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EXECUTIVE DEPARTMENT.

MESSAGE TO THE COMMON COUNCIL.

EXECUTIVE DEPARTMENT, MAYOR'S OFFICE,
NEW YORK, January 3, 1876.

To the Honorable the Common Council:

GENTLEMEN—In prescribing the duties of the Mayor, the City Charter requires him not only to recommend to the Common Council, from time to time, all such measures as he may deem expedient, but also to communicate to you, at least once a year, "a general statement of the Finances, Government and Improvements of the City."

In compliance with that requirement, this general statement is made; and, conforming to custom, it is forwarded for your information at the beginning of the new year. The term of an Alderman is now but one year, and begins on the first Monday in January. This communication is addressed, therefore, to a new Board. But, fortunately for the City, and as a guarantee that the duties imposed upon you will be discharged with promptness and intelligence, and with a proper regard for the interests involved, many of the members of the present Board of Aldermen have already served with credit in the places to which a discerning constituency has but recently re-elected them, and have a certain familiarity with the subjects to which reference must now be made.

The reports of the several Departments make detailed statements—each of the condition and operations of the Department from which it issues; they will all reach you in a short time, and afford full information concerning each of the matters to which can be given here but a brief discussion.

The first communication forwarded by me to the Common Council in January last ended with the assurance that I should endeavor so to perform the responsible duties then but just assumed, that, under my administration as chief magistrate, improvement in the affairs of the city might be secured. I am happy to be able to show now that, notwithstanding the difficulties under which the local government has been carried on during the past year, the results attained are, in many respects, and so far as the Mayor could shape them, such as should gratify all good citizens. To that extent, the baleful influences which controlled the administration of public affairs during and for some time after the war have been disregarded; the government has been conducted upon business principles; extravagance, demoralization and corruption have been checked; the standard of qualification for public office has been made higher; and public officers have been found who perform their functions with the fidelity due to public trusts. Whilst the scandals of frauds and peculations committed elsewhere by public functionaries are still of shamefully frequent occurrence, nobody charges that such things continue here; and it is thought that nothing is hazarded in saying that, during the last year, the government of this city—affecting as it does the interests of the whole country, and carried on with an expenditure of millions of money—has been administered with honesty throughout, and generally with economy and efficiency.

In May last, the Governor, in a special message, called the attention of the Legislature to the evils arising from our present unstable municipal systems, and to the existing necessity of adopting a permanent and uniform plan for the government of the cities of the State. There was thereupon adopted a concurrent resolution, which originated in the Senate, and which authorized the Governor to appoint a Commission to consider the subject, to devise a plan, and to report to the Legislature which meets to-morrow. A Commission has been appointed, accordingly, of twelve eminent citizens—chosen from various parts of the State, and without distinction as to political party. Some of them have had actual experience of the difficulties and defects of administration in New York and Brooklyn, under the various charters vouchsafed to us, from time to time, during this generation.

The Commissioners have recently organized, and are expected to proceed with discussions of the problems before them, so as to be able to submit the results of their deliberations to the present Legislature, if possible, for action. It is no part of their duties to devise a project of a law having special reference to the City of New York only; but the facts from which to reach deductions for a general law, have been here advertised more glaringly than elsewhere in the United States, and have given New York an unenviable notoriety throughout the civilized world. The members of the Commission may well keep us particularly in mind, therefore, as they proceed.

It is understood that they will confine themselves to considerations first: of a general scheme to secure responsibility in administration in the local government of each of the many cities of the State; and second: of a measure of general application for regulating the amount and character of municipal debt which may be incurred in any city.

Whilst, in the present state of knowledge of the subject, the wisest and the best informed may doubt the sufficiency of any particular scheme to secure the object to be aimed at in the second inquiry, and which is receiving the careful study now of economists everywhere—the difficulties presented by the first inquiry have been recently, frequently and exhaustively investigated, and the solution has been stated with an unanimity almost unexampled.

One of the most vigorous of the writers upon the subject has summarized the results of the discussion in an article, published in 1870 in a leading daily newspaper, with regard to the Charter of that year, in these words:

"The principles on which any Constitution of government, for a free people, must be founded are few, simple, and well ascertained. They have been fully discussed and accurately laid down by eminent publicists, and may be considered as well settled. Among them is this: That there shall be a single executive head to enforce the laws, appointing and removing all his immediate subordinates, the heads of departments, who, in turn, are to select and remove, and be responsible to their chief for their agents and subordinates."

It may be remarked that in addition to the control exercised over a local Executive by the observation of intelligent citizens to whom he is responsible, and by the criticisms of an enlightened public press, a safeguard is already established against an improper exercise of such power, were it given him, by the provision of the existing general law, which subjects the Mayor himself to removal by the Governor—for conduct which is arbitrary, capricious, or otherwise obnoxious to the public interests or to the rights of individuals.

FINANCES.

During the year 1875, there has been a decided improvement in the finances of the city, as compared with 1874.

I am informed by the Comptroller that during 1874 there were issued stocks and bonds amounting to \$48,902,253.75, and that those falling due and paid off in the same time amounted to but \$39,231,121.97, leaving, January 1, 1875, an addition of \$9,671,131.78 to the aggregate debt. But,

whilst in 1875, there were issued stocks and bonds amounting to \$35,806,539.62, those falling due and paid off in the same time amounted to \$33,088,266.23, leaving, January 1, 1876, an apparent addition of \$2,718,273.39 to the debt.

The figures for the year are as follows:

	Issued.	Paid off.
Stocks and Bonds payable from the Sinking Fund.....	\$245,000 00	\$2,133,900 00
Payable from taxation.....	3,899,346 30	1,195,100 00
Bonds payable from assessments.....	8,339,700 00	7,868,500 00
Revenue Bonds.....	23,322,493 32	21,890,766 23
	\$35,806,539 62	\$33,088,266 23

The Comptroller informs me that the indebtedness of the city outstanding January 1, 1876, and represented by stocks and bonds, is as follows:

FUNDED DEBT—	
Payable from the Sinking Fund.....	\$21,042,663 36
“ Taxation.....	98,014,240 18
	\$119,056,903 54
Less actual amount in the Sinking Fund.....	27,902,544 52
	\$91,154,359 02
TEMPORARY DEBT—	
Payable from assessments, and as security for which the city has the first lien, at 12 per cent. per annum, upon the real estate benefited by the improvements to pay for which the assessments are laid.....	21,322,200 00
REVENUE BONDS—	
Issued during 1875, to raise moneys to meet appropriations for the year, anticipating the taxes for 1875, from which those bonds are payable, and which are now being paid from day to day.....	4,142,927 85
Total apparent Debt.....	\$116,619,486 87

The aggregate amount of those classes of the debt, as stated by the Comptroller, on the 31st of December, 1874, was \$115,187,980. There is therefore an apparent increase during the last year of \$1,431,506.87.

But the actual amount of the real indebtedness of the city (the Bonds payable from the Sinking Fund or from taxation, less the actual amount in the Sinking Fund) has been diminished. On the 31st of December, 1874, it was \$91,625,779.24; on the 31st of December, 1875, as shown by the above schedule, it was only \$81,154,359.02—a decrease of \$471,420.22.

The apparent increase consists of bonds issued payable from assessments—and of Revenue Bonds issued to raise moneys for current expenses, in anticipation of taxes now coming in every day. Those bonds are all perfectly secured—and will be paid off in a short time.

That the credit of the City has improved is shown by the facts that, whilst most of the Bonds (other than Revenue Bonds) issued during 1874 bear 7 per cent. interest—all those (other than Revenue Bonds) issued during 1875 bear interest not exceeding 6 per cent.—and that the prices realized were about the same. The moneys raised on Revenue Bonds, are short loans—which were effected during 1875 on better terms than in 1874, because the money market for such loans has been better.

So far as I am aware, the floating debt of the city has not been increased during 1875—on the contrary, a substantial part of it outstanding at the beginning of the year has been liquidated.

The revenues for the ordinary expenses of the government are from two sources: *First*, taxation; and *second*, the General Fund. All the revenues of the Corporation, not by law or otherwise specifically appropriated, are, when received into the City Treasury, credited to what is known as the General Fund; and those revenues, together with the surplus revenues of the Sinking Fund for the payment of interest on the city debt, are by law appropriated, and are exclusively applied, to the diminution of taxes.

The amount so applied in 1875 amounted to \$4,000,000; and, at least, an equal sum will be available in 1876.

The aggregate of the revenues of the General Fund, and the surplus in the interest account of the Sinking Fund, are increasing from year to year.

The amount of taxes ordered and required by the Board of Supervisors to be raised each year, is ascertained by deducting the estimated amount of the General Fund for the year (including the surplus of the interest account of the Sinking Fund), from the amount appropriated by the Board of Estimate and Apportionment—for the expenses of the City Government, for the proportion of State Taxes payable by the City, for interest on the City debt, and for the various other purposes for which the City is by law required to provide the moneys.

The amount of the tax levy for 1875 was \$32,171,473.23—having been reduced by an act of the last Legislature which authorized \$785,000 of the amount due in 1875, for the Fourth Avenue Improvement, to be raised by issuing bonds which are to be paid out of taxation in 1876. The amount to be raised by taxation in 1876, as determined by the appropriations for the year, will be \$30,904,395.64—which includes the moneys to meet the bonds just mentioned; to which a small sum may be added by the Supervisors, to provide for possible deficiencies in the amount actually produced by the taxes when collected. There is therefore a decrease for 1876, as compared with 1875, of over \$1,250,000 in the amounts to be raised by taxation.

Since 1872, when the conduct of work upon the streets and avenues, up town, was transferred from the Park Department to the Department of Public Works, no public improvements have been commenced, except such as have been payable from assessments on the property benefited.

To realize money to prosecute such work, city bonds are issued, redeemable from a fund into which are received the amounts collected from the assessments, which are levied only when the improvements are completed.

The expenditures for improvements made from advances of proceeds of such bonds, were, during 1874, \$4,583,447.21; and during 1875, \$3,239,110.27, making a total for the two years of \$7,822,557.48. The amount of assessment lists for completed improvements transmitted by the Department of Public Works to the Board of Assessors, to enable them to assess upon and collect from the holders of property benefited, the amounts rateably due from each, were, during 1874, \$6,247,717.34, and during 1875, \$5,641,619.34—the lists transmitted in each year including an amount expended in the year previous. The amount of the assessment lists forwarded during the last two years thus exceeds the amount of moneys expended (and for which assessment bonds were issued) during those two years by \$4,066,779.20; and, if the assessments had been promptly collected from the property holders, there should now be a reduction of the temporary bonded indebtedness of the City in that amount. The fact is that, instead of a reduction, there has been an actual increase of that part of the debt, as shown by the above schedule.

Early last year, in a special message to the Common Council, I called attention to the steady growth of that class of the debt, and suggested measures to be enacted to check it. The subject was afterwards discussed in the Legislature; but nothing has yet been done to supply a remedy. The number of bonds heretofore issued of that character, make now an addition of \$21,394,100 to the debt for which interest must be provided from taxation. There should be legislation forbidding further issues until the entire amount outstanding is reduced by redemption to a maximum much smaller than the sum just mentioned; and an enactment should also be had requiring that no obligation payable from the proceeds of bonds may be incurred by any Department beyond the limit of an appropriation to be made for it by the Board of Estimate and Apportionment, after a careful estimate, by the Department by which the money is to be disbursed, of the amount demanded for the work. The estimates in each case of that kind, with a statement in detail of all the items and calculations which

determine it, might be published in the CITY RECORD, for the information of the holders of the property upon which the cost of the work is to be assessed—and the officer making it should be held to a strict account for completion of the work within the amount of the estimated cost.

With regard to the obligations which may be incurred, payable from the proceeds of taxation, the law, as it now is, was apparently intended to limit them by the appropriations previously made for the specific object. The effect has been salutary; but the desired results cannot be fully attained until there shall be an amendment of the law to cure a present defect. Courts have held, in cases where no moneys of the amounts appropriated remained to the credit of the account against which claim was made, that there must be judgment against the city in an action for it, the amount being shown to have stood to the credit of the account at the time when the liability originated out of which the claim arose—even though at that very time there were outstanding contracts payable, as work under them progressed, out of the same account, and for amounts sufficient, in the aggregate, to absorb the whole of the appropriation. The reason for the decisions seems to be that, as the law now stands, persons dealing with the city cannot be charged with knowledge of the claims of others upon unexpended balances in the treasury. Judgments in cases of that kind can be met only with the proceeds of bonds issued expressly for them—and such bonds every year add to the public debt, for which interest, and ultimately the principal, must be provided out of taxation.

To meet that case, it is suggested that an amendment to the statute be made, requiring that a schedule, open to public inspection, be kept in each Department, and perhaps published in the CITY RECORD, not only of the amounts appropriated to each account, but also of the outstanding contracts and of the liabilities incurred, payable from each—and that every one proposing to deal with the Department must take notice of the fact, that, as there are no means provided with which to make payments under a contract with him, the contract itself, even if made by the Department, would be unauthorized, and could not be enforced against the city.

I solicit your co-operation in efforts to attain those ends—and your consideration of every other measure which may promise to diminish, if possible, the present volume of the debt—or at least prevent additions to it, except as corresponding reductions are made by redemption of obligations falling due. The present amount of outstanding bonds should be the maximum debt upon present resources.

It may fairly be claimed, now, that the flood which overflowed the city with debt during the last few years, has been at last got under control; and that—with proper co-operation between local officials—and reasonable compliance by the Legislature with representations to be made by the Common Council in matters such as are above referred to—the financial condition of the city will be steadily ameliorated. Considering that fact—the improved character of the city administration, as compared with what it was but a short time ago—the great value of the property owned by the corporation—the amount of present revenues—and the extent of our resources in taxation—the credit of the city ought to stand at least as high as that of the United States. With proper management, our bonds should be marketed at a rate of interest not to exceed five per cent.—and for prices quite as good as they now sell for.

SINKING FUND.

There is a general misapprehension with regard to the Sinking Fund, which seems to be popularly supposed to be pledged for the principal of the whole amount of the indebtedness of the city. Were that the case, the Fund should, of course, be kept intact to secure redemption of the debt as it matures. But the fact is, that the Sinking Fund, which now amounts to \$27,002,544.52, is pledged only for certain prescribed bonds and stocks, amounting in the aggregate to \$21,042,663.36, maturing during and after 1876. Of that amount Water Stocks and Croton Bonds of several classes, for, in the aggregate, \$10,952,492.36, are payable, principal and interest, from the Sinking Fund, and the principal, but not the interest, of Central Park Stock of several classes, for, in the aggregate, \$10,090,171, is payable also from that Fund. The interest account payable is now at the rate of about \$600,000 per annum; and as the principal of the stocks and bonds, on which that interest accrues, matures and is redeemed, the annual amount of interest payable is, of course, smaller and smaller.

