORALTY,
EXECUTIVE DEPARTMENT—CITY HALL,
New York, November 6, 1882. }

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An act to reorganize the local government of the City of New York," passed April 30, 1873; and section 1 of chapter 779, being an act entitled "An act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873; and chapter 304, being an act entitled "An act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874; and chapter 303, being an act entitled "An act in relation to the estimates and apportionment for the support of the government of the County of New York," passed April 30, 1874; and chapter 308, being an act entitled "An act in relation to the estimates and apportionment for the support of the government of the City of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Thursday, November 9, 1882, at 12 o'clock M., for the purpose of transacting such business as may be brought before the Board.

W. R. GRACE, Mayor.

INDORSED:

Admission of a copy of the within, as served upon us this 6th day of November, 1882.

W. R. GRACE,
Mayor.

ALLAN CAMPBELL,
Comptroller;

WM. SAUER,
President of the Board of

Aldermen.

THOS. B. ASTEN,
President of the Department of

Taxes and Assessments.

Present—All the members, viz.:

Wm. R. Grace, the Mayor; Allan Campbell, the Comptroller; Wm. Sauer, the President of the Board of Aldermen; Thos. B. Asten, the President of the Department of Taxes and Assessments. The minutes of the meeting held October 31, 1882, were read and approved.

The Comptroller offered the following resolution:

Resolved, That the provisional estimate made by the Board of Estimate and Apportionment on October 31, 1882, of the amounts required to pay the expenses of conducting the public business in the City and County of New York, in each department and branch thereof, and the Board of Education, for the next ensuing financial year, to wit: for the calendar year eighteen hundred and eighty-three (1883), be submitted to the Board of Aldermen, with the reasons for it in detail, as required by section 112 of chapter 335 of the Laws of 1873.

REASONS FOR THE PROVISIONAL ESTIMATE FOR THE YEAR 1883.

The Provisional Estimate for the year 1883, herewith submitted to the Board of Aldermen of the City of New York, has been adopted and agreed on by the Board of Estimate and Apportionment.

The amounts allowed are such as are prescribed or provided for by law, or such as conform to the Departmental Estimates and to the estimates of necessary expenditures other than those included in Departmental Estimates, except as to the amount of certain items, for which appropriations were asked for, that have been modified or disallowed by the Board of Estimate and Apportionment in making such Provisional Estimate, in the manner and for the reasons stated in detail under the heads of appropriations respectively.

THE COMMON COUNCIL.

The sum of \$49,000 is appropriated for salaries of Aldermen as provided by law, being 4,000 more than for 1882, for salaries of two more Aldermen, and \$19,250 for clerks and contingent expenses of the Board, making a total of \$68,250.

THE MAYORALTY.

The sum appropriated is for the Mayor's salary as provided by law, and the salaries of clerks and messengers and contingent expenses necessary for the office, amounting to \$30,000, the same as for 1882.

THE FINANCE DEPARTMENT.

The appropriation includes the amount required for the Comptroller's salary and the Chamberlain's Office, as provided by law, and the salaries of the Deputy Comptroller, the Auditor of Accounts, the Receiver of Taxes and the Clerk of Arrears and Collector of Assessments, and all other clerks and employees of the Finance Department, also the expense of superintending and cleaning the public markets, amounting to \$206,500.

STATE TAXES.

The appropriation for this purpose is made for the sum certified by the Comptroller of the State, as the quota of State Taxes to be paid by the County of New York, amounting to \$3,218,670.27, an increase of \$391,382.54, over the quota for 1882, and including \$1,444,055.37, for Common Schools.

INTEREST ON THE CITY DEBT.

The sum appropriated is required to pay the interest on the City Debt, payable by law from taxation in the year 1883, including the debt of the annexed district, amounting to \$8,092,857.28, being \$99,131.17 less than for 1882.

REDEMPTION OF THE CITY DEBT.

The sum appropriated is the amount required for the redemption of the debt of the city and of the annexed district falling due in 1883, and payable from taxation under special laws, amounting to \$495,895.99, while stocks and bonds, originally payable from taxation, falling due in 1883, amounting to \$989,949.48, will be paid from the Sinking Fund under chapter 383 of the Laws of 1878, for the reduction of taxation.

RENTS OF ARMORIES AND PUBLIC OFFICES.

The appropriations for these purposes are made for the least rentals for which suitable premises could be leased for the accommodation of the State National Guard in the city, amounting to \$67,250, and for the civil courts, several city departments and other purposes, amounting to \$53,675, aggregating \$120,925 for payment of rent of property leased to the corporation for these objects and purposes.

JUDGMENTS, ETC.

An amount of \$150,000 is appropriated, which is deemed sufficient for the payment of judgments against the city in 1883, being one-half the amount for 1882, and \$27,000 also, for other purposes of the city government, including \$15,000 for the Seventh Regiment New Armory Fund, in lieu of rent, making the total sum of \$177,000 for these several purposes.

THE LAW DEPARTMENT.

The amount appropriated is for the salaries of the Counsel to the Corporation and his assistants, as provided by law, and of the clerks and other employees; also necessary expenses of this department, which includes the salaries and expenses of the Corporation Attorney, the Public Administrator, and the Attorney for the Collection of Arrears of Personal Taxes, this office being attached to the Law Department, aggregating \$143,578, being \$1,350 less than for 1882.

THE DEPARTMENT OF PUBLIC WORKS.

The sum appropriated provides for the payment of the salary of the Commissioner of Public Works, as provided by law, and for salaries of clerks, engineers and other employees, and all other expenses of conducting this department, and also for all the public objects and purposes required in the administration of this department, the amount being deemed necessary and sufficient for them in 1883, aggregating \$2,457,200, being \$67,300 more than for 1882, and including \$100,000 for alterations and rebuilding of Washington Market.

THE DEPARTMENT OF PUBLIC PARKS.

For this Department a sum is appropriated which is deemed necessary and sufficient for the payment of salaries and wages of all employees, and to provide for meeting all expenses attending the management of this department, and for performing such public works and services as the law imposes upon it, amounting to \$662,000.

THE DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION.

The appropriation of this department provides for the payment of the salaries of the Commissioners as required by law, and all other officers and employees, and such general and necessary expenses as appear to be necessary in the year 1883, amounting to \$1,481,000.

THE HEALTH DEPARTMENT.

The appropriation includes provision for the salaries of the Commissioners as fixed by statute, and also for all such general charges and expenses as are deemed necessary and required by law for the public service performed by this Department, amounting to \$410,207, being \$113,945 more than in 1882, arising mainly from the purchase of a steamboat, and appropriation for necessary additional buildings.

THE POLICE DEPARTMENT.

The sum appropriated for this Department provides for the salaries of the Police Commissioners, the Superintendent, the Inspectors, Sergeants, and the uniformed force, as fixed by statute, and also for the salaries and wages of the clerical force, of the telegraph operators, janitors, messengers, laborers, etc., employed and necessary for the service to be performed; also rents and repairs, fitting up and construction of station houses, supplies, expense of the Detective force, for such amounts as are deemed to be sufficient for the several objects and purposes in the year 1883, aggregating \$3,426,130, and being 65,450 more than the amount appropriated for 1882.

THE DEPARTMENT OF STREET CLEANING.

The appropriation made to this Department is deemed sufficient to provide for its needs and purposes, amounting to \$1,000,000.

THE FIRE DEPARTMENT.

The appropriation provides for the salaries of the Commissioners and the pay of the force required by the Department, as fixed by statute, together with all supplies and expenses, including additional men, and the erection of new houses for Engine and Hook and Ladder Companies deemed to be necessary for the efficient service of the Fire Department, and including amount for Steam Fire Engines, and new apparatus Hook and Ladder Companies, horses, etc., aggregating \$1,585,745, being \$120,895 more than for 1882.

THE DEPARTMENT OF TAXES AND ASSESSMENTS.