The Sinking Fund itself is now largely in excess of the amount of the securities for which it is pledged, and the amount of interest earned by the investments of the fund is, annually, more than \$1,000,000 in excess of the interest payable by it. That annual excess of the interest account is, at the end of each year, transferred to the General Fund (by authority of an act of 1862), and then used to reduce taxes. But the principal of the Sinking Fund, swollen by receipts, from many different sources which yield an aggregate revenue every year larger and larger, has been steadily increasing. It has grown nearly \$10,000,000 since the end of 1870, notwithstanding all annual reductions to pay off maturing bonds and stocks, for the redemption of which it is pledged. At the end of 1872, the funded debt, payable from the Sinking Fund, was about equal to the amount of the Fund itself. But since then that debt has been redeemed as it has matured; and the surplus to the credit of the redemption account is now nearly \$7,000,000 over and above the amount of obligations it has to meet. What shall be done with that surplus, is a question demanding prompt attention. So long as it remains, it is invested in obligations of the city, upon which nearly \$500,000 accrue as interest to be raised every year by taxation, which is paid back to the taxpayer by the roundabout process of transfer to the General Fund used to reduce the taxes of the next year. If the Sinking Fund be reduced and kept to the amount of the value of the outstanding obligations to be met by it, the principal of the debt for which it is pledged will, of course, be perfectly secured; and it will still earn every year, from the securities in which it is invested, more than the amount which it is required to pay out as interest.

I recommend an inquiry on your part whether it may not be wise to relieve the tax-payers at once of a portion of their burdens—either (as has been suggested) by an amendment to the act of 1862 to authorize transfer, not only of the surplus of the interest account, but also of the surplus of the redemption account, to the General Fund, to be used to reduce taxes—or (as I myself prefer) by canceling, from time to time, bonds and stocks of the city which are held by the Sinking Fund, in amounts sufficient to keep down the surplus.

By the first plan there will be a very large reduction of taxes in the year to which it is first applied; by the second, there will be a large and permanent reduction of the city debt—and that second course is the one which I recommend.

MUNICIPAL EXPENDITURES.

The appropriations for 1875 were \$36,956,472.23, and the whole of that amount has been, or will be, spent to meet obligations of that year.

The appropriations for the year 1876, as finally determined by the Board of Estimate and Apportionment, amount only to \$34,904,395.64—showing a decrease, as compared with last year, of \$2,052,076.59.

It is popularly supposed that the Board of Estimate and Apportionment has an effectual control over every part of the appropriations included in that aggregate sum; and that the members of that Board can properly be held responsible for the exercise of a discretion which might make still further and large deductions from all the appropriations.

This, however, is an error which is corrected by a very short inquiry into the provisions of the law. The fact is, that it is only with regard to a limited portion of the appropriations that the Board, or any branch of the City Government, has any discretion whatever. The responsibility for the rest is upon the Legislature; and mandatory acts passed by it compel the appropriations.

In that final estimate of \$34,904,395.64, there has been appropriated for—

State Taxes.....	\$5,726,275 00
Common Schools for the State.....	1,506,914 48
Interest on the City Debt.....	9,503,188 93
Payment of Stocks and Bonds falling due.....	2,064,313 14
Taxable Charities.....	883,140 00
State Taxes due to Westchester County (Chap. 629, Laws of 1875).....	46,578 09
	\$19,730,409 64

Acts of the Legislature provide for that sum of \$19,730,409.64. With regard to it the Board of Estimate and Apportionment performs no function, except to make the appropriation of those amounts—as to them the law is mandatory. The Board has no discretion either to increase or to decrease the sums fixed at the figures stated.

In the balance of \$15,173,986, the amount included for salaries alone, is..... \$9,181,881 00

These salaries are divided into several classes—those fixed by the Legislature—those regulated by one or another of the several officers of the City Government—and those determined by the Board of Education.

Of the salaries fixed by the Legislature, there are those for—

The Police, including Commissioners and force.....	\$3,152,400 00
The Fire Department, including Commissioners and force.....	888,810 00
The Judiciary.....	1,215,595 00
The Mayor, Aldermen, Chamberlain, and heads of Departments (excepting Commissioners of Police, of the Fire Department, and of the Dock Department).....	229,500 00
Total.....	\$5,486,305 00

The salaries paid to school teachers and others employed by the Board of Education are determined by that Board, which is not a Department of the City Government or subject in this respect to any control by the City Government. The amount appropriated for those salaries for 1876 is \$2,700,000.

For salaries regulated by one or another of the several officers of the City Government, the appropriations for 1876 are, for the—

Finance Department.....	\$170,000 00
Law Department.....	95,000 00
Department of Public Works.....	100,000 00
Department of Public Parks.....	158,500 00
Department of Buildings.....	66,000 00
Department of Charities and Correction.....	263,500 00
Health Department.....	108,500 00
Department of Taxes and Assessments.....	102,500 00
Mayoralty.....	20,000 00
Bureau of Permits.....	12,000 00
Common Council.....	20,000 00
Police Department (Clerks, etc.).....	50,000 00
Fire Department (Clerks, etc.).....	159,276 00
Miscellaneous.....	21,500 00
	\$1,346,776 00

In each Department, the amount of salary paid to any subordinate is determined by the head of that Department. The Board of Estimate and Apportionment has only an indirect influence over it, by fixing the aggregate amount which may be distributed as salaries in each Department.

The reductions so made for 1876, for salaries in Departments of the City Government, amount to over 20 per cent. of the sums allowed for the same salaries in 1875.

Deducting the amount appropriated for State Taxes and Common Schools for the State, etc.; for interest on and payment of installments of principal of City Debt; for taxable charities; and for salaries—from the entire appropriations for the year—there remains a balance of only \$5,992,105 00—which is the amount available as a fund for the ordinary purposes of the City Government, among which the following special appropriations are comprised:

Supplies for Department of Public Charities and Correction, including amount for Out-door Poor.....	\$840,000 00
Cleaning Streets.....	725,000 00
Supplies, Repairs, etc., for Public Schools.....	500,000 00
Lamps and Gas.....	700,000 00
Maintenance and Government of Parks and Places.....	187,500 00
Maintenance and Government of Public Places; rebuilding and repairing bridges; and surveying to be done in Twenty-third and Twenty-fourth Wards.....	80,000 00
New apparatus, buildings, etc., for the Fire Department.....	200,000 00
Supplies, rents, repairs, etc., for the Police Department.....	162,075 00
Fees for Sheriff, Coroners, Jurors and Witnesses.....	131,000 00
Election Expenses.....	139,250 00
College of the City of New York.....	150,000 00
Contingencies of Departments, etc.....	86,210 00
Supplies for and Cleaning Public Offices.....	70,000 00
Printing, Stationery, and Blank Books.....	130,000 00
Repairing and Maintaining Croton Aqueduct.....	100,000 00
School moneys to Corporate Schools.....	103,000 00
Judgments.....	75,000 00
Repairing and Renewal of Pipes, etc.....	75,000 00
Rents.....	82,700 00
Sewers—Repairing and Cleaning.....	100,000 00
Assessments and Taxes on Corporation Property.....	50,000 00
Repairing Stone Pavements.....	100,000 00
Repairing and keeping in order Wooden and Concrete Pavements.....	50,000 00
Removal of Night Soil, etc.....	40,000 00
Small Pox Hospital.....	40,540 00

For those expenditures, the aggregate amount appropriated for 1876 is considerably less than that allowed for 1875—though it is thought that the economy, to be practised in them as in all other disbursements of public moneys, will secure all the results required at present.

In this connection it seems proper to call your attention to the enormous amount of money expended for the Judiciary. A number of citizens have, from time to time, remonstrated with me on the subject—erroneously supposing that the City Government has an undisputed power to cut down those sums. The fact is that all the judges, including those of the Police and District Courts, are held to be State officers; and not only are their salaries prescribed by acts of the Legislature, but they have or claim the power to select and continue in office all the various court officers and attendants, at salaries also prescribed by the Legislature. It is insisted that the City Government has no authority whatever with regard to them. The Board of Estimate and Apportionment sent, however, to all of the Judges, during the summer and autumn, circulars calling their attention to the subject and appealing to them to co-operate in efforts to reduce expenses. In compliance with those requests, the Superior Court and the Court of Common Pleas made substantial reductions in their estimates for clerks and attendants—which, added to amounts deducted by the Board in cases in which it seems to be authorized to do so, make the appropriation for the Judiciary for 1876, \$46,480.40 less than for 1875—dependent of the amounts in which certain salaries of Judges and others were reduced by the Legislature, by chapter 480, Laws of 1875.

LAW DEPARTMENT.

Immediately upon entering office in January last, I found it necessary to institute proceedings of inquiry into the administration of the Law Department by E. Delafield Smith, the then Counsel to the Corporation. On the 3d of February, I forwarded to the Governor a certificate of Mr. Smith's removal from office. On the 6th of August the Governor approved the removal; and I thereupon appointed William C. Whitney to the vacancy. He has reorganized the Department, and affairs there are now conducted with results better than the city has had from that branch of the administration for many years.

Upon his accession, he found that much of the business of the city was done by special counsel, not always selected because of eminence at the bar, and with offices scattered all about the city; to them the entire conduct of important cases was handed over, and all the papers in such cases were sent to them. The results were not always satisfactory in any sense—and how expensive the system was, appears from the fact that, although the appropriation applicable for such use in 1875 was \$100,000—the unpaid bills of special counsel already presented for services previous to Mr. Whitney's appointment, exceed the appropriation out of which they are payable by about \$120,000! One bill is for \$119,000—rendered by counsel to whom has already been paid nearly \$20,000 during the time it covers!

The force, employed in the office proper, was inadequate to sufficient examination of either the law or the facts of cases to be tried by it; it appears to have been the custom to defend every case upon which the Auditing Bureau of the Finance Department, without consultation, perhaps, as to the law affecting the claim, had refused payment—and to go into court with little other knowledge of the facts than such as was furnished by the Auditor's report. The consequence was a vast amount of unsuccessful litigation, entailing large expense to the city for costs of court and for interest on claims in which judgments were recovered.

All that has now changed. All cases in the office are thoroughly scrutinized there before going into court; in those which do not present good grounds for resistance, no defense is made; of those tried or in which motions have been argued during the last two months, the city has been successful in at least two-thirds—a record surpassed, I am told, by but few law offices in conducting litigations for clients. As the result of an arrangement recently made between the Comptroller and the Counsel to the Corporation—and by which it is understood that claims will not be finally refused payment by the Auditing Bureau of the Finance Department without full consultation as to the law and the facts—it is expected that there will be hereafter fewer suits to be lost by the city.

As an illustration of the improvements in the Bureaus of this Department, it may be mentioned that the sums paid over by the present Corporation Attorney, between September 1 (the date of his appointment) and December 31, collected as costs and penalties in proceedings for violations of ordinances, etc., amount to \$4,477.04—whereas the sum paid over by his predecessor, during the time between January 1 and September 1, was only \$2,089.08.

The appropriations for the Law Department for 1876 (including the Bureau of the Corporation Attorney, and the Bureau of the Public Administrator) amount to \$161,000, being \$31,850 less than for the year 1875.

DEPARTMENT OF TAXES.

As the Department of Taxes and Assessments is at present organized, the functions imposed upon it are performed with fidelity to public duty and a proper regard to the rights of individual citizens.

The appropriation for expenses of the office during 1875 amounted to \$129,800; the sum allowed for 1876, is \$120,000—a reduction of \$9,800.

STATE TAXATION.

The so-called equalization of State Taxes continues to be the source of injustice and loss to this city. At the request of the Common Council, a commission, consisting of Tax Commissioner George H. Andrews, Wilson G. Hunt, and Isaac Sherman, was appointed by me in August to present to the State Board of Equalization our claim for justice. The duty was promptly and thoroughly performed.

The assessed value of the real estate in this city for 1874, which was the subject of the action of that Board in 1875, was \$831,547,995. Notwithstanding the representations made to the Board that this assessment bore a larger proportion to a full value than the average assessments in the State, there was imposed upon us an additional valuation of \$51,502,404 for the professed purpose of raising the assessment of this city to the general average. The effect of that act, which had no better justification than the mere power to enforce it, is to impose upon the City of New York more than fifty per cent. of the whole State tax, or over \$1,000,000 in excess of the requirements of an equitable apportionment.

It is but just to say that this action was opposed by a minority of the State Board. The majority, however, impervious to argument, acted upon the principle, probably, that a million more or less could make little difference to a city already so heavily burdened, and totally without representation in that Board.

PUBLIC WORKS.

On the 1st of March last, George M. Van Nort, for three years theretofore Commissioner of Public Works, resigned the office, and Fitz John Porter was appointed in his stead. The change resulted in a partial reorganization of the Department, and in a great improvement in the efficiency of the service.

This Department has control of (among other things, public buildings, public sewers, and works of drainage; and of all structures and property connected with the supply and distribution of Croton water. It is charged with the duty of (among other things) opening, altering, regulating, grading, flagging, curbing, guttering and lighting streets, roads, places and avenues; of constructing and repairing public roads; filling sunken lots; paving, repaving and repairing streets, and keeping them clear of obstructions; and of collecting the revenues arising from the use or sale of Croton water. The business is conducted through eight Bureaus, each of which has important functions. The extent of the operations of the Department may be perceived from the facts that the attention of its officers is constantly required by not only the works of construction in progress, but by 270 miles of street pavements, 12½ miles of boulevards, and about 50 miles of streets regulated and graded but not yet paved; by 351.66 miles of sewers, with 4,309 receiving-basins; and by 20,139 street lamps—and that it supplies, and, through 409.21 miles of mains, distributes 105,000,000 gallons of Croton water daily—being 100 gallons to each of the inhabitants every day. The revenues received by the city from the use of Croton water are about \$1,250,000, or \$1.23 from each inhabitant, per annum. During 1875, the Department, among other works of public improvement, constructed 12.67 miles of sewers, culverts and drains, with 129 receiving-basins.

The appropriations for the Department for 1875 were \$1,582,000; for the current year they are \$1,434,000—the reduction being much larger than it appears, because in the appropriation for 1876 is included an amount necessary for rebuilding and repairing sewers during the year, for which purpose moneys were heretofore provided not out of taxation but by issuing bonds. The Act which authorized such bonds was repealed by the last Legislature.

In the City Government, this Department has been the chief employer of labor, though prosecuting many enterprises through contractors. All works carried on, whether by contractors or by laborers receiving wages by the day directly from the city, are subject to inspection as they progress. During the last year, inspection by the Department has been more thorough and exacting than ever before, though there is still much room for improvement. The work done in 1875, whether by contractors or day's wages, has been of better quality than in 1874; and that the new administration has been more economical than its predecessor was, is made evident by an examination of the tables of prices paid.

When the spring opened, and work upon the up-town improvements was resumed, a reduction of wages was made, from the rates which had been paid by the Department since the spring of 1872. Within that time the salaries of all officers and employees of the City Government had been reduced—many of them fifty per cent., others more; measures, since successful, had been instituted for reduction of the salaries of all the judicial and County officers in the City whose cases could be reached by legislation; and, in the general shrinkage of values, as we passed from the era of the inflation and extravagance which had characterized and had followed the war, the market rates of wages, for a day of ten hours' work had fallen some thirty-five or forty per cent. lower than the rates then still paid by the City for the statutory day of eight hours upon public works.

Under such circumstances, the Commissioner simply did his duty as a public officer charged with the disbursement of public funds—and reduced the wages paid by the Department, to an approximation to the rates prevailing in the market and paid by individuals. This measure—instituted in concert with another (and as it was at the time supposed, with all) of the several Departments which employ laborers—has been the occasion for expressions of disapproval by some who honestly consider it a mistake; it has also been the theme of declamations by others who have had ends of their own to serve by fomenting discontent among the laboring classes.

I am at a loss to perceive how the Commissioner could have done otherwise than as he did under the circumstances—having in view, among other considerations, the fact that the public improvements, upon which the laborers have been employed, are ultimately paid for by assessments upon the property supposed to be immediately benefited—the owners of that property, already oppressed by the heavy burden of taxation and of the general stagnation in business, having had no voice in determining that the improvement should be commenced, no option to prosecute the works at their own expense and by methods which, as employed by private persons, may nearly always be expected to secure results cheaper if not better than those which attend upon public undertakings of that kind. The laborers employed should be enabled, by arrangements for keeping them more continuously at work while their names remain on the pay-roll, to make, at proper rates per day, larger aggregate average earnings, week in and week out, than they have heretofore been able to secure with the interruptions to work which now occur. But, for public officers to take without compensation the private property of unconsenting citizens and distribute it to public employees—and that is just what has been asked to be done for those in the pay of this Department, in claiming for them wages much above the market rates—is a method of plundering not likely to be long tolerated by any free people.

The reports of the Department show that the works of public improvement heretofore prosecuted by day's wages are now nearly or quite completed, and that it is now possible to conduct all the remaining works by contract. It appears that the contract system was not tried early in the spring, upon all the public improvements then in progress, only because the condition in which some of them were found by the present Commissioner was such as to make it almost impossible to estimate the cost

of completion with the accuracy necessary, as the basis of a satisfactory arrangement with responsible and approved contractors.

There should now be careful consideration by you, as by all others in any measure responsible for the local administration, of the general question, whether public works should be done by contract or by day's wages—concerning which, it is well to recollect, that the State Government has recently been discussing the evils inherent in the systems of public contracts heretofore pursued, and that the facts thus brought to light have startled the community.

I venture here to suggest that the question, as commonly presented, involves the error of expecting to find a remedy for the evils of one system by changing to the other; and that this is not the proper solution. There are some kinds of work which can best be done by contract, others which can be best done by day's work. The condition which underlies each system, and which alone can ensure good work, is thorough inspection—and that can be had under either. It is better to provide for this, and then to apply each system to the work to which it is appropriate, than to alternate from one system to the other, and thus incur the evils of each in turn.

I recommend that all public works be done by contract, where the conditions are such as to secure reliable proposals by responsible contractors.

FIRE DEPARTMENT.

Upon my accession to the Mayoralty, I received from my predecessor a report from the Commissioners of Accounts, just made to him and disclosing facts upon which were based charges affecting the integrity of the Fire Commissioners—particularly in the matters of contracts for supplies to the Department, and of some of the selections by them made of subordinate employees in and about Headquarters.

After a thorough investigation which resulted in further proofs to sustain the allegations, after communications to me voluntarily made by one of the Commissioners who corroborated the information thus gathered, and after a formal hearing accorded to them upon the charges, on the 3d of February I transmitted to the Governor a certificate removing all of the Commissioners from office. A few days afterwards, I forwarded to him various papers showing the several steps in the proceedings—but I am not advised that he has taken final action upon the case. On the 1st of May the term of one of the Commissioners expired, and Vincent C. King was appointed. A thorough business training, and long familiarity with the nature and requirements of the service, have enabled him to check many of the abuses theretofore existing, and to effect decided reductions in the estimates of moneys needed during the current year.

Notwithstanding the discredit necessarily attaching to Headquarters because of the removals made but which have not yet taken effect, the officers and men of the various fire companies have admirably performed their duties and, by thoroughness of discipline and great efficiency as an organization, they fully maintain the reputation of the service as perhaps the best Fire Department in the country.

The appropriations for 1875 were \$1,316,000; for 1876 a reduction of \$67,914 has been made, without affecting the amount of salaries of the force.

POLICE DEPARTMENT.

For more than a year past, there has been a general want of confidence in the management of the Police—uttered not only by individual citizens, but by the unanimous voice of the Press.

From assurances made to me by several of the Police Commissioners, during the early months of my administration, I was led to hope that this would be corrected by reforms expected to be prosecuted after the 1st of May, when a vacancy occurred in the Board, to which General William F. Smith was appointed—selected for the place, in order that, by his experience as a soldier, and his ability as an administrative officer, he might compel a more thorough discipline in the force, and a better scheme for responsibility among the Captains and Inspectors. He promptly instituted proper measures to secure those results; but the co-operation of two of the Commissioners, necessary to success in enforcing the reforms, was withheld, and finally, in September, the Department was formally presented by the Grand Jury for inefficiency and demoralization.

Charges against the Board were thereupon made—and each of the Commissioners was given an opportunity to be heard, why he should not be removed from office. General Smith and Mr. Voorhis, admitting the deplorable condition of affairs and their inability to correct them without co-operation in a Board which consists of four members, immediately tendered their resignations. The others attempted a defense which was entirely inadequate; and they would have been at once removed, but for the fact that the general election was at hand and fears were entertained that changes, made then, might be an occasion for misrepresentation that it was intended to interfere with so much of the machinery of the elections as is by law under the control of the Police Department. On the 4th day of November, however, my certificate was forwarded to the Governor, removing Messrs. Matsell and Disbecker from office—and on the 31st of December he approved of the removals. As stated by me in my first message to the Common Council, and repeatedly since—with the concurrence of the press and the leaders of both political parties, and with the approval of the community at large—I am in favor of a non-partisan Police Board, in the fullest sense of that term. The police system should not be managed under party influence, or for political purposes.

The new year has been auspiciously inaugurated by the reorganization of the Board—of which General Smith is now President, and Messrs. John R. Voorhis, De Witt Clinton Wheeler and Joel J. Erhardt are associate members. From the high character and recognized capacity of those gentlemen, it may be expected that the city will now enjoy the benefits to be conferred by a Police Department which is efficient in every respect, and deserves the confidence of all good citizens.

The appropriations for 1875 were \$4,187,325; for 1876, they are \$4,089,475—a reduction of \$97,850.

CHARITIES AND CORRECTIONS.

The Department of Charities and Corrections is charged with the control of all the City Hospitals, Reformatories and Charitable Institutions—it also affords relief, in the shape of and of medical attendance, to a large number of out-door poor. Under the present Department is conducted with many reforms of the administration of its predecessor.

The average number of inmates of the several institutions for the year 1875, was classified as follows:

Prisoners—	
In the Penitentiary.....
In the City Prisons.....
In the Work-house.....
Paupers.....
Lunatics.....
Hospitals.....
Children.....

The expenditures for 1875, as compared with 1874, show a considerable decrease in salaries, but an increase in the amounts spent for supplies and repairs. The Commission greatly improved the kinds and added to the quantities of the rations furnished to the sick and convalescing patients of the several institutions, and have complied with the wishes of a large and respectable class of the Faculty of Homœopathic Physicians the use of a Hospital otherwise in which to practice their own methods of treatment. The recent healthy children heretofore in the public nurseries, asylums and ages of three and sixteen years, in families or institutions not within has been carried into effect. The object of this statute was for the promotion of pauperism. It is too soon to predict the result; but if it shall promote the desired end of insuring a chance to become useful and to learn to acquire an independence.

Perhaps the most notable of the improvements instituted is the Training School for Nurses, which, in August last, was opened at Charity Hospital. The requisites for admission are that the applicant be between 20 and 35 years, recommended by clergymen and physicians, and by lectures delivered by members of the Faculty of Homœopathic Physicians. Applicants, forty-six have been accepted, of whom twenty-one are intelligent and respectable young women.

The first twenty-one nurses admitted are in charge of wards, the remainder are in charge of a medical, surgical, uterine and gynecological ward.

of the citizens by affording them a place where they can be educated under the present administration. It is better to provide for this, and then to apply each system to the work to which it is appropriate, than to alternate from one system to the other, and thus incur the evils of each in turn.

venerable ward, first as assistant, afterwards as head nurse. Two lectures are delivered to them each week, in the amphitheatre of the Hospital, by visiting Physicians and the Chief of Staff. House Physicians give them daily instructions in the wards. In the library for nurses are all the standard medical text books. By dismissing the former nurses, and instituting this method, the discipline in the wards and the condition of them as to cleanliness have been materially improved. The patients now receive constant care and attention, day and night; and the nurses thus trained are given an occupation, by which to earn a comfortable income during the rest of their lives, while serving as useful assistants to practising physicians.

The Commissioners reiterate their urgent representations that the City Prison, known as the "Toombs," is now inadequate for the number of prisoners, and unfit for the uses, for which it is required.

The appropriations for 1875 were \$1,183,000; for 1876 they are \$1,122,000—a reduction of \$61,000.

HEALTH DEPARTMENT.

As at present organized, the Board of Health consists—of the Health Officer of the Port, who is appointed by the State as a guard against the introduction of epidemics and contagious diseases from abroad; of the President of the Board of Police, who is thus enabled to bring intelligently the co-operation of the Police Department; and of two Health Commissioners, one medical, the other not medical, but an expert in sanitary chemistry. Like every well regulated machine, it has worked quietly but efficiently during the past year. Perhaps the most noticeable improvement recently instituted by it has been the Small-pox Hospital (Riverside), and the Vaccination Bureau. Over 115,000 persons have been vaccinated by this corps since it was organized in October, 1874, nearly all of the work having been done during 1875; and vaccine virus sufficient for 13,000 persons more has been furnished to public institutions gratuitously. A change for the better has been made in the treatment of small-pox patients; and the Board earnestly represents that there should be an act of the Legislature requiring all persons to be vaccinated.

In addition to much other work, the Department has endeavored to correct such evils as the offensive and malarial exhalations from Harlem flats; and has insisted upon improvements in the drainage and ventilation of dwelling houses—by defects in which typhoids and other low fevers, and diphtheria and other such fatal diseases, are caused or developed. Under the directions of the Sanitary Inspectors, the atmosphere of many dwellings has, during the last year, been made wholesome by an extension of the soil-pipes through the roofs, and, by thus furnishing an escape for the sewer-gases which had theretofore given to closets, bath-rooms and fixed basins an offensive odor, the rooms have been purified of the poisons which affect the health of the inmates of all houses in which such improvements are not introduced. The attention of every householder is called to this subject.

By an arrangement with the Department of Buildings, the plans for no tenement or dwelling are now approved until plans for the soil-pipes and plumbing proposed to be placed in the house are submitted to and approved by the Health Department. It is expected that evils which have recently been much discussed in the newspapers, and from which the city has long suffered, will be thus corrected.

The appropriations for this Department for 1875, amounted to \$222,000; for 1876, they are \$220,000—a reduction of \$2,000.

PARK DEPARTMENT.

In the Park Department the expenditures for maintenance in 1875 have been about five per cent. less than in 1874, and greater results have been produced for the money. The change in the Superintendent, and in the command of the Police Force, has produced greater efficiency. Most of the architectural structures and of the bridges in the Central Park have been put in complete repair. The paths and walks there are also in good order. The unfinished works of new walks, roads, and bridges have been substantially completed. What remains of this work can be finished in the early months of the ensuing spring, so that then the area of the Central Park will be in a completed condition—except the gates, a portion of the enclosing walls at the northern end, and the interior slopes adjacent to those unfinished walls.

The plans which have been heretofore prepared for the elevated portions of the Twenty-third and Twenty-fourth Wards have been held under consideration, and measures have been taken for a new plan to replace them. The objections suggested to the old plans—excessive cost and inadequate design—will be met by the thorough study given to the necessary conditions to secure results satisfactory to the property-owners and beneficial to the City at large. It is important that the plans be completed during the year 1876, and this may be expected.

The two bridges over the Harlem river are constantly out of repair—that at the Third avenue because of excessive weight—and the Central bridge (Macomb's Dam) because of age and weakness of structure. The interruption to travel on either of them is an inconvenience to many people. The Central bridge ought to be rebuilt; and as this is postponed, the expenses of keeping it in repair are necessarily heavy. The Third avenue bridge needs a steam engine to work the draw with rapidity to obviate the detentions now so embarrassing to those who must use it. The Department has made preparations for two more bridges—a suspension bridge half a mile north of the High Bridge, and a bridge at Madison avenue; but the requisitions for money to proceed with them have not been met by the Board of Estimate and Apportionment.

The Museum of Natural History has been enclosed for a year; and of the Museum of Art the external walls and the roof frame have been erected. No progress has been made with the Museum of Natural History during the past season, because of delay in preparing the plans. Both are now in a condition in which the work can go steadily forward.

Much progress has been made toward completing the fountains and other unfinished details, in the other city parks. It is important to complete Tompkin's Square; and operations there have been commenced. The walks in the City Hall Park should be relaid. These work can be finished early in the spring.

The result of the attention given, during the past year, to the necessity for completing unfinished work on the Central Park and other city parks, and putting them in order, at a small expense, will be creditable to the city when the parks are subjected to the observation and criticism of visitors, from other countries, who may be expected here during the coming year.

The appropriations for 1875 amounted to \$584,000; for 1876, they are \$495,000—a reduction of \$89,000.

DEPARTMENT OF PUBLIC BUILDINGS.

All the officers of this Department are practical architects, house-carpenters, or masons. They are required to see that the provisions of law are in force, with regard to the manner of construction or the materials to be used in the erection, alteration, or repair of any building in the city—to secure strength and durability, protection for property against fire and safety for persons in case of fire. As the Department is at present constituted, the duties are performed more thoroughly than heretofore.

The following statistics will prove of interest at this time:

	1875.	1874.	1873.	1872.
Plans or new buildings filed.....	811	864	825	601
Number of buildings embraced in them.....	1,392	1,388	1,311	1,281
Of which there were approved.....	730	755	681	567
" there were amended and approved.....	45	85	134	114
" there were wholly rejected.....	36	24	10	10
Estimated cost of same.....	\$18,065,770	\$16,786,077	\$22,276,645	\$21,944,330
Plans for alterations filed.....	1,191	1,308	1,043	796
Number of buildings embraced in them.....	1,245	1,420	1,139	850
Of which there were approved.....	1,062	1,166	967	764
" there were amended and approved.....	31	84	58	69
" there were wholly rejected.....	98	58	18	23
Estimated cost of same.....	\$3,186,888	\$6,532,147	\$3,496,995	\$2,788,379
New buildings commenced.....	1,062	1,178	1,167	1,300
New buildings completed.....	1,127	1,295	1,469	1,662
Alterations commenced.....	923	1,231	998	894
Alterations completed.....	1,006	1,207	1,030	1,015
Fire escapes reported defective.....	1,506	1,436	2,215	540
Fire escapes provided.....	2,040	2,197	1,453	216
Fire escapes prosecuted.....	298	111	121	17
Unsafe buildings reported.....	1,609	1,546	953	438
Unsafe buildings made safe.....	1,573	1,466	819	398
Unsafe buildings taken down.....	99	67	58	38
Unsafe buildings prosecuted.....	142	24	18	22
Violations of law reported.....	814	817	569	513
Violations of law removed.....	702	720	607	429
Violations of law prosecuted.....	184	112	97	60

The appropriations for 1875 were \$95,000; for 1876 they are \$75,000—a reduction of \$20,000.