The amount appropriated is deemed sufficient for the payment of salaries of the Commissioners as fixed by law, and the clerks and other employees necessary for conducting the business of the Department, including the Board of Assessors, amounting to \$103,700.

THE BOARD OF EDUCATION.

The sums appropriated for the purposes of Public Instruction, including \$400,000, besides \$61,800 received from sale of school property, for purchasing and procuring sites for and erecting new buildings, altering, enlarging and repairing school buildings, although less than the amount asked for by the Board of Education, is deemed sufficient under an economical expenditure, and to provide for the needs of the public schools in the year 1883, amounting to \$3,750,000, being \$250,000 more than for 1882.

THE COLLEGE OF THE CITY OF NEW YORK.

The amount appropriated is less than the sum allowed by law, but is deemed sufficient for all purposes, being \$135,000.

ADVERTISING, PRINTING, STATIONERY, AND BLANK BOOKS.

A sum is appropriated for these objects, which is deemed sufficient in 1883, including publication of the CITY RECORD, and amounting to \$186,200.

MISCELLANEOUS PURPOSES.

The appropriation under this head includes salaries of coroners and election expenses, jurors' and sheriffs' fees, salaries of the Commissioners of Accounts, the Bureau of Permits, support of prisoners in the county jail, and various general expenses of public officers necessary for conducting the business of the City and County of New York, amounting to \$352,250.

THE JUDICIARY.

The appropriation provides for the salaries of the Justices and Judges of the Supreme and other Courts, the County Clerk, the Recorder, the Surrogate, the District Attorney, the Commissioner of Jurors, as fixed by law, and for clerks, stenographers, and all expenses attending the Courts and officers referred to, amounting to \$866,616.66.

ASYLUMS, REFORMATORIES, AND CHARITABLE INSTITUTIONS.

The appropriations made for these institutions are based upon estimates of the amounts required for the care, instruction and support of their inmates, as designated and provided for by law, by specific provisions and by per capita allowances, according to the character and description of the beneficiaries of the public charity, amounting to \$1,015,899; being \$10,932.14 more than for 1882.

Which was adopted by the following vote:

Affirmative—The Mayor, Comptroller, President of the Board of Aldermen, and President of the Department of Taxes and Assessments—4.

The Comptroller offered the following resolution:

Resolved, That the amounts following be and are hereby appropriated from the Excise Fund, for the support of children in the month of September, 1882, committed to the institutions herein named, by Police Magistrates, pursuant to law:

NAME.	NUMBER OF CHILDREN.	DAYS.	RATE.	AMOUNT.
Institution of Mercy.....	1,005	29,580	\$2 per week	\$8,425 29
St. Stephen's Home for Children.....	342	10, 97	"	2,896 28
St. Joseph's Asylum.....	272	7, 63	"	2,106 64
Hebrew Sheltering Guardian Society.....	185	5,373	"	1,535 14
Missionary Sisters of the Third Order of St. Francis.....	282	8,273	"	2,258 00
Mission of the Immaculate Virgin.....	385	11, 71	"	3,078 44
Asylum Sisters of St. Dominic.....	281	8, 22	"	2,372 57
Ladies' Deborah Nursery and Child's Protectory.....	191	5, 29	"	1,469 43
Dominican Convent of Our Lady of the Rosary.....	114	3, 29	"	887 43
Association for the Benefit of Colored Orphans.....	86	1, 31	"	723 14
St. James' Home.....	58	1, 40	"	497 14
Association for Befriending Children and Young Girls.....	22	600	"	188 57
St. Ann's Home.....	37	1, 10	"	317 14
American Female Guardian Society and Home for the Friendless.....	89	2, 504	"	715 43
Asylum of St. Vincent de Paul.....	58	1, 714	"	489 72
Total.....				\$27,960 36

The appropriations are made in accordance with the opinion of the Counsel to the Corporation, dated January 16, 1877.

Which was adopted by the following vote:

Affirmative—The Mayor, Comptroller, President of the Board of Aldermen, and President of the Department of Taxes and Assessments—4.

On motion, the Board adjourned.

THOMAS B. ASTEN, Secretary.

OFFICIAL DIRECTORY.

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

EXECUTIVE DEPARTMENT.

Mayor's Office.

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

Mayor's Marshal's Office.

No. 1 City Hall, 10 A. M. to 3 P. M.
GEORGE A. McDERMOTT, First Marshal.

Permit Bureau Office.

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

Sealers and Inspectors of Weights and Measures.
No. 7 City Hall, 10 A. M. to 3 P. M.
WILLIAM EYERS, Sealer First District; CHRISTOPHER BARRY, Sealer Second District; JOHN MURRAY, Inspector First District; JOSEPH SHANNON, Inspector Second District.

COMMISSIONERS OF ACCOUNTS.

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

LEGISLATIVE DEPARTMENT.

Office of Clerk of Common Council.

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

City Library.

No. 12 City Hall, 10 A. M. to 4 P. M.
THOS. J. O'CONNELL, Librarian.

DEPARTMENT OF PUBLIC WORKS.

Commissioner's Office.

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

FINANCE DEPARTMENT.

Comptroller's Office.

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

Auditing Bureau.

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

LAW DEPARTMENT.

Office of the Counsel to the Corporation.

Staat Zeitung Building, third floor, 9 A. M. to 5 P. M. Saturdays, 9 A. M. to 4 P. M.
GEORGE P. ANDREWS, Counsel to the Corporation;
ANDREW T. CAMPBELL, Chief Clerk.

Office of the Public Administrator.

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

Office of the Corporation Attorney.

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

POLICE DEPARTMENT.

Central Office.

No. 300 Mulberry street, 9 A. M. to 4 P. M.
STEPHEN B. FRENCH, President; SETH C. HAWLEY, Chief Clerk; JOHN J. O'BRIEN, Chief Bureau of Elections.

DEPARTMENT OF CHARITIES AND CORRECTION.

Central Office.

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

FIRE DEPARTMENT.

Headquarters.

Nos. 155 and 157 Mercer street.
JOHN J. GORMAN, President; CARL JUSSEN, Secretary.

Bureau of Chief of Department.

ELI BATES, Chief of Department.

Bureau of Inspector of Combustibles.

PETER SEERY, Inspector of Combustibles.

Bureau of Fire Marshal.

GEORGE H. SHELTON, Fire Marshal.

Bureau of Inspection of Buildings.

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

Attorney to Department.

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

Fire Alarm Telegraph.

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

Repair Shops.

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

Hospital Stables.

99th street, between 9th and 10th avenues (temporary).
JAMES SHEA, Superintendent of Horses.

HEALTH DEPARTMENT.

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

DEPARTMENT OF PUBLIC PARKS.

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

Civil and Topographical Office.

Arsenal, 64th street and 5th avenue, 9 A. M. to 5 P. M.
Office of Superintendent of 23d and 24th Wards.
146th street and 3d avenue, 9 A. M. to 5 P. M.

DEPARTMENT OF DOCKS.

Nos. 117 and 119 Duane street, 9 A. M. to 4 P. M.
WILLIAM LAMBEER, President; JOHN T. CUMING, Secretary.

DEPARTMENT OF TAXES AND ASSESSMENTS.

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

Office Bureau Collection of Arrears of Personal Taxes
No. _____

DEPARTMENT OF STREET CLEANING.

51 Chambers street, Rooms 10, 11 and 12, 9 A. M. to 4 P. M.
JAMES S. COLEMAN, Commissioner; M. J. MORRISON, Chief Clerk.

BOARD OF ASSESSORS.

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

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

SHERIFF'S OFFICE.
Nos. 3 and 4 New County Court-house, 9 A. M. to 4 P. M.
PETER BOWE, Sheriff; JOEL O. STEVENS, Under Sheriff
ALEX. V. DAVIDSON, Order Arrest Clerk.

REGISTER'S OFFICE.
East side City Hall Park, 9 A. M. to 4 P. M.
AUGUSTUS T. DOCHARTY, Register; J. FAIRFAX McLAUGHLIN, Deputy Register.