DOCKS.

The Board governing the Dock Department has, since May last, been reorganized, and is now in a condition of efficiency.

Many important works of construction or of repair are in progress; and some have been completed in 1875. Several months ago, the new Engineer-in-Chief reported, as the result of a preliminary examination made by him, that the condition of the bulkhead wall then in process of construction on the North river front, at King and Canal streets, was such as to excite grave apprehension. The work there and elsewhere on that front, was therefore suspended to await the report of a Commission of eminent Civil Engineers appointed to ascertain the precise facts, and to advise with regard to it and to the plans of construction to be hereafter pursued in building the bulkhead wall. They have conducted careful investigations, but have made as yet only a preliminary report—which justifies solicitude in respect to the work under investigation, of which the original cost, however, was only about \$100,000.

Notwithstanding the present dullness of trade, it is not now possible to provide adequate accommodations for the traffic which seeks an entrance to or outlet from the city by shipping, steamers, railroads and river craft, on the North river front, and within the limits of the region in which such business is done. Improvements there will be judiciously prosecuted: and the construction of terminal facilities for moving the freights of commerce should be provided or encouraged as rapidly as possible, to reduce the extraordinary accumulation of charges now made at this port for handling freights, and which are in such excess of those found at either Boston, Philadelphia or Baltimore, as to place New York, in competition with them, at a temporary disadvantage—though this city enjoys a natural superiority to either of those rivals. That cause, and the combinations made between railroad companies which have carried freights at rates, until recently maintained, discriminating against New York, have, I think, largely contributed to the unfavorable results of commercial enterprises here during 1875.

The amounts collected by the Department from rents of wharf property, are paid over to the City Chamberlain and placed to the credit of the Sinking Fund. Those amounts are steadily increasing; in 1865 they were but \$272,415.61; in 1875 they were considerably in excess of \$600,000, and larger than ever before. The difference between the revenue derived from those sources in 1870, and that received in 1875, is now a sum about 70 per cent of the annual interest on the whole amount expended by the Department during that time in improving the water front. In 1875, the Board leased, by public sale and otherwise—on the East river, 20 piers, 21 half piers and 15 bulkheads—and on the North river, 30 piers, 2 half piers and 9 bulkheads. The rents for which those leases were made, are believed to be the full value of the use of the premises.

Since May last, the Board has made a larger reduction in the salary account—which is now at the rate of \$30,201.25 per annum—but previous to May last, was at the rate of \$55,300 per annum—a decrease of nearly 46 per cent.

And, whilst the amount expended by the Department during 1874 was (in round numbers) \$1,700,000, the expenditures, during 1875, have been only about \$700,000.

Those and all other expenses of the Department are payable, under the present law, not out of taxation, but from the proceeds of bonds which must be issued by the Commissioners of the Sinking Fund, upon the requisition of the Board governing the Department. That system is altogether wrong and, though not likely to be abused at present, should be changed.

It may be stated here that, for some years, the Union Ferry Company has had the use of valuable franchises and dock property belonging to the city, at a nominal rental of one dollar per year. I recently caused a resolution to be prepared, which was adopted by the Commissioners of the Sinking Fund, requesting the Counsel to the Corporation for an opinion as to the legality of that lease. His opinion indicates that the lease is illegal. The Commissioners of the Sinking Fund have therefore directed proceedings to be taken to have it annulled; and a proper return for the property may be secured for the City Treasury. The revenue derived from that source, prior to the present lease, was over \$100,000 per year; and, with the increase of travel by an increased population, the franchise and property should now yield the city an income larger than that was.

BOARD OF EDUCATION.

The public schools continue to afford to the citizens cause for satisfaction and pride. Without them, it might be doubted whether free institutions could long be maintained for a city like this—with the distance between capital and labor growing wider every year—and with a population of youth recruited every year, not only from many of the best, but also from many of the worst elements of human society. The number of teachers in 1875 was 3,257. The whole number of scholars taught in 1874 was 251,532; in 1875 it was 253,894. The actual average daily attendance was of 117,231 scholars in 1874, and 119,853 in 1875. There is class-room for 151,814 scholars. Those figures include the Normal College and Training School and the Saturday Sessions for teachers—which, in 1875, were attended by more students than ever before, and were admirably maintained at a cost of about \$85,000.

The whole amount of the expenses of the Board of Education in 1875 was \$3,346,912.44; the appropriations for 1876 are \$3,689,500—this being the only respect in which the amounts allowed for the current year exceed the sums expended in 1875.

RAPID TRANSIT.

In my first message last year, I called attention to the urgent necessity for improved methods for rapid communication between distant localities within the city limits. The subject was again brought to the consideration of the Common Council in a communication from me on the 28th of January, recommending appointment of a special committee, to investigate the subject by hearing all the parties more particularly interested, and to report the measures ascertained to be most feasible and best adapted to the necessary conditions of such a work. That Committee forwarded to the Legislature a bill, which—with the intelligent and active co-operation of the public press—and after the members of the Board of Aldermen had gone in a body to Albany, accompanied by a memorial from the Mayor, to re-enforce the efforts of some of the members of the Senate and Assembly, representing this locality, and to insist upon the relief demanded—was finally passed by the Legislature, notwithstanding the combination against it of many opposing interests. The first step thus taken, was followed by the passage of a second bill (introduced by Hon. James W. Husted, and popularly known as the Husted bill), incorporating the provisions of the first and avoiding difficulties which, in the full discussion given to the subject, had been suggested as likely to arise in view of recent amendments to the Constitution. That measure became a law after receiving the signature of the Governor, who had ably seconded the efforts of the local government. Under it, the Mayor promptly appointed five Commissioners, chosen because of exceptional qualifications—who, after devoting several months to thorough examination of the various propositions submitted to them, have reported the routes selected and the plans of construction determined by them for elevated steam railways through the streets. As allowed by the law, concessions were made to each of two corporations, theretofore existing and controlled by capitalists of liberal ideas and large means; a third company was incorporated and organized by the Commissioners after subscribers had come forward to furnish the whole amount of the proposed capital.

The routes selected were immediately sanctioned by the Board of Aldermen; and everything now seems favorable to realization of the wishes of the citizens generally concerning Rapid Transit—after encountering and overcoming obstacles which, until now, have sufficed to defeat each of the many enterprises inaugurated during the last fifteen years to attain the object.

At least one line of elevated steam railways is to be constructed as soon as possible, making the circuit of the city, upon a route convenient of access; and completion of the sections most urgently needed is promised during the current year. Provision has been made for frequent special trains, which are to be run during the hours of the morning and evening when the laboring classes are going to or from work—at half the low rates of fares allowed to be charged on the other trains; and it is hoped that those who depend upon daily labor here may thus be enabled to place their families in salubrious homes near the city—away from crowded tenement houses, but within convenient reach of the work-shops and other places of business to which they must go.

The burden of taxation is expected to be lightened by Rapid Transit—by appreciating property now nearly or quite unavailable for use by those who have daily occupations in the city, and thus distributing more equally throughout the area to be covered by the population which affords our taxable fund—and by attracting within the city numbers who now add wealth to neighboring localities only because such places have heretofore been more accessible than the upper end of Manhattan Island or the new districts of New York.

It is to be considered also that the construction of a railway of the kind prescribed by the Commissioners, along a street, will depreciate only temporarily, if at all, the adjoining property—and will ultimately enhance its value. The owners of premises upon any of the routes selected should regard that result and their share of the benefit to the city at large, as satisfaction for what they may at present feel disposed to consider a local disadvantage.

CONCLUSION.

The Centennial year upon which we have just entered is to be celebrated in the city where the Independence of these United States was declared, and their Union under the present constitution established—by an Exposition collecting the best products of the arts, the sciences, and the industries of our own and of foreign nations.

It is not within the powers conferred upon us to appropriate any part of the public moneys to the assistance of an object, which, nevertheless, engages our patriotic sympathy, and which should command among all our fellow-citizens, in their private and individual capacities, an effective aid and co-operation.

But it is within our power to mark and to celebrate the beginning of the second century of our Republican liberties and Government, at home also, by perfecting as we may within the prescribed sphere of our official duties as the representatives and servants of the people in this metropolitan municipality, that Government of the people by the people for the people, which so many years ago was launched in the full tide of successful experiment.

We have not to deal with foreign wars or civil strife. Our affairs come even closer to men's business and homes. But here, as much as upon any broader field, it behooves us to be faithful to our trusts—to be frugal and sparing, since the taxes we collect are the sweat of honest industry—to be painstaking and exacting, that the taxes we spend may procure that full and faithful service which in all parts of the public business and government is the people's rightful due.

The frugality which ensures private prosperity needs to be re-enforced by frugality in the public expenses, in order that we may recover from the costly excesses and errors of the past, renew our prosperity in its sources, and justify our pride in Democratic self-government and our faith in its sufficiency for the untried perils of another century.

WILLIAM H. WICKHAM, Mayor.

LEGISLATIVE DEPARTMENT.

BOARD OF ALDERMEN.

STATED SESSION.

MONDAY, January 3, 1876, {
10 o'clock A. M.

The Board met in their chamber, No. 15 City Hall.

PRESENT:

Hon. SAMUEL A. LEWIS, President;

ALDERMEN

Andrew Blessing,	William H. McCarthy,	Peter Seery,
Edward Gilon,	John J. Morris,	Edward J. Shandley,
Magnus Gross,	Henry D. Purroy,	Stephen N. Simonson,
John W. Guntzer,	John Robinson,	Chester H. Southworth.
Patrick Lysaght,		

The minutes of the last meeting were read and approved.

Alderman Shandley moved that the Board take a recess until half-past eleven o'clock.

The President put the question whether the Board would agree with said motion. Which was decided in the affirmative.

AFTER RECESS—11:30 o'clock A. M.

PRESENT:

Hon. SAMUEL A. LEWIS, President;

ALDERMEN

Andrew Blessing,	Patrick Lysaght,	Peter Seery,
William L. Cole,	William H. McCarthy,	Edward J. Shandley,
Edward Gilon,	John J. Morris,	Stephen N. Simonson,
Magnus Gross,	Henry D. Purroy,	Chester H. Southworth,
John W. Guntzer,	John Reilly,	Joseph P. Strack.
Henry E. Howland,	John Robinson,	

Salem H. Wales, President of the Department of Docks.

UNFINISHED BUSINESS.

Alderman Simonson called up G. O. 578, being a resolution and ordinance, as follows: Resolved, That Twelfth avenue, from One Hundred and Thirtieth to the north side of One Hundred and Thirty-third street, be regulated and graded, the curb and gutter stones be set, and the sidewalks flagged a space four feet wide through the centre thereof, under the direction of the Commissioner of Public Works; and that the accompanying ordinance therefor be adopted.

The President put the question whether the Board would agree with said resolution and ordinance. Which was decided in the negative by the following vote (three-fourths of all the members elected not voting in favor thereof):

Affirmative—The President, Aldermen Blessing, Cole, Gilon, Gross, Guntzer, Lysaght, McCarthy, Purroy, Reilly, Robinson, Seery, Shandley, Simonson, Southworth, and Strack—16.
Negative—Aldermen Howland and Morris—2.

RESOLUTIONS RESUMED.

By Alderman Seery—
Resolved, That a Committee of two be appointed by the Chair, to wait upon his Honor the Mayor, and inform him that this Board, having transacted its business for the year 1875, was about to adjourn *sine die*, and awaited any communication he might desire to transmit to the Board.
The President put the question whether the Board would agree with said resolution. Which was decided in the affirmative.
Whereupon, the President appointed as such Committee Aldermen Seery and Howland.

By Alderman Seery—
Resolved, That the thanks of this Board are due, and are hereby cordially tendered to the members of the press in attendance at this Board during the past year, for the impartial manner in which they have reported the proceedings of this Board, and the uniform courtesy that has characterized their intercourse with the members.
The President put the question whether the Board would agree with said resolution. Which was decided in the affirmative.

By Alderman Cole—
Resolved, That the thanks of the members of this Board of Aldermen be and are hereby tendered to the Honorable Samuel A. Lewis, its presiding officer, for the very able, courteous, dignified, and impartial manner in which he has discharged the delicate duties imposed upon him during the past year, and also hereby take occasion to assure him that he has merited and receives the sincere wishes of the members of the Board, individually and collectively, for his future prosperity and happiness.
The Clerk of the Board put the question whether the Board would agree with said resolution. Which was decided in the affirmative.

By Alderman Southworth—
Resolved, That the thanks of this Board are hereby tendered to Francis J. Twomey, Clerk of the Board, for the faithful, intelligent, and efficient manner in which he has discharged the very arduous and multifarious duties incident to his office during the past year; also to the Assistant Clerks and other officers of the Board, for the faithful manner in which they have performed their respective duties.
The President put the question whether the Board would agree with said resolution. Which was decided in the affirmative.

The Committee appointed to wait upon his Honor the Mayor, here appeared and reported that they had performed the duty assigned them, and that his Honor the Mayor stated that he had no further communication to make.
Whereupon the report was accepted and the Committee discharged.

UNFINISHED BUSINESS RESUMED.

Alderman Shandley called up G. O. 623, being a resolution and ordinance, as follows: Resolved, That the Board of Estimate and Apportionment be and is hereby requested to transfer from any appropriation of former years six thousand and fifty-eight dollars and ninety-one cents, that amount being the sum required to pay the annexed bill of the proprietors of the Windsor Hotel for expenses of the Joint Special Committee of the Common Council of last year, incurred in the reception and entertainment of King Kalakaua and suite; and the Comptroller, after such transfer shall have been made, is hereby authorized and directed to draw a warrant in favor of Hawk & Wetherbee for the said sum of six thousand and fifty-eight dollars and ninety-one cents, and charge the same to the proper appropriation when made, as above requested, by the Board of Estimate and Apportionment.

Alderman Cole moved to amend by inserting the words "five thousand dollars," in lieu of the words "six thousand and fifty-eight dollars and ninety-one cents."
The President put the question whether the Board would agree with said motion. Which was decided in the affirmative.

Alderman Purroy moved to amend by including General Order No. 642 with the above.
The President put the question whether the Board would agree with said motion. Which was decided in the affirmative, and is as follows:

Resolved, That the Board of Estimate and Apportionment be and is hereby requested to transfer from any appropriation of former years, one thousand five hundred and thirty-five dollars, that amount being the sum required to pay the annexed bill of Cornelius J. Farley, for carriage hire of the Joint Special Committee of the Common Council of last year, incurred in the reception and entertainment of King Kalakaua and suite, and the Comptroller, after such transfer shall have been made, is hereby authorized and directed to draw a warrant in favor of Cornelius J. Farley for the said sum of one thousand five hundred and thirty-five dollars, and charge the same to the proper appropriation when made, as above requested, by the Board of Estimate and Apportionment.

The President then put the question whether the Board would agree with said resolutions as amended.

Which was decided in the negative by the following vote (three-fourths of all the members elected not voting in favor thereof):

Affirmative—Aldermen Blessing, Cole, Gilon, Gross, Guntzer, Lysaght, McCarthy, Purroy, Reilly, Robinson, Seery, Shandley, Simonson, Southworth, and Strack—15.
Negative—Aldermen Howland and Morris—2.