COMMISSIONER OF JURORS.
No. 17 New County Court-house, 9 A. M. to 4 P. M.
GEORGE CAULFIELD, Commissioner; ALFRED J. KREGAN, Deputy Commissioner.

POLICE DEPARTMENT.

POLICE DEPARTMENT OF THE CITY OF NEW YORK,
PROPERTY CLERK'S OFFICE,
300 MULBERRY STREET, Room No. 39,
NEW YORK, October 18, 1882.
OWNERS WANTED BY THE PROPERTY CLERK OF THE POLICE DEPARTMENT OF THE CITY OF NEW YORK, 300 Mulberry street, Room 39, for the following property now in his custody without claimants: Boats, rope, iron, lead, male and female clothing, gold and silver watches, trunks and contents, bags and contents, musical instruments, boots, shoes, leather, revolvers, cheese, butter, etc.; also several amounts of money found and taken from prisoners by patrolmen of this Department.
C. A. ST. JOHN,
Property Clerk.

FINANCE DEPARTMENT.

FINANCE DEPARTMENT,
BUREAU FOR THE COLLECTION OF TAXES,
No. 32 CHAMBERS STREET,
NEW YORK, Nov. 1, 1882.

NOTICE TO TAXPAYERS.

NOTICE IS HEREBY GIVEN TO ALL PERSONS who have omitted to pay their taxes for the year 1882, to the Receiver of Taxes, that unless the same shall be paid to him at his office before the first day of December next, one per cent. will be collected on all taxes remaining unpaid on that day, and unless the same shall be paid to him before the first day of January next, interest will be charged and collected upon all such taxes so remaining unpaid on that day, at the rate of seven per cent. per annum, to be calculated from October 23, 1882, the day on which the assessment rolls and warrants were delivered to the Receiver of Taxes.
No money will be received after 2 o'clock P. M. Office hours from 8 A. M. to 2 P. M.
MARTIN T. McMAHON,
Receiver of Taxes

SUPREME COURT.

In the matter of the application of the Department of Public Works, for and on behalf of the Mayor, Aldermen, and Commonalty of the City of New York, relative to the opening of One Hundred and Fifty-fourth street, from Tenth Avenue to Avenue St. Nicholas, in the City of New York.

PURSUANT TO THE STATUTES IN SUCH cases made and provided, notice is hereby given that an application will be made to the Supreme Court of the State of New York, at a Special Term of said Court, to be held at the Chambers thereof, in the County Court-house, in the City of New York, on Friday, the eighth day of December, 1882, at the opening of the Court on that day, or as soon thereafter as counsel can be heard thereon, for the appointment of Commissioners of Estimate and Assessment in the above entitled matter. The nature and extent of the improvement hereby intended is the acquisition of title, in the name and on behalf of the Mayor, Aldermen, and Commonalty of the City of New York, to all the lands and premises, with the buildings thereon and the appurtenances thereto belonging, required for the opening of One Hundred and Fifty-fourth street, from Tenth Avenue to Avenue St. Nicholas, in the City of New York, being the following described lots, pieces, or parcels of land, viz.:
Beginning at a point in the easterly line of Tenth Avenue, distant one hundred and ninety-nine feet eight inches (199' 8") northerly from the northerly line of One Hundred and Fifty-third street; thence easterly and parallel with said street four hundred and seventy-six feet ten inches (476' 10") to the westerly line of Avenue St. Nicholas; thence northerly along said line sixty-one feet four and one-half inches (61' 4 1/2"); thence westerly four hundred and sixty-three feet ten and one-half inches (463' 10 1/2") to the easterly line of Tenth Avenue; thence southerly along said line sixty feet (60') to the point or place of beginning.
Said street to be sixty feet (60') wide between the lines of Tenth Avenue and Avenue St. Nicholas.
Dated New York, November 8, 1882.
GEORGE P. ANDREWS,
Counsel to the Corporation,
Tryon Row.

In the matter of the application of the Department of Public Works for and on behalf of the Mayor, Aldermen, and Commonalty of the City of New York, relative to the opening of One Hundred and Forty-third street, from Tenth Avenue to the Boulevard, in the City of New York.

PURSUANT TO THE STATUTES IN SUCH cases made and provided, notice is hereby given that an application will be made to the Supreme Court of the State of New York, at a Special Term of said Court, to be held at the Chambers thereof, in the County Court House, in the City of New York, on Friday, the 8th day of December, 1882, at the opening of the Court on that day, or as soon thereafter as counsel can be heard thereon, for the appointment of Commissioners of Estimate and Assessment in the above entitled matter. The nature and extent of the improvement hereby intended is the acquisition of title, in the name and on behalf of the Mayor, Aldermen and Commonalty of the City of New York, to all the lands and premises, with the buildings thereon and the appurtenances thereto belonging, required for the opening of One Hundred and Forty-third street, from Tenth Avenue to the Boulevard, in the City of New York, being the following described lots, pieces or parcels of land, viz.:
Beginning at a point in the easterly line of the Boulevard, distant four hundred and fifty-nine feet eight inches (459' 8") southerly from the southerly line of One Hundred and Forty-fifth street; thence easterly and parallel with said street six hundred and ninety feet two and one-half inches (690' 2 1/2") to the westerly line of Diagonal Avenue; thence southerly and along said Avenue sixty-five feet two inches (65' 2"); thence westerly six hundred and sixty-four feet nine and one-quarter inches (664' 9 1/4") to the easterly line of the Boulevard; thence northerly and along said line sixty feet (60') to the point or place of beginning.
Also, beginning at a point in the westerly line of Tenth Avenue, distant four hundred and fifty-nine feet eight inches (459' 8") southerly from the southerly line of One Hundred and Forty-fifth street; thence southerly and along the westerly line of Tenth Avenue sixty feet (60'); thence westerly and parallel with One Hundred and Forty-fifth street twenty-eight feet nine and one-quarter inches (28' 9 1/4") to the easterly line of Diagonal Avenue;

thence northeasterly and along said line as confirmed April 1, 1876, distance sixty-six feet six and three-quarter inches (66' 6 3/4") to the Tenth Avenue, the point or place of beginning.
Said street to be sixty (60') feet wide between the lines of the Boulevard and Tenth Avenue, except such part as taken for Diagonal Avenue.
Dated New York, November 8, 1882.
GEORGE P. ANDREWS,
Counsel to the Corporation,
Tryon Row.

In the matter of the application of the Department of Public Works for and on behalf of the Mayor, Aldermen and Commonalty of the City of New York, relative to the opening of One Hundred and Sixty-second street, from Tenth Avenue and Kingsbridge road to a new Avenue known as Edgecombe road, in the City of New York.

PURSUANT TO THE STATUTES IN SUCH cases made and provided, notice is hereby given that an application will be made to the Supreme Court of the State of New York, at a Special Term of said Court, to be held at the Chambers thereof, in the County Court House, in the City of New York, on Friday, the 8th day of December, 1882, at the opening of the Court on that day, or as soon thereafter as counsel can be heard thereon, for the appointment of Commissioners of Estimate and Assessment in the above entitled matter. The nature and extent of the improvement hereby intended is the acquisition of title in the name and on behalf of the Mayor, Aldermen and Commonalty of the City of New York, to all the lands and premises, with the buildings thereon and the appurtenances thereto belonging, required for the opening of One Hundred and Sixty-second street, from Tenth Avenue and Kingsbridge road to a new Avenue, known as Edgecombe road, in the City of New York, being the following described lots, pieces or parcels of land, viz.:
Beginning at a point in the easterly line of Tenth Avenue, distant seven hundred and ninety-five feet eight inches and a quarter of an inch (795' 8 1/4") southerly from the southerly line of One Hundred and Sixty-fifth street; thence easterly and parallel with said street five hundred and seventy-one feet ten inches and five-eighths of an inch (571' 10 5/8") to the westerly line of the new Avenue known as Edgecombe road; thence southerly along said line eighty-one feet two inches and one-quarter of an inch (81' 2 1/4"), being a point distant seventeen hundred and sixty-eight feet seven inches and five-eighths of an inch (1,768' 7 5/8") northerly from the southerly line of One Hundred and Fifty-fifth street; thence westerly five hundred and forty-one feet two inches (541' 2") to the easterly line of Kingsbridge road; thence northerly along said line seventy-two feet six inches (72' 6") to the easterly line of Tenth Avenue; thence northerly along said Tenth Avenue line twenty-two feet ten inches (22' 10") to the point or place of beginning.
Said street to be eighty (80') feet wide between the northerly and southerly lines, and between the lines of Kingsbridge road and Tenth Avenue on the west and the new Avenue known as Edgecombe road on the east.
Dated New York, November 8, 1882.
GEORGE P. ANDREWS,
Counsel to the Corporation,
Tryon Row, New York City.