MOTIONS RESUMED.

Alderman Reilly moved that all General Orders and papers remaining in possession of the Clerk be placed on file.

The President put the question whether the Board would agree with said motion. Which was decided in the affirmative.

The minutes of this day were read and approved.

Alderman Reilly moved that the Board do now adjourn *sine die*.

The President put the question whether the Board would agree with said motion. Which was decided in the affirmative.

And the President announced that the Board stood adjourned *sine die*.

FRANCIS J. TWOMEY, Clerk

BOARD OF ALDERMEN FOR 1876.

MONDAY, January 3, 1876, {
12 o'clock M.

ORGANIZATION.

Pursuant to the provisions of section 4 of chapter 335, Laws of 1873, as amended by section 1, chapter 757, Laws of 1874, and section 1 of chapter 515, Laws of 1874, the Aldermen elected at the election held November 2, 1875, now alone constituting the Common Council of the City of New York, appeared in the Chamber of the Board, No. 16 City Hall, at 12 o'clock M., precisely, having previously taken and filed the oath of office required by law.

Francis J. Twomey, Clerk of the Common Council, called the members of the Board to order, and read the following certificates from the County Clerk:

DECLARATION OF THE BOARD OF COUNTY CANVASSERS OF THE COUNTY OF NEW YORK IN RELATION TO VOTES GIVEN FOR ALDERMEN.

The Board of County Canvassers of the County of New York, having canvassed and estimated the votes given in the several Election Districts in each of the Assembly Districts of said County, at the General Election held on the 2d day of November, A. D. 1875, do hereby certify, determine, and declare:

Aldermen at Large.

That Samuel A. Lewis, William L. Cole, Magnus Gross, John Reilly, Oliver P. C. Billings, and Jacob Hess, by the greatest number of votes, were duly elected Aldermen at Large of the City and County of New York.

ALDERMEN.

That Thomas Sheils, Patrick Lysaght, and Bryan Reilly, by the greatest number of votes, were duly elected Aldermen for the Fourth Senate District of the City and County of New York.

That John J. Morris, William Wade, and James J. Gumbleton, by the greatest number of votes, were duly elected Aldermen for the Fifth Senate District of the City and County of New York.

That Joseph C. Pinckney, John W. Guntzer, and Patrick Keenan, by the greatest number of votes, were duly elected Aldermen for the Sixth Senate District of the City and County of New York.

That Henry E. Howland, William Sauer, and Peter Seery, by the greatest number of votes, were duly elected Aldermen for the Seventh Senate District of the City and County of New York.

That Michael Tuomey, Henry D. Purroy, William H. McCarthy, and Joseph Cudlipp, by the greatest number of votes, were duly elected Aldermen for the Eighth Senate District and Twenty-third and Twenty-fourth Wards of the City and County of New York.

We certify this Declaration to be correct, and have caused the same to be attested by the signatures of the Chairman and Secretary of this Board, this nineteenth day of November, A. D. one thousand eight hundred and seventy-five.

EDWARD GILON, Chairman.

WM. WALSH, Secretary.

State of New York, City and County of New York, } ss.
County Clerk's Office,

I hereby certify that I have compared the foregoing with the original Declaration on file in this office, and that it is a correct transcript therefrom and of the whole of said original.

Witness my hand and official seal at the New County Court-house, in the City and County of New York, this nineteenth day of November, one thousand eight hundred and seventy-five.

WM. WALSH,

Clerk of the County of New York.

The Clerk then called the roll and the following members answered to their names:

ALDERMEN.

William L. Cole,	William H. McCarthy,
Joseph Cudlipp,	John J. Morris,
Magnus Gross,	Joseph C. Pinckney,
James J. Gumbleton,	Henry D. Purroy,
John W. Guntzer,	John Reilly,
Jacob Hess,	William Sauer,
Henry E. Howland,	Peter Seery,
Patrick Keenan,	Thomas Sheils,
Samuel A. Lewis,	Michael Tuomey,
Patrick Lysaght,	William Wade.

MOTIONS AND RESOLUTIONS.

By Alderman Gross—
Resolved, That Alderman John Reilly be and he is hereby appointed Temporary Chairman of this Board of Aldermen for the purposes of organization.

The Clerk put the question whether the Board would agree with said motion. Which was decided in the affirmative.

Alderman Billings here appeared.

Alderman Reilly, on taking the chair, thanked the members of the Board for the honor conferred upon him in selecting him to preside temporarily over their deliberations.

He then instructed the Clerk to call the roll of members, as provided in section 6 of chapter 335 of the Laws of 1873, when each one was to announce his choice for President of the Board.

Which proceeding resulted as follows:

In favor of Samuel A. Lewis for President—

Aldermen Cole,	Aldermen Purroy,
Gross,	Bryan Reilly,
Gumbleton,	John Reilly,
Guntzer,	Sauer,
Keenan,	Seery,
Lysaght,	Sheils,
McCarthy,	Tuomey—14.

In favor of John J. Morris for President—

Aldermen Billings, Cudlipp, Hess, Aldermen Howland, Pinckney, Wade—6.

In favor of Oliver P. C. Billings for President— Alderman Morris—1.

Alderman Seery moved that a committee of two be appointed to conduct the President to the chair.

The Temporary Chairman appointed Aldermen Seery and Morris as such committee. Who, having performed the duty assigned them, were discharged.

The President, upon taking the chair, addressed the Board, as follows :

GENTLEMEN—I fully appreciate and feel grateful for this renewed mark of your confidence. I shall, with your aid and indulgence, endeavor to fulfill the duties of the office to which you have elected me, in a manner to assure you that the trust confided to me is impartially administered.

By Alderman Lysaght—

Resolved, That Francis J. Twomey be and he is hereby elected Clerk to this Board of Aldermen.

Alderman Howland offered the following as a substitute :

Resolved, That John R. Lawrence be and is hereby elected Clerk to this Board of Aldermen.

The President put the question whether the Board would agree to accept said substitute.

Which was decided in the negative, on a division called by Alderman Howland.

Affirmative—Aldermen Billings, Cudlipp, Hess, Howland, Morris, Pinckney, and Wade—7.

Negative—The President, Aldermen Cole, Gross, Gumbleton, Guntzer, Keenan, Lysaght, McCarthy, Purroy, J. Reilly, Sauer, Seery, Sheils, and Tuomey—14.

The President then put the question whether the Board would agree with the resolution offered by Alderman Lysaght.

Which was decided in the affirmative by the following vote :

Affirmative—The President, Aldermen Billings, Cole, Cudlipp, Gross, Gumbleton, Guntzer, Hess, Howland, Keenan, Lysaght, McCarthy, Morris, Purroy, J. Reilly, B. Reilly, Sauer, Seery, Sheils, Tuomey, and Wade—21.

By Alderman Cole—

Resolved, That James Walsh be and he is hereby appointed Sergeant-at-Arms of this Board of Aldermen.

Alderman Pinckney offered the following as a substitute :

Resolved, That Frank Keckeissen be and is hereby appointed Sergeant-at-Arms of this Board of Aldermen.

The President put the question whether the Board would agree to accept said substitute.

Which was decided in the negative, on a division called by Alderman Pinckney.

Affirmative—Aldermen Billings, Cudlipp, Hess, Howland, Morris, Pinckney, and Wade—7.

Negative—The President, Aldermen Cole, Gross, Gumbleton, Guntzer, Keenan, Lysaght, McCarthy, Purroy, J. Reilly, B. Reilly, Sauer, Seery, Sheils, and Tuomey—15.

Alderman B. Reilly here appeared.

The President then put the question whether the Board would agree with the resolution offered by Alderman Cole.

Which was decided in the affirmative by the following vote :

Affirmative—The President, Aldermen Billings, Cole, Cudlipp, Gross, Gumbleton, Guntzer, Hess, Keenan, Lysaght, McCarthy, Morris, Purroy, J. Reilly, B. Reilly, Sauer, Seery, Sheils, Tuomey, and Wade—20.

By Alderman McCarthy—

Resolved, That a committee of three be appointed to inform his Honor the Mayor that this Board of Aldermen is now duly organized, according to law, and prepared to receive any communication he may desire to transmit to the Board.

The President put the question whether the Board would agree with said resolution.

Which was decided in the affirmative.

The President subsequently appointed as such Committee Aldermen McCarthy, Gross, and Billings.

By Alderman Purroy—

Resolved, That the Rules and Orders of the late Board of Aldermen be and they are hereby adopted as the Rules and Orders of this Board, until otherwise ordered.

The President put the question whether the Board would agree with said resolution.

Which was decided in the affirmative.

By Alderman B. Reilly—

Resolved, That this Board of Aldermen will not consent to the appointment of any head of Department or Commission who will not pledge himself to restore the wages of the laborers employed in his Department to the rate of two dollars per day, and to keep their wages at not less than that rate during his term of office.

Alderman Hess moved that the resolution be laid on the table.

The President put the question whether the Board would agree with said motion.

Which was decided in the negative, on a division called by Alderman Morris.

Affirmative—Aldermen Billings, Cudlipp, Hess, Howland, Morris, Pinckney, and Wade—7.

Negative—The President, Aldermen Cole, Gross, Gumbleton, Guntzer, Keenan, Lysaght, McCarthy, Purroy, J. Reilly, B. Reilly, Sauer, Seery, Sheils, and Tuomey—15.

The President put the question whether the Board would agree with the said resolution.

Which was decided in the affirmative, on a division called by Alderman Morris, viz. :

Affirmative—The President, Aldermen Cole, Gross, Gumbleton, Guntzer, Keenan, Lysaght, McCarthy, Purroy, J. Reilly, B. Reilly, Sauer, Seery, Sheils, and Tuomey—15.

Negative—Aldermen Billings, Cudlipp, Hess, Howland, Morris, Pinckney, and Wade—7.

Alderman Hess asked to be excused from voting, which was refused.

Alderman Purroy moved that the above vote be reconsidered.

The President put the question whether the Board would agree with said motion.

Which was decided in the affirmative, on a division called by Alderman B. Reilly, viz. :

Affirmative—The President, Aldermen Cole, Gumbleton, Guntzer, Hess, Keenan, Lysaght, McCarthy, Purroy, Seery, Sheils, and Tuomey—12.

Negative—Aldermen Billings, Cudlipp, Gross, Howland, Morris, Pinckney, J. Reilly, B. Reilly, Sauer, and Wade—10.

Alderman Seery moved that the Board take a recess for ten minutes.

The President put the question whether the Board would agree with said motion.

Which was decided in the affirmative.

AFTER RECESS—12:40 P. M.

PRESENT :

Hon. SAMUEL A. LEWIS, President.

ALDERMEN

O. P. C. Billings, William L. Cole, Joseph Cudlipp, Magnus Gross, James J. Gumbleton, John W. Guntzer, Jacob Hess, Henry E. Howland, Patrick Keenan, Patrick Lysaght, William H. McCarthy, John J. Morris, Joseph C. Pinckney, Henry D. Purroy, Bryan Reilly, John Reilly, William Sauer, Peter Seery, Thomas Sheils, Michael Tuomey, William Wade.

The Committee appointed to wait upon his Honor the Mayor, and inform him of the organization of the Board, here appeared and reported that they had performed the duty assigned them, and that his Honor the Mayor would communicate with the Board in writing.

Alderman Morris moved that the Board take a recess until two o'clock.

The President put the question whether the Board would agree with said motion.

Which was decided in the negative.

Alderman Billings moved that the Board take a recess until 1:15 o'clock P. M.

Alderman Morris moved to amend by fixing the hour at 1:45 o'clock, P. M.

The President put the question whether the Board would agree with said amendment.

Which was decided in the affirmative.

The President then put the question whether the Board would agree with the motion of Alderman Billings, as amended.

Which was decided in the affirmative.

AFTER RECESS—1:45 P. M.

PRESENT :

Hon. SAMUEL A. LEWIS, President.

ALDERMEN

O. P. C. Billings, William L. Cole, Joseph Cudlipp, Magnus Gross, James J. Gumbleton, John W. Guntzer, Jacob Hess, Henry E. Howland, Patrick Keenan, Patrick Lysaght, William H. McCarthy, John J. Morris, Joseph C. Pinckney, Henry D. Purroy, Bryan Reilly, John Reilly, William Sauer, Peter Seery, Thomas Sheils, Michael Tuomey, William Wade.

By Alderman Purroy—

Resolved, That William H. Salter be and he is hereby appointed a Commissioner of Deeds in place of William H. Geissenhainer, whose term of office has expired. Which was referred to the Committee on Salaries and Offices, when appointed.

By Alderman Wade—

Resolved, That the Officers of this Board of Aldermen shall be designated as follows, and the compensation to be paid for their services respectively the amounts set opposite thereto, viz. :

Table with 2 columns: Position and Salary. Includes Clerk (\$5,000), First Assistant Clerk (2,000), Second (1,000), Third (1,000), Sergeant-at-Arms (800), Messenger (600), Doorkeeper (600). Total \$11,000.

Alderman Reilly moved that the resolution be placed on file.

The President put the question whether the Board would agree with said motion.

Which was decided in the affirmative, on a division called by Alderman Pinckney.

Affirmative—The President, Aldermen Cole, Gross, Gumbleton, Guntzer, Keenan, Lysaght, McCarthy, Purroy, J. Reilly, Sauer, Seery, Sheils, and Tuomey—14.

Negative—Aldermen Billings, Cudlipp, Hess, Howland, Morris, Pinckney, and Wade—7.

Alderman B. Reilly was excused from voting.

By Alderman Tuomey—

Resolved, That Thomas A. Lathrop be and he is hereby appointed a Commissioner of Deeds in and for the City and County of New York, in place of John S. Hanson, who has failed to qualify.

The President put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The President, Aldermen Billings, Cole, Cudlipp, Gumbleton, Guntzer, Hess, Howland, Keenan, Lysaght, McCarthy, Morris, Pinckney, Purroy, J. Reilly, B. Reilly, Sauer, Seery, Sheils, Tuomey, and Wade—21.

By Alderman Pinckney—

Resolved, That the Clerk of this Board be and he is hereby directed to cause each and every employee whom he may appoint, to be in constant and daily attendance during office hours, and discharge the duties assigned to them by said Clerk ; and that he be required to hold each of his subordinates to a strict fulfillment thereof, without any let, hindrance, or interference from, or on behalf of, any member of this Board, or from, or on behalf of, any person whatever, in accordance with the power and authority vested in him by section 15 of chapter 335, and as amended by section 5 of chapter 757, Laws of 1873.

The President put the question whether the Board would agree with said resolution.

Which was decided in the affirmative.

MESSAGE FROM HIS HONOR THE MAYOR.

The President laid before the Board the following message from his Honor the Mayor :

(For which see page 7).

In connection therewith, Alderman Guntzer offered the following :

Resolved, That the Message of his Honor the Mayor be entered at length in the minutes, published in the CITY RECORD, and five hundred copies printed in document form.

The President put the question whether the Board would agree with said resolution.

Which was decided in the affirmative.