In the matter of the application of the Mayor, Aldermen, and Commonalty of the City of New York, relative to the opening of Ninety-first street, from Fourth Avenue to the East River in the City of New York.

NOTICE IS HEREBY GIVEN THAT THE BILL of the costs, charges, and expenses incurred by reason of the proceedings in the above entitled matter, will be presented for taxation to one of the Justices of the Supreme Court, at the Chambers thereof in the County Court-house at the City Hall, in the City of New York, on the 17th day of November, 1882, at 10 o'clock in the forenoon of that day, or as soon thereafter as counsel can be heard thereon; and that the said bill of costs, charges, and expenses has been deposited in the office of the Department of Public Works, there to remain for and during the space of ten days.
Dated New York, November 1, 1882.
MICHAEL NORTON,
GERSHON COHEN,
EUGENE H. POMEROY,
Commissioners.

DEPARTMENT OF PUBLIC PARKS.

DEPARTMENT OF PUBLIC PARKS,
36 UNION SQUARE,
NEW YORK, October 28, 1882.

TO IRON BRIDGE BUILDERS.

PROPOSALS FOR BUILDING THE SUPERSTRUCTURE OF THE MADISON AVENUE BRIDGE OVER THE HARLEM RIVER.

SEALED BIDS OR ESTIMATES FOR THE ABOVE work, indorsed "Estimate for Building Superstructure of Madison Avenue Bridge," with the name of the person or persons making the same, and date of the presentation, will be received from iron bridge builders only, at the office of the Department of Public Parks, No. 36 Union Square, New York City, until half-past nine o'clock A. M., on Saturday, the eleventh day of November, 1882, at which place and hour the bids will be publicly opened by the Board of Commissioners of the said Department, and read, and the award of the contract will be made as soon thereafter as practicable. The adequacy and sufficiency of the security offered is subject to the approval of the Comptroller of the City of New York.

The person or persons to whom the contract may be awarded will be required to attend at the office of the said Department, with the sureties offered by him or them, and execute the contract within five days after written notice that the same has been awarded to his or their bid or estimate, and that the sureties offered by him or them have been approved by the Comptroller; and in case of failure or neglect so to do, he or they will be considered as having abandoned it, and as in default to the Corporation, and thereupon the work will be re-advertised and relet, and so on until the contract be accepted and executed.
N. B.—The prices must be written in the bid, and also stated in figures, and all estimates will be considered as informal which do not contain bids for all items called for in these proposals, or which contain bids for items not called for herein. Permission will not be given for the withdrawal of any bid or estimate. No bid will be accepted from, or contract awarded to, any person who is in arrears to the Corporation upon debt or contract, or who is a defaulter, as surety or otherwise, upon any obligation to the Corporation.
Bidders are required to state in their estimates, under oath, their names and places of residence; and if no other persons are interested with them therein; and if no other person be so interested, they shall distinctly state the fact; also, that such bid or estimate is made without any connection with any other person making a bid or estimate for the same purpose; and that it is in all respects fair and without collusion or fraud; and also that no member of the Common Council, head of a Department, Chief of a Bureau, Deputy thereof, or Clerk therein, or other officer of the Corporation, is directly or indirectly interested therein, or in the supplies or work to which it relates, or in any portion of the profits thereof.
The estimate must be verified by the oath, in writing, of the party making such estimate, that the several matters therein stated are in all respects true. When more than one person is interested in the estimate, the verification must be made by all the parties interested.
Each estimate shall be accompanied by the consent, in writing, of two householders or freeholders in the City of New York, with their respective places of business or residence, to the effect that if the contract be awarded to the person making the bid or estimate, they will, on 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 will pay to the Corporation any difference between the sum to which he would be entitled on its completion, and that which the Corporation may be obliged to pay to the person to whom the contract may be awarded at any subsequent letting; the amount in each case to be calculated upon the estimated amount of the work by which the bids are tested. The consent above mentioned shall be accompanied by the oath, or affirmation in writing, of each of the persons signing the same, that he is a householder or freeholder in the City of New York, and is worth the amount of the security required for the completion of 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, and otherwise; that he has offered himself as surety, in good faith, and with an intention to execute the bond required by law.

The engineer's estimate of work and materials by which the bids will be tested is as follows, to wit:
Iron work in fixed spans—Nos. 1, 2, 4 and 5:
Riveted wrought-iron work..... 450,000 lbs.
Nests of rollers..... 1,500 "
Lateral rods, etc..... 4,500 "
Rolled I beams, 8 in. deep..... 80,000 "
Wrought-iron corrugated floor-plates..... 110,000 "
Bolts, plates, fixed aprons..... 8,500 "
Castings..... 40,000 "
694,500 lbs.

Iron work in swing span, exclusive of gearings, etc.:
Eye bars and rods..... 130,000 lbs.
Pins, bolts, nuts, etc..... 37,500 "
Riveted wrought-iron work..... 560,000 "
Rolled 8-inch beams..... 100,000 "
Castings..... 105,000 "
Ornamental wrought-iron work..... 30,000 "
Ornamental cast-iron work..... 18,000 "
980,500 lbs.
1,675,000 lbs.

N. B.—Of the above gross weight of draw span, about 225,000 lbs. belongs to "Turn Table."

Floors, etc.:
1,900 cubic feet asphalt concrete, fixed spans.
775 square yards creosoted block-pavement, fixed spans.
7,000 B. M. creosoted inch boards, for pavement, fixed spans.
21,000 B. M. Georgia pine (planed and sized), sidewalks.
19,000 B. M. Georgia pine (rough), bolsters, sidewalks.
8,000 B. M. Georgia pine (rough), spiking sills.
15,000 B. M. Georgia pine, 2-inch plank, top plank roadway of swing span.
22,500 B. M. creosoted Carolina pine, 3-inch plank, under plank roadway of swing span.
1,250 lineal feet railing, including newals and galvanized iron cornice.
16 ornamental lamps and stands (3 lights each), ends of each top chord of fixed spans.
4 end lamps (colored glass), ends of swing span.
20 ornamental lamps and brackets, swing span.

N. B.—The above estimated quantities, though stated with as much accuracy as is possible in advance, are only approximate, and bidders are required to submit their estimates upon the following express conditions, which shall apply to and become part of every estimate received:
1. Bidders must satisfy themselves by personal examination of the location of the proposed work, and by such other means as they may prefer, as to the accuracy of the foregoing Engineer's estimate, and shall not at any time after the submission of an estimate dispute or complain of such statement or estimate of the Engineer, nor assert that there was any misunderstanding in regard to the nature or amount of the work to be done.
2. Bidders will be required to complete the entire work to the satisfaction of the Commissioners of the Department of Public Parks, and in substantial manner, in accordance with the specifications and the plans therein referred to. No extra compensation beyond the amount payable for the work before enumerated, which shall be actually performed, at the price therefor to be specified by the lowest bidder, shall be due or payable for the entire work.
Bidders will state a price for:
All iron work in fixed spans, complete, per lb.
All iron work in swing spans, complete, with turn-table, per lb.
Turn-table machinery, locking gear, shafting, gearing and machinery of all kinds, boiler, tank, coal-bin, indicators and signals, and all appurtenances complete in every particular, including flooring and finish of engine room, and the furnishing of work-bench and tools, the lump sum of dollars.

Asphalt, concrete, per cubic foot.
Creosoted block-pavement, per square yard.
All Georgia pine in sidewalks, including nails and bolts, per M. feet B. M.
All Georgia pine in roadway, including nails and bolts, per M. feet B. M.
Creosoted Carolina pine plank, including nails and bolts, per M. feet, B. M.
Sidewalk railing, including newal-posts and galvanized iron cornice.
Three light ornamental lamps with stands, for fixed spans, each.
Ornamental lamps and brackets, swing span, each.
End lamps, colored lights, swing span, each.
Painting, the lump sum of dollars.
Which price is to include the furnishing of all necessary materials and labor, and the performance of the whole of the work mentioned in the specifications, and shown on the plans for the work.
The time allowed for the completion of the bridge is ten months from date of contract.
No estimate will be received or considered unless accompanied by either a certified check upon one of the National Banks of the City of New York, drawn to the order of the Comptroller, or money, to the amount of five per centum of the amount of the security required for the faithful performance of the contract. Such check or money must not be enclosed in the sealed envelope containing the estimate, but must be handed to the officer or clerk of the Department who has charge of the Estimate-box, and no estimate can be deposited in said box until such check or money has been examined by said officer or clerk and found to be correct. All such deposits, except those of the successful bidder, will be returned to the persons making the same within three days after the contract is awarded. If the successful bidder shall refuse or neglect, within five days after notice that the contract has been awarded to him, to execute the same, the amount of the deposit made by him shall be forfeited to and retained by the City of New York as liquidated damages for such neglect or refusal; but if he shall execute the same within the time aforesaid, the amount of his deposit will be returned to him.
Bidders are informed that no deviation from the specifications will be allowed, unless a written permission shall previously have been obtained from the Engineer in charge of the work.
The amount of security required is Thirty Thousand dollars.
The Department of Public Parks reserves the right to reject any or all the bids received in response to this advertisement if it should deem it for the interest of the city so to do, and to re-advertise until satisfactory bids or proposals shall be received. But the contracts when awarded will be awarded to the lowest bidder.

Blank forms for proposals and the form of the contract which the successful bidder will be required to execute, can be had at the office of the Secretary, and the plans can be seen and information relative to them can be had at the office of the Department, 36 Union Square.
SMITH E. LANE,
SALEM H. WALES,
CHARLES F. MACLEAN,
WILLIAM M. OLLIFFE,
Commissioners of the Department of Public Parks.
E. P. BARKER,
Secretary.

DEPARTMENT OF PUBLIC PARKS,
36 UNION SQUARE,
NEW YORK, October 28, 1882.

BIDS OR ESTIMATES FOR EACH OF THE following works, to wit:

- No. 1. FOR REGULATING AND GRADING Alexander Avenue and also Setting Curb-stones, Flagging the Sidewalks, Laying Crosswalks, and Paving the Roadway therein with Trap-blocks, from the Southern Boulevard to North Third Avenue.
- No. 2. FOR REGULATING AND GRADING East One Hundred and Thirty-fourth street, and also Setting Curb and Gutter Stones and Flagging the Sidewalks four feet wide therein, from Willis Avenue, to Brook Avenue.
- No. 3. FOR REGULATING AND GRADING One Hundred and Forty-third street, and also Setting Curb and Gutter Stones, and Flagging the Sidewalks four feet wide therein, from Willis Avenue to Brook Avenue.
- No. 4. FOR REGULATING AND GRADING One Hundred and Fifty-fifth street, and also Setting Curb and Gutter Stones, and Flagging the Sidewalks four feet wide therein, from Elton Avenue to Courtland Avenue.
- No. 5. FOR REGULATING AND GRADING, Laying Crosswalks, Flagging Sidewalks a space four feet wide, and Setting Curb and Gutter Stones in Depot place, between Sedgwick Avenue and the New York Central and Hudson River Railroad.
- No. 6. FOR REGULATING AND GRADING Morris Avenue, and also Setting Curb and Gutter Stones, and Flagging the Sidewalks four feet wide therein, from One Hundred and Thirty-eighth to One Hundred and Fifty-sixth street.
- No. 7. FOR FLAGGING SIDEWALKS a space four feet wide, and Setting Curb and Gutter Stones on the southerly side of One Hundred and Fifty-first street, from Courtland Avenue to Morris Avenue, and Laying a Crosswalk in said street at the southern intersection of College Avenue.
- No. 8. FOR REGULATING, GRADING, SETTING CURB AND GUTTER STONES, FLAGGING THE SIDEWALKS four feet wide, and Laying Crosswalks in Clifton street, from the easterly curb-line of St. Ann's Avenue to the westerly curb-line of Union Avenue.
- No. 9. FOR REGULATING, GRADING, SETTING CURB AND GUTTER STONES, FLAGGING THE SIDEWALKS four feet wide, and Laying Crosswalks in One Hundred and Sixty-fifth street, between the easterly curb-line of Boston Road and the westerly curb-line of Union Avenue.

—will be received by the Department of Public Parks until nine and a half o'clock A. M., on Saturday, the 11th day of November 1882.

Special notice is given that the works must be bid for separately, that is, two or more works must not be included in the same estimate or envelope.
The nature and extent of each of the several works, as near as it is possible to state them in advance, is as follows:

- NUMBER 1, ABOVE MENTIONED.**
1,400 cubic yards of filling.
5,000 cubic yards of excavation
350 lineal feet of new curb-stone furnished and set.
5,200 lineal feet of old curb-stone reset.
15,000 square feet of new flagging furnished and laid.
20,000 square feet of old flagging relaid.
2,000 square feet of new bridge stones furnished and laid.
14,500 square yards of new trap-block pavement.
2,500 pounds of vitrified stoneware, either in pipes or other forms in place.
- NUMBER 2, ABOVE MENTIONED.**
700 cubic yards of excavation of any material.
2,000 cubic yards of filling.
5 cubic yards of dry rubble masonry, exclusive of retaining wall.
2,000 pounds of vitrified stoneware sewer-pipe, any size, furnished and laid.
1,770 lineal feet of new curb-stone furnished and set.
500 lineal feet of old curb-stone reset.
1,770 lineal feet of new gutter-stone furnished and laid.
500 lineal feet of old gutter-stone relaid.
8,156 square feet of new flagging furnished and laid.
500 square feet of old flagging laid.
- NUMBER 3, ABOVE MENTIONED.**
500 cubic yards of filling.
20 cubic yards of excavation of any material.
1,900 lineal feet of new curb-stone furnished and set.
125 lineal feet of old curb-stone reset.
1,900 lineal feet of new gutter-stone furnished and laid.
125 lineal feet of old gutter-stone relaid.
7,400 square feet of new flagging furnished and laid.
570 square feet of old flagging relaid.
50 cubic yards of dry rubble masonry, other than in retaining walls.
16 cubic yards of concrete in place.
2,500 feet B. M. timber and plank in place.
2,500 pounds of vitrified stoneware, either in pipes or other forms in place.
- NUMBER 4, ABOVE MENTIONED.**
2,000 cubic yards of filling.
1,650 cubic yards of excavation other than rock.
4,000 cubic yards of rock excavation.
1,700 lineal feet of new curb-stone furnished and set.
220 lineal feet of old curb-stone reset.
1,700 lineal feet of new gutter-stone furnished and laid.
220 lineal feet of old gutter-stone relaid.
6,760 square feet of new flagging furnished and laid.
800 square feet of old flagging relaid.
2,000 pounds of vitrified stoneware, either in pipes or other forms in place.
- NUMBER 5, ABOVE MENTIONED.**
260 cubic yards of excavations of all kinds.
100 cubic yards of filling in place.
590 lineal feet of curb-stone furnished and set.
590 lineal feet of gutter-stone furnished and laid.
2,440 square feet of flagging furnished and laid.
336 square feet of new bridge-stones for crosswalks furnished and laid.
- NUMBER 6, ABOVE MENTIONED.**
34,000 cubic yards of filling.
4,500 cubic yards of excavation.
8,040 lineal feet of new curb-stone furnished and set.
360 lineal feet of old curb-stone reset.
8,040 lineal feet of new gutter-stone furnished and laid.
360 lineal feet of old gutter-stone relaid.
29,700 square feet of new flagging furnished and laid.
300 square feet of old flagging relaid.
70 cubic yards of dry rubble masonry, other than retaining walls.
1,000 M. feet B. M. timber and plank in place.
2,500 pounds of vitrified stoneware, either in pipes or other forms in place.
- NUMBER 7, ABOVE MENTIONED.**
150 lineal feet of new curb-stone furnished and set.
700 lineal feet of old curb-stone moved and set.
330 lineal feet of new gutter-stone furnished and laid.
520 lineal feet of old gutter-stone moved and laid.
1,800 square feet of new flagging furnished and laid.
1,510 square feet of old flagging laid.
160 square feet of new bridge-stones for crosswalk furnished and laid.
- NUMBER 8, ABOVE MENTIONED.**
1,100 cubic yards of earth excavation.
2,500 cubic yards of filling.
8,300 cubic yards of rock excavation.
5 cubic yards of dry rubble masonry exclusive of retaining-wall.
1,000 pounds of vitrified stoneware sewer-pipe of any size, furnished and laid.