By Alderman Sauer—

Resolved, That the various subjects embraced in the message of his Honor the Mayor be referred to the appropriate committees of this Board, when appointed.

The President put the question whether the Board would agree with said resolution.

Which was decided in the affirmative.

By Alderman Billings—

AN ORDINANCE relative to the licensing of expressmen, and providing for the wearing of badges by the same.

The Mayor, Aldermen, and Commonalty of the City of New York, in Common Council convened, do ordain as follows :

Section 1. Expressmen duly licensed by the Mayor of the City of New York for carrying between different points baggage, parcels, packages, trunks, chests, and other articles of personal property, are hereby authorized, when wearing openly the appropriate badge of their employment, having thereon the correct number, to solicit at any railway depot or landing for steamboats or vessels employment of the character for which they are licensed.

Sec. 2. All ordinances inconsistent with this ordinance are hereby repealed.

Which was referred to the Committee on Law Department, when appointed.

Alderman Bryan Reilly here asked and was permitted to have his vote recorded in favor of Samuel A. Lewis for President and Francis J. Twomey for Clerk.

Alderman Billings moved that the Board now proceed to draw for seats.

The President put the question whether the Board would agree with said resolution.

Which was decided in the affirmative, on a division called by Alderman Billings.

Affirmative—The President, Aldermen Billings, Cole, Cudlipp, Gross, Gumbleton, Guntzer, Hess, Howland, Keenan, Lysaght, McCarthy, Morris, Pinckney, J. Reilly, B. Reilly, Sauer, Seery, Sheils, Tuomey, and Wade—21.

Alderman B. Reilly moved that the above vote be reconsidered.

The President put the question whether the Board would agree with said motion.

Which was decided in the affirmative, on a division called by Alderman Gross.

Affirmative—Aldermen Guntzer, Howland, Keenan, Lysaght, McCarthy, Morris, Pinckney, Purroy, J. Reilly, B. Reilly, Sauer, and Seery—12.

Negative—The President, Aldermen Billings, Cole, Cudlipp, Gross, Gumbleton, Hess, Sheils, Tuomey, and Wade—10.

Alderman Billings moved that the Board do now adjourn.

The President put the question whether the Board would agree with said resolution.

Which was decided in the affirmative.

And the President announced that the Board stood adjourned until Thursday next, the 6th inst., at 2 o'clock P. M.

FRANCIS J. TWOMEY, Clerk.

FIRE DEPARTMENT.

HEADQUARTERS FIRE DEPARTMENT, CITY OF NEW YORK, December 22, 1875.

The Board of Commissioners met this day.

Present—President Joseph L. Perley, in the chair, and Commissioner Vincent C. King.

The minutes of meetings held on the 10th, 13th, 14th, and 15th instant, were read and approved.

During the reading of the minutes, Commissioner Hatch appeared and took his seat.

Trials

were held with the following result :

Fireman Timothy McAuliffe, of Engine Co. No. 34, charged with "violation of rules and regulations, paragraph 3, General Order No. 13, 1868." Found guilty, and sentenced to be reprimanded in orders.

Fireman John Clinton, of Chemical Engine Co. No. 5, charged with "violation of rules and regulations, paragraph 3, General Order No. 13, 1868." Found guilty, and sentenced to be reprimanded in orders.

Fireman James J. McGrath, of Engine Co. No. 14, charged with "neglect of duty." Found guilty, and sentenced to be reprimanded in orders.

Communications

were resumed and disposed of, as follows :

From—

Chief of Department, relative to hose now in use and necessity of a new supply. Filed.

Comptroller, returning proposal of Eureka Fire Hose Company for 5,000 feet of hose, with approval of sureties. Filed, and following resolution adopted :

Resolved, That the contract for furnishing this Department with 5,000 feet of 2 1/2-inch Eureka treble-web cotton hose, rubber lined, with couplings, as per advertisement in the CITY RECORD, dated November 11, 1875, be and the same is hereby awarded to the Eureka Fire Hose Company, at the rate of \$1.13 per foot, on their proposal, dated November 19, 1875, as modified by their communication of December 3.

Chief of Department, reporting condition of telegraph signs, and requesting that they be replaced by new signs. Laid over, and Superintendent of Supplies directed to obtain estimates.

Same, relative to hose required for use at Castle Garden. Filed.
Inspector of Combustibles—Reports of operations for two weeks ending 14th and 21st instant. Filed.

Same—Lists of applicants for licenses for sale of kerosene oil. Filed, and following resolution adopted:
Resolved, That the applications for licenses for the sale and keeping of kerosene oil, presented by the Inspector of Combustibles at this meeting, be and the same are hereby granted.

Same, reporting violations of law, and recommending that proceedings be discontinued in certain cases. Filed, and following resolutions adopted:
Resolved, That the following named persons be and are hereby fined fifty dollars each for violation of section 4, chapter 742, Laws of 1871, and that the Inspector of Combustibles be and is hereby directed to enforce the collection of the penalty, viz.:

- Mary Kanzleiter, 194 First ave.
Herman Michaleis, 257 First ave.
John T. Regan, 338 W. Forty-eighth st.
Henry Gleestein, 462 W. Fifty-second st.
John C. Munker, 405 W. Forty-fourth st.
John D. Bode, 794 Eleventh ave.
John Hulse, 531 W. Forty-first st.
Henry Steenck, 511 W. Forty-third st.
Ludwig Hax, 152 E. Fourth st.

Resolved, That the following persons be and are hereby fined five dollars each for violation of section 9, chapter 742, Laws of 1871, and that the Inspector of Combustibles be and is hereby directed to enforce the collection of the penalty, viz.:

- Jacob Covert, 15 Ridge st.
George Finck, 234 Rivington st.
Alfred Prudhomme, 85 Canal st.
Birdsall & Merriam, 168 & 170 E. Eighty-third st.

Resolved, That the proceedings for the enforcement of the collection of the penalties imposed on the following named parties be and the same are hereby discontinued, upon the recommendation of the Inspector of Combustibles, viz.:

- Frank H. Grolle, 244 Avenue A.
James McGarity, 430 E. Eleventh st.
George Kempf, 323 W. Forty-second st.
Hugh Taylor, 456 Greenwich st.
Martin Corrigan, 553 First ave.
Thomas McGoldrick, 81 Lewis st.
F. A. Franchilla, 53 Crosby st.
Mrs. Hand, 359 W. Fortieth st.
Frederick P. Conway, 796 Third ave.
Edward Monahan, 623 First ave.
Robert Hasey, 242 First ave.
John Mathews, 447 and 453 First ave.
James Troner, Washington ave., between 169th and 170th sts.
E. Friedlander, 5 Hester st.
Mrs. Brown, 1004 Third ave.
David Glain, 145 Sullivan st.
Wulfhop & Son, 155 W. Tenth st.
D. Verdenhalren, 106 W. Houston st.
J. H. Ranges, 368 Tenth ave.
William Eagan, 532 W. Thirtieth st.
R. Hennings, 141 Hudson st.
Henry Calhoun, 586 Tenth ave.
T. Recke, 251 Avenue B.
M. Molonghney, 110th st. and Broadway.
C. & H. Ihlo, 201 Clinton st.
William Cagney, 44 Avenue D.
Charles Tiejfen, 119th st. and First ave.

Same, recommending issue of badge to Patrick Burns, Oil Collector. Filed, with directions.

Same—Report of investigation relative to complaints against C. Krabel and J. Hiffelsheimer, and recommending enforcement of penalty. Report and recommendation approved and filed.

Fire Marshal—Report of operations for the month of November. Filed.

Chief of Battalion in Charge of Repair Shops, recommending introduction of Croton water to quarters of Hook and Ladder Cos. Nos. 16 and 17, at estimated cost of \$275 and \$150, respectively. Filed, with directions to have the work done.

Same, recommending necessary plumbing and roofing to various company quarters, at an estimated cost of \$150. Filed, with directions to have the work done.

Same—Estimate of articles required; cost \$48. Referred to Superintendent of Supplies, with directions to purchase.

Same—Report of repairs required forthwith; estimated cost \$115. Filed, with directions to have the work done.

Same, transmitting specifications and estimates for painting quarters of Hook and Ladder Co. No. 8, from John T. Ryan, for \$200; from Theodore H. Banks, for \$105; and for painting quarters of Chemical Engine Co. No. 6, from Theodore H. Banks, for \$74. Referred back, with directions to obtain further estimates.

Same—Estimate of articles required for buildings, cost \$72. Referred to Superintendent of Supplies, with directions to purchase.

Superintendent of Supplies—Estimate of articles required for issue, cost \$899. Referred back, with directions to purchase.

Same, relative to hose of Whitehead Bros., in use by the Department. Filed.

Whitehead Brothers, offering to sell hose in use by the Department at the rate of ninety-eight cents per foot, including couplings. Filed, and following resolution adopted:

Resolved, That the Superintendent of Supplies be and he is hereby authorized and directed to purchase of Whitehead Brothers, of Trenton, N. J., one thousand feet of combination four-ply hose, with standard couplings attached, at the rate of ninety-eight cents per foot.

Superintendent of Supplies, forwarding communication from Babcock Manufacturing Co., relative to Chemical Engines loaned to the Department. Filed, and following resolution adopted:

Resolved, That the Superintendent of Supplies be and he is hereby authorized and directed to purchase of the Babcock Manufacturing Co., one No. 3 double tank Chemical Fire Engine, of one hundred and fifty gallons capacity, at a cost not exceeding \$900.

Superintendent of Horses, recommending the purchase of three horses. Laid over, with directions to select for inspection.

Same, recommending purchase of horse blankets at an estimated cost of \$11 each. Referred to Superintendent of Supplies, with directions to purchase one dozen at price named.

Instructor of Corps of Sappers and Miners, relative to providing ammunition, wagons and magazine, and submitting estimate of cost. Laid over.

Robert Rogers, Batteryman, applying for a badge. Granted and filed.

Fireman William Kline, of Hook and Ladder Co. No. 8, applying for promotion to rank of Assistant Foreman. Referred to Examining Board.

Deputy Comptroller—Statement of condition of appropriation for week ending, 11th inst. Filed.

Department of Public Works, complaining of obstructions caused by placing of new telegraph poles; which had been referred to Superintendent of Telegraph, by order of the President, with directions to remove cause of complaint. Returned with report, and filed.

Counsel to Corporation, stating that action has been commenced against the city for damages for causing the death of Michael Spillane, by the falling of a wall at 25 Duane street, and requesting that some competent person familiar with the facts advise with the assistant designated to try the case. Filed, and compliance directed.

Secretary Board of Estimate and Apportionment, forwarding resolutions adopted at meeting of 14th instant. Filed.

F. S. Massey, President Fire Department City of Brooklyn, accepting invitation to be present at meeting of Corps of Sappers and Miners. Filed.

Amity Insurance Company, applying for badges. Granted and filed.

John L. Burnett, requesting transfer of Fireman Zwickert of Engine Co. No. 4. Filed, with directions.

Dry Dock and East Broadway Railroad Co., applying for a badge. Granted and filed.

A. Engler, directing attention to heating apparatus at 119 Madison avenue. Referred to Inspector of Combustibles.

C. E. Hartshorn, inclosing bill for an extension ladder furnished to the Department in 1872, with explanation. Referred to the Comptroller.

Thomas Henry, Foreman Engine Co. No. 17, Volunteer Department, relative to a discharge certificate. Filed.

“Journal of Commerce,” applying for a badge. Granted and filed.

Mallory & Co., relative to claim arising from a clerical error in their contract, and submitting affidavits. Referred, with facts, to Counsel to Corporation for opinion as to duties of this Board in the case.

Leonard Meek, ex-Fireman, applying for reinstatement. Filed.

Mary Stack, widow of Maurice Stack, of Engine Co. No. 3, applying for amount due from Relief Fund, and inclosing letters of administration. Referred to Trustees of Relief Fund.

Same, applying for relief under provisions of chapter 742, Laws of 1871. Referred to Trustees of Relief Fund.

Communication taken from file.

From David Graham, Clerk, applying for a badge. Granted and filed.

Resolutions

were adopted, as follows:

Resolved, That the vacancy upon the Examining Board, caused by the death of Chief of Battalion William H. Nash, be filled by the appointment thereon of Chief of Battalion William Rowe.

Resolved, That George A. Colburn, Clerk in the Fire Marshal's Bureau, be and is hereby discharged, to take effect from this date, his services being no longer required.

Appointment

were made, to take effect 23d instant, as follows:
John Mathews, as Clerk, at a salary of \$1,200 per annum.

Bills

were audited, and ordered to be transmitted to the Comptroller for payment, as follows:
For the current year—

Table with 2 columns: Name and Amount. Includes SCHEDULE No. 49, Alexander, George, agent, new apparatus, etc. \$15 00, Mallory & Co., new apparatus, etc. \$480 62, etc.

On motion, adjourned.

CARL JUSSSEN, Acting Secretary.

HEADQUARTERS FIRE DEPARTMENT, CITY OF NEW YORK, December 24, 1875.

The Board of Commissioners convened this day at 12 M.

Present—President Joseph L. Perley, in the chair, and Commissioner Vincent C. King.
A recess was taken for half an hour.

The Board re-assembled at 12:30 P. M.

Present—President Joseph L. Perley, in the chair, and Commissioner Vincent C. King.

The President submitted the form of contract for furnishing 150 tons of Cannel coal, approved by the Counsel to the Corporation, and the affidavit of the Bookkeeper of the City Record relative to the publication of the advertisement inviting proposals for the same, according to law. Filed.

Proposals

were received and opened, as follows:

For furnishing 150 tons Cannel coal—

- No. 1—From M. Barber & Nephew, at \$21..... \$3,150 00
2— “ Samuel G. French, at \$21.77..... 3,205 00
Commissioner Hatch appeared and took his seat.
The proposal of M. Barber & Nephew (No. 1) was referred to the Comptroller for action upon the sureties. The proposal of S. G. French (No. 2) was filed.

Communications

were received and disposed of, as follows:

From—

Superintendent of Telegraph, returning communication of T. Bailey Myers, and submitting statements. Laid over, with directions.

Same, returning communication of the Automatic Signal Telegraph Company, with report and recommendations. Filed, and following resolutions adopted:

Resolved, That the report and recommendations of the Superintendent of Telegraph, upon the communication of the Automatic Signal Telegraph Company, be approved, and that the said Company be and are hereby requested and empowered to connect with these Headquarters, and also to connect isolated buildings not joined to the main lines of the Company, with the quarters of the companies lying nearest to such buildings, for the transmission of fire signals; provided, that the connections be made without expense to the Department, and subject to the approval of the Superintendent of Telegraph; and provided further, that this arrangement shall terminate at the option of the Commissioners of this Department; and further
Resolved, That the signals received by the means specified above, be transmitted and treated as recommended by the Superintendent of Telegraph.

Vice Medical-Officer, recommending extension of leave of absence of thirty days, for Fireman W. Gallagher, of Chemical Engine Co. No. 1. Returned for statement of cause of incompetency.

Superintendent of Supplies—Estimate of articles required for issue; cost \$60. Filed, and purchase authorized.