3,500 linear feet of new curb-stone furnished and set.
200 linear feet of old curb-stone reset.
3,500 linear feet of new gutter-stone furnished and laid.
200 linear feet of old gutter-stone laid.
13,000 square feet of new flagging furnished and laid.
1,000 square feet of old flagging laid.
2,950 square feet of bridge-stones for crosswalks furnished and laid.

NUMBER 9, ABOVE MENTIONED.

400 cubic yards of earth excavation.
3,200 cubic yards of filling.
1,050 cubic yards of rock excavation.
5 cubic yards of dry rubble masonry exclusive of retaining-wall.
1,000 pounds of vitrified stoneware sewer-pipe of any size furnished and laid.
3,080 linear feet of new curb-stone furnished and set.
200 linear feet of old curb-stone set.
3,080 linear feet of new gutter-stone furnished and laid.
200 linear feet of old gutter-stone laid.
11,500 square feet of new flagging furnished and laid.
500 square feet of old flagging laid.
2,200 square feet of bridge-stone furnished and laid.

As the above-mentioned quantities, though stated with as much accuracy as is possible in advance, are approximate only, bidders are required to submit their estimates upon the following express conditions, which shall apply to and become part of every estimate received.

1. Bidders must satisfy themselves by personal examination of the location of the proposed work, and by such other means as they may prefer, as to the accuracy of the foregoing statement, and shall not at any time after the submission of an estimate dispute or complain of such statement nor assert that there was any misunderstanding in regard to the depth of the excavation to be made or the nature or amount of the work to be done.

2. Bidders will be required to complete the entire work to the satisfaction of the Department of Public Parks, and in substantial accordance with the specifications for the work and the plan therein referred to. No extra compensation beyond the amount payable for the several classes of work before enumerated, which shall be actually performed at the prices therefor to be specified by the lowest bidder, shall be due or payable for the entire work.

The person making any bid or estimate must furnish the same enclosed in a sealed envelope, directed to the head of the said Department, at its office, on or before the 15th day of November, 1882, at nine and a half o'clock A. M.

The envelope must be indorsed with the name or names of the persons presenting the same, the date of its presentation, and a statement of the work to which it relates. The estimates received will be publicly opened by the head of the said Department at the place and hour last above mentioned and read.

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

Each bid or estimate shall be accompanied by the consent, in writing, of two householders or freeholders of the City of New York, with their respective places of business or residence, to the effect that if the contract be awarded to the person making the estimate, they will, on its being so awarded, become bound as his sureties for its faithful performance; and that if he shall omit or refuse to execute the same, they will pay to the Corporation any difference between the sum to which he would be entitled on its completion, and that which the Corporation may be obliged to pay to the person or persons to whom the contract may be awarded at any subsequent letting; the amount in each case to be calculated upon the estimated amount of the work by which the bids are tested. The consent above-mentioned shall be accompanied by the oath or affirmation, in writing, of each of the persons signing the same that he is a householder or freeholder in the City of New York, and is worth the amount of the security required for the completion of the contract, over and above all his debts of every nature, and over and above his liabilities, as bail, surety, or otherwise; and that he has offered himself as a surety in good faith and with the intention to execute the bond required by section 27 of chapter 8 of the Revised Ordinances of the City of New York, if the contract shall be awarded to the person or persons for whom he consents to become surety. The adequacy and sufficiency of the security offered to be approved by the Comptroller of the City of New York.

No bid or estimate will be considered unless accompanied by either a certified check upon one of the national banks of the City of New York, drawn to the order of the Comptroller, or money, to the amount of five per centum of the amount of the security required for the faithful performance of the contract. Such check or money must not be inclosed in the sealed envelope containing the estimate, but must be handed to the officer or clerk of the Department who has charge of the Estimate Box, and no estimate can be deposited in said box until such check or money has been examined by said officer or clerk, and found to be correct. All such deposits, except that of the successful bidder, will be returned to the persons making the same, within three days after the contract is awarded. If the successful bidder shall refuse or neglect, within five days after notice that the contract has been awarded to him, to execute the same, the amount of the deposit made by him shall be forfeited and retained by the City of New York as liquidated damages for such neglect or refusal; but if he shall execute the contract within the time aforesaid, the amount of his deposit will be returned to him.

N. B.—The prices must be written in the estimate, and also stated in figures, and all estimates will be considered as informal which do not contain bids for all items for which bids are herein called, or which contain bids for items for which bids are not herewith called for. Permission will not be given for the withdrawal of any bid or estimate. No bid will be accepted from, or contract awarded to any person who is in arrears to the Corporation upon debt or contract, or who is a defaulter, as surety or otherwise, upon any obligation to the Corporation.

The amount in which security will be required for the performance of the several contracts is as follows:

For Number 1, above mentioned.....	\$20,000 00
" 2, "	3,000 00
" 3, "	2,500 00
" 4, "	6,000 00
" 5, "	800 00
" 6, "	20,000 00
" 7, "	600 00
" 8, "	11,000 00
" 9, "	5,500 00

The Department of Public Parks reserves the right to reject any or all the bids received in response to this advertisement if it should deem it for the interest of the city so to do, and to re-advertise until satisfactory bids or proposals shall be received. But the contracts when awarded will in each case be awarded to the lowest bidder.

Blank forms for proposals and the forms of the several contracts which the successful bidders will be required to execute, can be had at the office of the Secretary, and the plans can be seen and information relative to them can be had at the office of the Department, 36 Union Square.

SALEM H. LANE,
SALEM H. WALES,
CHARLES F. MACLEAN,
WILLIAM M. OLLIFFE,
Commissioners Department Public Parks.

E. P. BARKER,
Secretary.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION,
No. 66 THIRD AVENUE.

TO CONTRACTORS.

PROPOSALS FOR GROCERIES AND DRY GOODS.

SEALED BIDS OR ESTIMATES FOR FURNISHING

GROCERIES.
25,000 Fresh Eggs, all to be candled.
30,000 pounds Hard Soap.
20,000 " Rio Coffee.
20,000 " Rice.
4,000 " Dairy Butter, sample on exhibition Thursday, November 9, 1882.
3,000 gallons Molasses.
5,000 pounds Crushed Sugar.
1,200 pounds Chicory.
1,500 bushels Oats.
50 barrels Wheat Grits, 160 lbs. net per barrel.
20 boxes Starch.
20 dozen Sea Foam.
20 barrels Prime Pickles, 40 gal. barrels, 2,000 each.
DRY GOODS.
1,000 yards Red Flannel.

—or any part thereof, will be received at the office of the Department of Public Charities and Correction, in the City of New York, until 9:30 o'clock A. M., of Friday, November 10, 1882. The person or persons making any bid or estimate shall furnish the same in a sealed envelope, indorsed "Bid or Estimate for Groceries and Dry Goods," and with his or her name or names, and the date of presentation, to the head of said Department, at the said office, on or before the day and hour above named, at which time and place the bids or estimates received will be publicly opened by the head of said Department and read.

The Department of Public Charities and Correction reserves the right to decline any and all bids or estimates if deemed to be for the public interest, and to accept any bid or estimate as a whole, or for any one or more articles included therein. No bid or estimate will be accepted from, or a contract awarded to, any person who is in arrears to the Corporation upon debt or contract, or who is a defaulter, as surety or otherwise, upon any obligation to the Corporation.

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

Delivery will be required to be made from time to time, at such times and in such quantities as may be directed by the said Department.

Any bidder for this contract must be known to be engaged in and well prepared for the business, and must have satisfactory testimonials to that effect; and the person or persons to whom the contract may be awarded will be required to give security for the performance of the contract by his or their bond, with two sufficient sureties, in the penal amount of fifty (50) per cent. of the estimated amount of the contract. Each bid or estimate shall contain and state the name and place of residence of each of the persons making the same; the names of all persons interested with him or them therein; and if no other person be so interested, it shall distinctly state that fact; that it is made without any connection with any other person making an estimate for the same purpose, and is in all respects fair and without collusion or fraud; and that no member of the Common Council, head of a Department, Chief of a Bureau, Deputy thereof or Clerk therein, or other officer of the Corporation, is directly or indirectly interested therein, or in the supplies or work to which it relates, or in any portion of the profits thereof. The bid or estimate must be verified by the oath, in writing, of the party or parties making the estimate, that the several matters stated therein are in all respects true. Where more than one person is interested, it is requisite that the verification be made and subscribed by all the parties interested.

Each bid or estimate shall be accompanied by the consent, in writing, of two householders or freeholders in the City of New York, with their respective places of business or residence, to the effect that if the contract be awarded to the person making the estimate, they will, on its being so awarded, become bound as his sureties for its faithful performance; and that if he shall omit or refuse to execute the same, they shall pay to the Corporation any difference between the sum to which he would be entitled on its completion, and that which the Corporation may be obliged to pay to the person or persons to whom the contract may be awarded at any subsequent letting; the amount in each case to be calculated upon the estimated amount of the work by which the bids are tested. The consent above mentioned shall be accompanied by the oath or affirmation, in writing, of each of the persons signing the same, that he is a householder or freeholder in the City of New York, and is worth the amount of the security required for the completion of this contract over and above all his debts of every nature, and over and above his liabilities, as bail, surety, or otherwise; and that he has offered himself as a surety in good faith and with the intention to execute the bond required by section 27 of chapter 8 of the Revised Ordinances of the City of New York, if the contract shall be awarded to the person or persons for whom he consents to become surety. The adequacy and sufficiency of the security offered to be approved by the Comptroller of the City of New York.

No bid or estimate will be considered unless accompanied by either a certified check upon one of the national banks of the City of New York, drawn to the order of the Comptroller, or money to the amount of five per centum of the amount of the security required for the faithful performance of the contract. Such check or money must not be inclosed in the sealed envelope containing the estimate, but must be handed to the officer or clerk of the Department who has charge of the Estimate-box, and no estimate can be deposited in said box until such check or money has been examined by said officer or clerk, and found to be correct. All such deposits, except that of the successful bidder, will be returned to the persons making the same within three days after the contract is awarded. If the successful bidder shall refuse or neglect, within five days after notice that the contract has been awarded to him to execute the same, the amount of the deposit made by him shall be forfeited and retained by the City of New York as liquidated damages for such neglect or refusal; but if he shall execute the contract within the time aforesaid, the amount of his deposit will be returned to him.

Should the person or persons to whom the contract may be awarded neglect or refuse to accept the contract within five days after written notice that the same has been awarded to him, or his bid or proposal, or if he or they accept but do not execute the contract and give the proper security, he or they shall be considered as having abandoned it and as in default to the Corporation, and the contract will be re-advertised and relet as provided by law.

The quality of the articles, supplies, goods, wares, and merchandise must conform in every respect to the samples of the same respectively at the office of the said Department. Bidders are cautioned to examine the specifications for particulars of the articles, etc., required, before making their estimates.

Bidders will state the prices for each article, by which the bids will be tested.

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

Payment will be made by a requisition on the Comptroller, issued on the completion of the contract, or from time to time, as the Commissioners may determine.

Bidders are informed that no deviation from the specifications will be allowed, unless under the written instruction of the Commissioners of Public Charities and Correction.

The form of the agreement, including specifications, and showing the manner of payment, can be obtained at the office of the Department.

Dated New York, October 28, 1882.
THOMAS S. BRENNAN,
JACOB HESS,
HENRY H. PORTER,
Commissioners of the Department of Public Charities and Correction.

DEPARTMENT OF DOCKS.

DEPARTMENT OF DOCKS,
117 AND 119 DUANE STREET,
NEW YORK, October 31, 1882.

TO CONTRACTORS.

PROPOSALS FOR ESTIMATES FOR DREDGING AT THE FOOT OF WEST FORTY-FOURTH STREET, NORTH RIVER.

ESTIMATES FOR DREDGING FOR THE SITE of a proposed new Pier at the foot of West Forty-fourth street, North river, and on both sides thereof, will be received by the Board of Commissioners at the head of the Department of Docks, at the office of said Department, Nos. 117 and 119 Duane street, in the City of New York, until 12 o'clock M. of

TUESDAY, NOVEMBER 14, 1882.

at which time and place the estimates will be publicly opened by the head of said Department. The award of the contract, if awarded, will be made as soon as practicable after the opening of the bids.

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

The bidder to whom the award is made shall give security for the faithful performance of the contract, in the manner prescribed and required by ordinance, in the sum of Five Thousand Dollars.

The Engineer's estimate of the quantity of material necessary to be dredged, in order to secure at the premises mentioned the depth below mean low water named in the specifications, is 69,000 cubic yards.

N. B.—As the above mentioned quantity, though stated with as much accuracy as is possible, in advance, is approximate only, bidders are required to submit their estimates upon the following express conditions, which shall apply to and become part of every estimate received:

1st. Bidders must satisfy themselves by personal examination of the location of the proposed dredging, and by such other means as they may prefer, as to the accuracy of the foregoing Engineer's estimate, and shall not, at any time after the submission of an estimate, dispute or complain of the above statement of quantity, nor assert that there was any misunderstanding in regard to the nature or amount of the work to be done.

2d. Bidders will be required to complete the entire work to the satisfaction of the Department of Docks, and in substantial accordance with the specifications of the contract. No extra compensation, beyond the amount payable for the work before mentioned, which shall be actually performed, at the price therefor per cubic yard to be specified by the lowest bidder, shall be due or payable for the entire work.

The work to be done under the contract is to be commenced within five days after the date of the contract, and the entire work is to be fully completed on or before the 10th day of February, 1883, and the damages to be paid by the contractor for each day that the contract may be unfulfilled after the time fixed for fulfillment has expired, Sundays and holidays not to be excepted, are, by a clause in the contract, fixed and liquidated at fifty dollars per day.

All the material excavated is to be removed by the contractor, and deposited, in all respects, according to law, and any material dredged, not so deposited, shall not be paid for.

Bidders will state in their estimates a price per cubic yard for doing such dredging, in conformity with the approved form of contract and the specifications therein set forth, by which price the bids will be tested. This price is to cover all expenses of every kind involved in or incidental to the fulfillment of the contract, including any claim that may arise through delay, from any cause, in the performing of the work thereunder.