Chief of Battalion in charge of Repair Shops, relative to heating apparatus for Repair Shops, and submitting estimate of Francis Matthews for furnishing the same, for \$1,100. Laid over, with directions to obtain additional estimates.

Same, recommending that three pairs of large front doors be purchased. Filed, with directions to ascertain cost.

Abram S. Hewitt, recommending appointment of Thomas Connolly, as Fireman. Filed.

Thomas F. Tully, ex-Engineer of Steamer, requesting copy of General Order. Filed, with directions to comply.

C. D. Willis and Charles F. Swain, offering to furnish Eureka Semi-Cannel Coal. Filed.

On motion, adjourned.

CARL JUSSSEN, Acting Secretary.

HEADQUARTERS FIRE DEPARTMENT, CITY OF NEW YORK, December 29, 1875.

Present—Commissioner Vincent C. King.

There being no quorum, adjourned.

CARL JUSSSEN, Acting Secretary.

APPROVED PAPERS.

Ordinances, Resolutions, etc., approved by the Mayor during the week ending January 1, 1876.

Resolved, That Anthony T. Gallagher be and he is hereby reappointed a Commissioner of Deeds in and for the City and County of New York, to take effect from and after the expiration of his present term, which will be on the 10th day of January, 1876.

Adopted by the Board of Aldermen, December 23, 1875.

Approved by the Mayor, December 27, 1875.

Resolved, That Henry Merzbach be and he is hereby reappointed a Commissioner of Deeds in and for the City and County of New York, to take effect from the date of the expiration of his present term of office.

Adopted by the Board of Aldermen, December 23, 1875.

Approved by the Mayor, December 27, 1875.

Resolved, That Benjamin A. Harney be and he is hereby appointed a Commissioner of Deeds in and for the City and County of New York, in place of Isaac Mix, whose term of office has expired.

Adopted by the Board of Aldermen, December 23, 1875.

Approved by the Mayor, December 27, 1875.

Resolved, That the resolution approved December 21, 1875, appointing Johnson D. Banghart a Commissioner of Deeds, in place of Cornelius Kane, be and is hereby amended by making Cornelius Kane read Cornelius J. Kane.

Adopted by the Board of Aldermen, December 23, 1875.

Approved by the Mayor, December 27, 1875.

Whereas, The contractor for the outlet sewer in One Hundred and Forty-seventh street to the Harlem river has notified the Commissioner of Public Works of the suspension of the work thereon, in consequence of the refusal of the Finance Department to make payments for work done; and the roadway at the intersection of One Hundred and Forty-seventh street and Seventh avenue is thereby left in a dangerous condition, and the city may be held liable for the damages by accidents that may occur, and have already occurred, in consequence of such condition; and the Seventh avenue is the principal outlet to Westchester County by way of Central bridge; therefore

Resolved, That the Commissioner of Public Works be and he is hereby directed to take such measures and perform such work as he may deem necessary to put the roadway at the said intersection of One Hundred and Forty-seventh street and Seventh avenue in safe condition for public travel, the expense thereof to be paid from any appropriation that may be available for that purpose.

Adopted by the Board of Aldermen, December 27, 1875.

Approved by the Mayor, December 31, 1875.

DEPARTMENT OF BUILDINGS.

DEPARTMENT OF BUILDINGS, NEW YORK, December 27, 1875. The following comprises the operations of the Department of Buildings for the week ending December 25, 1875.

Table with 2 columns: Description of buildings and specifications, and numerical counts. Includes categories like 'No. of plans and specifications filed', 'No. of buildings embraced in same', and 'Total'.

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.

EXECUTIVE DEPARTMENT. Mayor's Office, No. 6, City Hall, 10 A. M. to 3 P. M. Mayor's Marshal, No. 7, City Hall, 10 A. M. to 3 P. M.

LEGISLATIVE DEPARTMENT. Board of Aldermen and Supervisors, No. 9 City Hall, office hours from 9 A. M. to 4 P. M.

FINANCE DEPARTMENT. NEW COUNTY COURT-HOUSE, OFFICE HOURS 9 A. M. TO 4 P. M. Comptroller's Office, second floor, west end.

LAW DEPARTMENT. Counsel to the Corporation Staats Zeitung Building third floor; 9 A. M. to 5 P. M. Public Administrator, 115 and 117 Nassau street, 10 M. to 4 P. M.

POLICE DEPARTMENT. NO. 300 MULBERRY STREET, ALWAYS OPEN. Commissioners' Office, second floor. Superintendent's Office, first floor.

DEPARTMENT OF PUBLIC WORKS. CITY HALL, 9 A. M. TO 4 P. M. Commissioners' Office, No. 19. Chief Clerk's Office, No. 20.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION. Commissioners' Office, No. 66 Third avenue, 8 A. M. TO 5 P. M.

FIRE DEPARTMENT. NOS. 127 AND 129 MERCER ST., 9 A. M. TO 4 P. M. Commissioners' Office. Chief of Department. Inspectors of Combustibles. Fire Marshal.

HEALTH DEPARTMENT. NO. 301 MOTT STREET. Commissioners' Office, second floor, 9 A. M. TO 4 P. M. Attorney's Office, third floor, 9 A. M. TO 4 P. M.

DEPARTMENT OF PUBLIC PARKS. Commissioner's Office, 36 Union Sq., 9 A. M. TO 5 P. M.

DEPARTMENT OF DOCKS. SALEM H. WALES, HENRY F. DIMOCK, JACOB A. WESTERVELT, Commissioners of Docks.

DEPARTMENT OF TAXES AND ASSESSMENTS. Commissioners' Office, Brown-stone building, City Hall Park, 9 A. M. TO 4 P. M.; on Saturday, 9 A. M. TO 3 P. M.

DEPARTMENT OF BUILDINGS. Superintendent's Office, 2 Fourth avenue, 9 A. M. TO 4 P. M.

BOARD OF EXCISE. Commissioners' Office, first floor, 299 Mulberry st., 9 A. M. TO 4 P. M.

BOARD OF EDUCATION. CORNER GRAND AND 5th STREETS. Office of the Board, 9 A. M. TO 5 P. M.

COMMISSIONERS OF ACCOUNTS. Commissioners Office, District Court building, City Hall Park, 9 A. M. TO 4 P. M.

THE CITY RECORD. Office, No. 2 City Hall, northwest corner, basement, 8 A. M. TO 6 P. M.

MISCELLANEOUS OFFICES. CORNER 9th AND 10th STS. Coroners' Office, 40 East Houston street, second floor. Sheriff's Office, first floor, southeast corner of New County Court-house.

COMMISSIONER OF JURORS. Commissioner's Office, Rotunda, north side, New County Court-house, 9 A. M. TO 4 P. M.

COURTS. SUPREME COURT. General Term, Special Term, Chambers, Circuit Part I, Circuit Part II, Circuit Part III, second floor, New County Court-house, 10 1/2 A. M. TO 3 P. M.

GENERAL TERM, TRIAL TERM PART I, TRIAL TERM PART II, third floor, New County Court-house, 11 A. M. Clerks' Office, third floor, New County Court-house, 9 A. M. TO 4 P. M.

COMMON PLEAS. General Term, Equity Term, Trial Term Part I, Trial Term Part II, third floor, New County Court-house, 11 A. M. Clerk's Office, third floor, 9 A. M. TO 4 P. M.

MARINE COURT. General Term, Trial Term Part I, Trial Term Part II, Trial Term Part III, Chambers, third floor, 10 A. M. TO 3 P. M.

GENERAL SESSIONS. Brown-stone building, City Hall Park, 10 A. M. TO 4 P. M. Clerk's Office, Brown-stone building, City Hall Park, second floor, room 14, 10 A. M. TO 4 P. M.

OVER AND TERMINER. General Term, New County Court-house, second floor, southeast corner, room 11, 10:30 A. M. Clerk's Office, Brown-stone building, City Hall Park, second floor, northwest corner.

SPECIAL SESSIONS. At Tombs, corner Franklin and Centre streets, Tuesdays, Thursdays, and Saturdays, 10 A. M. Clerk's Office, Tombs.

DISTRICT COURTS. First District—First, Second, Third, and Fifth Wards, southwest corner of Centre and Chambers streets, 10 A. M. TO 4 P. M.

Second District—Fourth, Sixth and Fourteenth Wards No. 514 Pearl street, 9 A. M. TO 4 P. M. Third District—Eighth, Ninth and Fifteenth Wards, No. 12 Greenwich avenue, 9 A. M. TO 4 P. M.

Fourth District—Tenth and Seventeenth Wards, No. 163 East Houston street, 9 A. M. TO 4 P. M. Fifth District—Seventh, Eleventh and Thirteenth Wards, No. 154 Clinton street, 9 A. M. TO 4 P. M.

Sixth District—Eighteenth and Twenty-first Wards, Nos. 389 and 391 Fourth avenue. Seventh District—Nineteenth and Twenty-second Wards Fifty-seventh street, between Third and Lexington avenues, 9 A. M. TO 4 P. M.

Eighth District—Sixteenth and Twentieth Wards, southwest corner Twenty-second street and Seventh avenue, 9:30 A. M. TO 4 P. M. Ninth District—Twelfth Ward, One Hundred and Twenty-fifth street near Fourth avenue, 9 A. M. TO 4 P. M.

Tenth District—Twenty-third and Twenty-fourth Wards, northeast corner of Third avenue and Southern Boulevard, Harlem Bridge, 9 A. M. TO 4 P. M.

POLICE COURTS. First District—Fourteenth, Twenty-fourth, Twenty-fifth, Twenty-sixth, Twenty-seventh, and portion of Sanitary Precinct, Tombs, corner Franklin and Centre streets, 7 A. M. TO 3 P. M.

Second District—Eighth, Ninth, Fifteenth, Sixteenth, Twentieth, Twenty-fifth, Thirty-third, Twenty-eighth, and Twenty-ninth Precincts, Greenwich avenue, corner of Tenth street, 9 A. M. TO 6 P. M.

Third District—Seventh, Tenth, Eleventh, Thirteenth, Seventeenth, Eighteenth, and portion of Sanitary Precinct, No. 69 Essex street, 8 A. M. TO 4 P. M.

Fourth District—Nineteenth, Twenty-first, Twenty-second, Twenty-third and Nineteenth Sub-station, Fifty-seventh street, between Third and Lexington avenues, 8 A. M. TO 5 P. M.

Fifth District—Twelfth Ward, One Hundred and Twenty-fifth street near Fourth avenue, 8 A. M. TO 4 P. M. Sixth District—Twenty-third and Twenty-fourth Wards Morrisania.

DEPARTMENT OF DOCKS. NOTICE—E. A. LAWRENCE & CO., AUCTIONEERS, will sell for account of the Department of Docks, to the highest bidder, for cash, at the Gansevoort Street Yard, foot of Gansevoort street, North river, on Friday, January 14, 1876, at 12 o'clock M., the following-named old material.

25 wheelbarrows, 16 shovels, 17 hoes, 1,000 pounds scrap iron, 183 pounds old files, 3,605 pounds wrought-iron, 3,380 pounds old junk, 700 pounds hoop and old sheet iron, 9,000 pounds cast-iron, 1,250 pounds grate bars, 600 pounds old iron chain, 40 empty oil barrels, 2 portable forges (much used), and about 5,000 cement barrels without heads, to be delivered from time to time.

DEPARTMENT OF TAXES AND ASSESSMENTS.

DEPARTMENT OF TAXES AND ASSESSMENTS, NO. 32 CHAMBERS STREET, NEW YORK, December 13, 1875.

NOTICE IS HEREBY GIVEN THAT THE BOOKS of Annual Record of the assessments upon the Real and Personal Estate of the City and County of New York for the year 1876, will be open for inspection and revision, on and after Monday, January 10, 1876, and will remain open until the 30th day of April, 1876, inclusive, for the correction of errors and the equalization of the assessments of the aforesaid real and personal estate.

By Order of the Board, ALBERT STORER, Secretary.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION, CORNER OF THIRD AVENUE AND ELEVENTH ST., NEW YORK, January 3, 1876.

PROPOSALS FOR 3,175 TONS OF COAL FOR OUT-DOOR POOR.

PROPOSALS, SEALED AND INDORSED AS above, will be received by the Commissioners of Public Charities and Correction, at their office, until 10 o'clock A. M., of Saturday, the 15th day of January, 1876, at which time they will be publicly opened and read by the Head of said Department, for furnishing and delivering, free of all expense,

3,175 tons White Ash Stove Coal, of the best quality. Each ton to consist of 2,000 pounds, to be well screened and delivered in such quantities (after the 15th day of January, 1876), and in such parts of the city as may be required in specifications and ordered from time to time in the following districts, viz.:

No. 1. In all that part of the city lying south of Fortieth street, 1,700 tons. No. 2. In all that part of the city lying north of Fortieth street to Harlem river, 1,400 tons.

No. 3. In Twenty-third and Twenty-fourth Wards, New York City, 75 tons. To be subject to such inspection as the Commissioners may direct, and to meet their approval as to the quality, quantity, time, and manner of delivery in every respect.

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

The Department of Public Charities and Correction reserve the right to decline any and all proposals if deemed to be for the public interest, and no proposal will be accepted from, or a contract awarded to, any person who is in arrears to the Corporation upon debt or contract, or who is defaulter, as security or otherwise, upon any obligation to the Corporation.

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

ISAAC H. BAILEY, THOMAS S. BRENNAN, TOWNSEND COX, Commissioners.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION, CORNER OF THIRD AVENUE AND ELEVENTH ST., NEW YORK, January 3, 1876.

PROPOSALS FOR 3,000 BARRELS OF FLOUR.

PROPOSALS, SEALED AND INDORSED AS above, will be received by the Commissioners of Public Charities and Correction, until 10 o'clock A. M., of Saturday, the 15th day of January, 1876, at which time they will be publicly opened and read by the head of said Department, for furnishing and delivering at the Bake-house, Blackwell's Island—

3,000 barrels of flour, empty barrels to be returned and deducted in proposals from the price of flour, to be equal in quality to sample to be seen at this office, to be delivered in quantities of one hundred to five hundred barrels as may be required, free of expense to the Department.

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

The Department of Public Charities and Correction reserve the right to decline any and all proposals if deemed to be for the public interest, and no proposal will be accepted from, or a contract awarded to, any person who is in arrears to the Corporation upon debt or contract, or who is defaulter, as security or otherwise, upon any obligation to the Corporation.

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

ISAAC H. BAILEY, THOMAS S. BRENNAN, TOWNSEND COX, Commissioners.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION, CORNER OF THIRD AVENUE AND ELEVENTH ST., NEW YORK, January 3, 1876.

PROPOSALS FOR DRY GOODS, GROCERIES, SHOE FINDINGS AND LEATHER, BROOMS AND BRUSHES, LUMBER, CARRIAGE TRIMMINGS, IRON AND STEEL, STEAM FITTINGS, HARDWARE, PAINTS AND OILS.

PROPOSALS, SEALED AND INDORSED AS above, will be received by the Commissioners of Public Charities and Correction, until 10 o'clock A. M., of Saturday, the 15th day of January, 1876, at which time they will be publicly opened and read by the Head of said Department, for furnishing and delivering at the foot of East Twenty-sixth street, free of all expense to the Department—

DRY GOODS. 50 bales Brown Muslin, 10 bales Bandage Muslin.