Bidders will distinctly write out, both in words and in figures, the amount of their estimates for doing this work. The person or persons to whom the contract may be awarded will be required to attend at this office with the sureties offered by him or them, and execute the contract within five days from the date of the service of a notice to that effect; and in case of failure or neglect so to do, he or they will be considered as having abandoned it, and as in default to the Corporation; and the contract will be re-advertised and relet, and so on until it be accepted and executed.

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

Each estimate shall be accompanied by the consent, in writing, of two householders or freeholders of the City of New York, with their respective places of business or residence, to the effect that if the contract be awarded to the person or persons making the estimate, they will, upon its being so awarded, become bound as his or their sureties for its faithful performance; and that if said person or persons shall omit or refuse to execute the contract, they will pay to the Corporation of the City of New York, any difference between the sum to which said person would be entitled on its completion, and that which said Corporation may be obliged to pay to the person to whom the contract may be awarded at any subsequent letting; the amount in each case to be calculated upon the estimated amount of the work to be done, by which the bids are tested. The consent above mentioned shall be accompanied by the oath or affirmation, in writing, of each of the persons signing the same, that he is a householder or freeholder in the City of New York, and is worth the amount of the security required for the completion of the contract, over and above all his debts of every nature, and over and above his liabilities as bail, surety, or otherwise; and that he has offered himself as a surety in good faith, and with the intention to execute the bond required by law. The adequacy and sufficiency of the security offered will be subject to the approval of the Comptroller of the City of New York, after the award is made and prior to the signing of the contract.

No estimate will be received or considered unless accompanied by either a certified check upon one of the National Banks of the City of New York, drawn to the order of the Comptroller, or money to the amount of five per centum of the amount of security required for the faithful performance of the contract. Such check or money must not be inclosed in the sealed envelope containing the estimate, but must be handed to the officer or clerk of the Department who has charge of the estimate-box, and no estimate can be deposited in said box until such check or money has been examined by said officer or clerk, and found to be correct. All such deposits, except that of the successful bidder, will be returned to the persons making the same, within three days after the contract is awarded. If the successful bidder shall refuse or neglect, within five days after notice that the contract has been awarded to him, to execute the same, the amount of the deposit made by him shall be forfeited and retained by the City of New York as liquidated damages for such neglect or refusal; but if he shall execute the contract within the time aforesaid, the amount of his deposit will be returned to him.

Bidders are informed that no deviation from the specifications will be allowed, unless under the written instruction of the Engineer-in-Chief.

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

The right to decline all the estimates is reserved, if deemed for the interest of the Corporation of the City of New York.

Bidders are requested, in making their bids or estimates, to use the blank prepared for that purpose by the Department, a copy of which, together with the form of the agreement, including specifications, and showing the manner of payment for the work, can be obtained upon application therefor at the office of the Department. Dated New York, October 31, 1882.

WILLIAM LAIMBEER,
JACOB VANDERPUEL,
JOHN R. VOORHIS,
Commissioners of the Department of Docks.

DEPARTMENT OF PUBLIC WORKS.

DEPARTMENT OF PUBLIC WORKS,
COMMISSIONER'S OFFICE, No. 31 CHAMBERS ST.,
NEW YORK, October 28, 1882.

NOTICE OF SALE AT PUBLIC AUCTION.

ON FRIDAY, NOVEMBER 10, 1882, AT 11 o'clock A. M., the Department of Public Works will sell at public auction, by Van Tassel & Kearney, auctioneers, at the Corporation Yard, foot of Gansevoort street, North river, the following articles, in lots, viz.:

Lot of boxes.
Lot of barrels.
Lot of signs.
Lot of furniture.
Lot of stands.
Lot of trucks.
Lot of wagons.
Lot of bill-boards.
Lot of lumber.
Lot of brick.
Lot of milk cans.
Lot of iron and machinery.

TERMS OF SALE.

Cash payments in bankable funds at the time and place of sale and the immediate removal of the articles purchased.

HUBERT O. THOMPSON,
Commissioner of Public Works.

ASSESSMENT COMMISSION.

NOTICE IS HEREBY GIVEN, THAT A MEETING of the Commissioners under the act, chapter 550 of the Laws of 1880, entitled "An act relating to certain assessments for local improvements in the City of New York," passed June 9, 1880, will be held at their office, No. 27 Chambers street, on Friday, November 10, 1882, at 2:30 o'clock P. M.

EDWARD COOPER,
JOHN KELLY,
ALLAN CAMPBELL,
GEORGE H. ANDREWS,
DANIEL LORD, JR.,
Commissioners under the Act.

JAMES J. MARTIN,
Clerk.

BOARD OF EDUCATION.

SEALED PROPOSALS WILL BE RECEIVED AT the office of the Board of Education, corner of Grand and Elm streets, until TUESDAY, the 21st day of November, 1882, at 2 P. M., for supplying, for the use of the schools under the jurisdiction of said Board, books, stationery, and other articles required for one year, commencing on the 1st day of January, 1883. City and country publishers of books, and dealers in the various articles required are notified that preference will be given to the bids of principals, the Committee being desirous that commissions, if any, shall be deducted from the price of the articles bid for. A sample of each article must accompany the bid. A list of articles required, with the conditions upon which bids will be received, may be obtained on application to the Clerk of the Board. Each proposal must be addressed to the Committee on Supplies, and indorsed "Proposals for Supplies." The Committee reserve the right to reject any bid if deemed for the public interest.

Dated NEW YORK, November 6, 1882.
FERDINAND TRAUD,
WILLIAM BELDEN,
HUBBARD G. STONE,
FREDERICK W. DEVOE,
W. J. WELCH,
Committee on Supplies.

SEALED PROPOSALS WILL BE RECEIVED AT the office of the Board of Education, corner of Grand and Elm streets, until TUESDAY, the 21st day of November, 1882, at 2 P. M., for printing required by the said Board for the year 1883. Samples of the various documents, etc., required to be printed, may be seen at the office of the Clerk of the Board, where blank forms of proposals may also be obtained. Each proposal must be addressed to the Committee on Supplies, and indorsed "Proposals for Printing." Two sureties, satisfactory to said Committee, will be required for the faithful performance of the contract. The Committee reserve the right to reject any bid if deemed for the public interest.

Dated NEW YORK, November 6, 1882.
FERDINAND TRAUD,
WILLIAM BELDEN,
HUBBARD G. STONE,
FREDERICK W. DEVOE,
W. J. WELCH,
Committee on Supplies.

TO CONTRACTORS.

SEALED PROPOSALS WILL BE RECEIVED BY the School Trustees of the Ninth east Ward, at the Hall of the Board of Education, corner of Grand and Elm streets, until Monday, the 13th day of November, 1882, and until 4 o'clock P. M., on said day, for the removal of earth and rock, and for grading the school site on the southeast corner of Lexington avenue and East Sixty-eighth street.

Plans and specifications may be seen, and blanks for proposals, and all necessary information may be obtained at the office of the Superintendent of School Buildings, No. 146 Grand, corner of Elm street, third floor.

The Trustees reserve the right to reject any or all of the proposals submitted.

The party submitting a proposal, and the parties proposing to become sureties, must each write his name and place of residence on said proposal.

Two responsible and approved sureties, residents of this city, are required in all cases.

No proposal will be considered from persons whose character and antecedent dealings with the Board of Education render their responsibility doubtful.

ABRAHAM DOWDNEY,
RICHARD KELLY,
CHARLES L. HOLT,
EUGENE H. POMEROY,
JOSEPH KOCH,

Board of School Trustees, Nineteenth Ward.

Dated NEW YORK, October 30, 1882.

THE COLLEGE OF THE CITY OF NEW YORK.

A SPECIAL MEETING OF THE BOARD OF Trustees of the College of the City of New York will be held at the Hall of the Board of Education, No. 146 Grand street, on Tuesday, November 14, 1882, at 4 o'clock P. M.

LAWRENCE D. KIERNAN,
Secretary.