2,000 yards Bleached Muslin, 5,000 yards Linen Drills, 1,000 yards Red Twilled Flannel, 1,000 yards Russia Crash, 6,000 yards U. G. Cassimere, 2,000 yards Cotton Kersey,* 100 bales Blankets, 100 gross Metal Suspender Buttons, 50 gross a-22 White Bone Buttons, 100 pieces Oiled Muslin.

GROCERIES. 40,000 poun's Brown Sugar, 10,000 pounds Oolong Tea, 5,000 pounds "A" Coffee Sugar, 3,000 pounds Crushed Sugar, 3,000 pounds Granulated Sugar, 4,000 gallons Molasses, 1,000 pounds Pepper, 1,000 pounds Cocoa, 500 pounds Farina, 3,000 pounds Wheaten Crits, 2,500 pounds Soda Crackers, 300 bushels Beans, 500 pounds Corn Starch, 3,000 pounds Barley, 75 barrels Ho. iny., 50 barrels Oatmeal, 13,000 pounds Rice, 3,000 pounds Tobacco, 3,000 pounds Cheese, 300 bushels Dried Canada Peas, 150 sacks Salt, 25,000 pounds Hard Soap, 250 bushels Rye, 1,000 barrels Potatoes, good and sound "Peerless or Jackson," to weigh 168 pounds to the barrel net, in quantities as may be required.

300 quintals Codfish, "George's Bank," best quality; to be delivered in quantities as required. 250 bags Coarse Meal, 150 bags Fine Meal.

SHOE FINDINGS AND LEATHER. 500 pounds 5-8 Shoe Nails, 500 pounds 6-8 Shoe Nails, 100 pounds No. 10 Shoe Thread, 5 pounds Shoe Bristles, 10 bushels each 4-8 and 5-8 Shoe Pegs, 10 bushels 6-8 Shoe Pegs, 20 gross Peg Awls, 2 gross Patent Peg Awl Hafs, 100 pounds 5-8 S. I. Shoe Nails, 12 dozen Shoe Knives, 2 gross Lasting Tacks, 1,000 sides Good Damaged Sole Leather, averaging 18 pounds, well tanned, and made from a hide not inferior in quality to California, 1,000 sides Waxed Upper Leather, to average 6 1/2 ounces to the foot, 20,000 Shoe Eyelets.

BROOMS AND BRUSHES. 100 dozen Brooms, 100 dozen Scrub Brushes, 20 dozen Whitewash Brushes, 20 dozen Window Brushes, 20 dozen Dust Brushes.

LUMBER. 50,000 feet Box Boards, to be dressed on one side, 10,000 feet 3/4 Boards, to be dressed on one side, 2,000 feet 1-in. Clear Pine, 2,000 feet 1 1/4-in. Clear Pine, 2,000 feet 1 1/2-in. Clear Pine, 2,000 feet 2-in. Clear Pine, 2,000 feet 1-in. White Oak, 2,000 feet 1 1/2-in. White Oak, 2,000 feet 2-in. White Oak, 2,000 feet 3-in. White Oak, 100 feet 1-in. Hickory, 250 feet 2-in. Hickory, 500 2-in. Spruce Plank, 500 3x4 Hem. Joists, 500 2x4 Hem. Wall Strips, 500 worked Pine Boards.

CARRIAGE TRIMMINGS. 2 sets 1 1/2-in. Hickory Spokes, 2 sets 1 3/4-in. Hickory Spokes, 2 sets 2-in. Hickory Spokes, 25 Hickory Cart Booms.

IRON AND STEEL. 20 bundles No. 22 Com. Sheet-iron, 5 bundles No. 24 R. G. Iron, 25 papers 1 1/2 lb. Bik. Iron Rivets, 20 boxes 14x20 XX Charcoal Tin, 20 boxes 10x14 1/2 Charcoal Tin, 1 rm. ea. Nos. 6, 8, 10, and 14 Bright Iron Wire, 25 bars 3/4 Oct. English Cast-steel, 25 bars 3/4 Square English Cast-steel, 25 bars 1 1/4 Oct. English Cast-steel, 5 bundles No. 22 Best Galv. Sheet-iron, 10 bundles ea. 3/4, 1, 1 1/4 in. Hoop Iron.

STEAM FITTINGS. 250 feet 1/2-in. Steam Pipe, 250 feet 3/4-in. Steam Pipe, 250 feet 1-in. Steam Pipe, 1 gro. ea. 1/2, 3/4, and 1 in. Elbows, 1 gro. ea. 1/2, 3/4, and 1 in. Tees, 1 gro. ea. 1/2, 3/4, and 1 in. Crosses, 1 gro. ea. 1/2, 3/4, and 1 in. Bends, 1 gro. ea. 1/2, 3/4, and 1 in. Short Nipples, 1 gro. ea. 1/2, 3/4, and 1 in. Couplings.

HARDWARE. 1 doz. ea. 5 and 6 in. City Rim Locks, 6 doz. ea. 2, 2 1/2, 3, and 3 1/2 in. Fast. C. Butts, 12 doz. ea. 4, 5, and 6 in. Saw Files, 160 gro. Wood Screws, viz.: 10 gr. ea. 1, 8, 10, and 12, 20 gr. ea. 1 1/4, 10, and 12, 20 gr. ea. 1 1/2, 12, and 14, 2 doz. ea. 8 and 10 in. Strap Hinges, 5 reams Assorted Sand Paper, 2 reams Assorted Emery Cloth, 1,000 Tin Plates.

PAINTS AND OILS. 4,000 lbs. Pure White Lead, 20-100, 20-50, and 40-5 lbs. Raw Linseed Oil, 5 bbls. Boiled Linseed Oil, 100 lbs. Burnt Umber, in 5s and 10s, in oil, 100 lbs. Yellow Ochre, in 5s and 10s, in oil, 50 lbs. Ultramarine Blue, 500 lbs. Dry Red Lead, 25 lb. kegs.

The quality of the goods furnished must conform every respect to the samples of the above to be seen at this office. The award of the contract will be made as soon as practicable after the opening of the bids.

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

The Department of Public Charities and Correction reserve the right to decline any and all proposals if deemed to be for the public interest, and no proposal will be accepted from, or a contract awarded to, any person in arrears to the Corporation upon debt or contract, or who is defaulter, as security or otherwise, upon any obligation to the Corporation.

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

ISAAC H. BAILEY, THOMAS S. BRENNAN, TOWNSEND COX, Commissioners.

Judicial District of the State of New York, at a Special Term of said Court, to be held in the County Court-house, in the City of New York, on the twenty-seventh day of January, 1876, at half past ten o'clock in the forenoon of 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 of the improvement hereby intended is the acquisition of the title in the name and in behalf of the Mayor, Aldermen, and Commonalty of the City of New York, to all the lands required for a suspension bridge, and the approaches to such bridge, across the Harlem river, north of the bridge known as the "High Bridge," but not more than half a mile distant therefrom, as the same are shown on a map thereof, adopted by said Department, and certified by the President thereof, on the 4th day of November, 1875, one copy of which was filed by said Department in the office of said Department, on the said fourth day of November; a second copy of which was filed by said Department in the office of the Register of the City and County of New York, on the 5th day of November, 1875; and a third copy of which was filed by said Department in the office of the Secretary of State of the State of New York, on the 8th day of November, 1875.

In its extent the said improvement will embrace all the lands and premises, with the buildings thereon and the appurtenances thereto belonging, situate, lying, and being in that part of the City of New York hereinbefore mentioned and minutely described, as follows:

I.—All that piece or parcel of land, in the City of New York, included between the easterly line of Tenth avenue, the established bulkhead line of the westerly side of the Harlem river; and two lines parallel and one hundred feet apart, extending from the easterly line of the Tenth avenue to the established bulkhead line on the westerly side of the Harlem river, distant each fifty feet, in opposite directions, from a centre line described as follows: Beginning at a point marked by an iron bolt fastened in the rock at the easterly line of the Tenth avenue, where the same is intersected by the centre line of a street (known as One Hundred and Eighty-first street, though not yet named by proper authority), distant 6,945 67-100 feet northerly from the southerly line of One Hundred and Fifty-fifth street; thence running two hundred feet in an easterly direction south of and at an angle of one degree forty-four minutes and forty-three seconds with the produced centre line of the street (known as One Hundred and Eighty-first street), to an iron bolt in the rock; thence continuing in the same direction for one hundred and sixty-two feet to another iron bolt set in the rock; thence continuing in the same direction one hundred and sixty-two feet to another iron bolt set in the rock; thence continuing in the same direction one hundred and sixty-three feet to another iron bolt set in the rock; thence continuing in the same direction one hundred and forty-five feet to an intersection with the above-mentioned established bulkhead line on the westerly side of the Harlem river, as shown on the maps hereinabove mentioned.

II.—All that piece or parcel of land in the City of New York bounded and described as follows: Beginning at a point distant two thousand three hundred and seventy-three feet easterly from the easterly line of the Tenth avenue, and measured on a produced centre line at a point (marked by an iron bolt set in the rock) in the easterly line of the Tenth avenue, where the same is intersected by the centre line of a street (known as One Hundred and Eighty-first street, though not yet named by proper authority) distant six thousand nine hundred and forty-five feet northerly from the southerly line of One Hundred and Fifty-fifth street; running thence easterly on the south of and at an angle of one degree forty-four minutes and forty-three seconds with the produced centre line of the street (known as One Hundred and Eighty-first street); from thence running in a northerly direction for fifty 99-100 feet on a line forming an angle of one hundred and one degrees eighteen minutes and fifty-eight seconds with the centre line just described; thence (deflecting one hundred and one degrees eighteen minutes and fifty-eight seconds to the left), and running in a westerly direction one thousand two hundred and thirty-one feet 24-100 feet on a line parallel with and distant fifty feet northerly from the above described centre line to the established bulkhead line on the easterly side of the Harlem river; thence (deflecting ninety-four degrees one minute and forty-seven seconds to the left) in a southerly direction one hundred 213-100 feet along said established bulkhead line; thence (deflecting eighty-five degrees fifty-eight minutes and thirteen seconds to the left) in a easterly direction one thousand two hundred and four 19-100 feet on a line parallel with and distant fifty feet southerly from the above described centre line; thence (deflecting seventy-eight degrees forty-one minutes and two seconds to the left) in a northerly direction fifty 99-100 feet to the point of beginning, as shown on the maps hereinabove mentioned.

Dated New York, December 31, 1875.

WILLIAM C. WHITNEY, Counsel to the Corporation.

In the matter of the application of the Department of Public Works, for and in behalf of the Mayor, Aldermen, and Commonalty of the City of New York, relative to the opening of One Hundred and Tenth street, from Second avenue to the Harlem river, in the City of New York.

WE, THE UNDERSIGNED COMMISSIONERS of Estimate and Assessment in the above-entitled matter, hereby give notice to the owner or owners, occupant or occupants of all houses and lots and improved or unimproved lands affected thereby, and to all others whom it may concern, to wit:

First.—That we have completed our estimate and assessment, and that all persons interested in these proceedings, or in any of the lands affected thereby, and who may be opposed to the same, do present their objections in writing, duly verified, to the Commissioners, at our office, No. 57 Broadway (Room No. 24), in the said city, on or before the 7th day of February, 1876; and that we, the said Commissioners, will hear parties so objecting within the ten week-days next after the said 7th day of February, and for that purpose will be in attendance at our said office on each of said ten days, at two o'clock P. M.

Second.—That the abstract of the said estimate and assessment, together with our maps, and also all the affidavits, estimates, and other documents which were used by us in making our report, have been deposited in the office of the Department of Public Works in the City of New York, there to remain until the 17th day of February, 1876.

Third.—That the limits embraced by the assessment aforesaid are as follows, to wit: All those lots, pieces, or parcels of land, situate, lying, and being in the City of New York, bounded by, included and contained within the following limits, that is to say:

Beginning at a point on the easterly line of Second avenue, distant one hundred feet and eleven inches south of the southerly line of One Hundred and Tenth street, and running thence easterly, on a line parallel to One Hundred and Tenth street, to a point on the westerly line of Avenue A; thence northerly along said line of Avenue A, to a point distant one hundred feet and eleven inches north of the northerly line of One Hundred and Tenth street; thence westerly, on a line parallel to One Hundred and Tenth street, to the easterly line of Second avenue; thence southerly along said line of Second avenue, to the point or place of beginning.

Fourth.—That our report herein will be presented to the Supreme Court of the State of New York, at a Special Term thereof, to be held in the New Court-house, at the City Hall, in the City of New York, on the 14th day of March, 1876, at the opening of the Court on that day, and that then and there, or as soon thereafter as counsel can be heard thereon, a motion will be made that the said report be confirmed.

RODERICK F. FARRELL, JOHN V. GRIDLEY, HENRY D. PURROY, Commissioners.

Dated New York, December 29, 1875.

In the matter of the application of the Department of Public Works, for and in behalf of the Mayor, Aldermen, and Commonalty of the City of New York, relative to the opening of a diagonal street or avenue, intermediate the Tenth avenue and the Boulevard, from One Hundred and Thirty-sixth street to One Hundred and Forty-fourth street, in the City of New York.

NOTICE IS HEREBY GIVEN THAT THE BILL of costs, charges and expenses incurred by reason of the proceedings in the above-entitled matter, will be presented for taxation to one of the Justices of the Supreme Court, at the chambers thereof, in the New Court-house, at the City Hall, in the City of New York, on the thirteenth day of January, 1876, at 10 1/2 o'clock in the forenoon.

JOHN D. NEWMAN, WILLIAM HAW, JR., WASHINGTON Q. MORTON, Commissioners.

Dated New York, December 29, 1875.

In the matter of the application of the Department of Public Works, for and in behalf of the Mayor, Aldermen, and Commonalty of the City of New York, relative to opening F street, and a continuation of F street, from the northerly line of Inwood street, at a point distant five hundred and forty-two feet and ten inches westerly from the westerly line of Kingsbridge road, at its intersection with Inwood street, and running thence to the Bolton road, in the City of New York.

NOTICE IS HEREBY GIVEN THAT THE BILL of costs, charges, and expenses incurred by reason of the proceedings in the above-entitled matter, will be presented for taxation to one of the Justices of the Supreme Court, at the chambers thereof, in the New Court-house, at the City Hall, in the City of New York, on the thirteenth day of January, 1876, at 10 1/2 o'clock in the forenoon.

R. D. NESMITH, DE GRASSE LIVINGSTON, EDWARD HOGAN, Commissioners.

Dated New York, December 29, 1875.

In the matter of the application of the Department of Public Works, for and in behalf of the Mayor, Aldermen, and Commonalty of the City of New York, relative to the opening of a new street (known as One Hundred and Sixty-fifth street, though not yet named by proper authority), distant 2,644 23-100 feet northerly from the southerly line of One Hundred and Fifty-fifth street, at Tenth avenue, and running from the Road or Public Drive, east of Tenth avenue, to the Boulevard, near the Hudson river. Also a new street, sixty feet wide and curved, starting at a point on the southerly line of the above-mentioned street, distant 1,844 83-100 feet westerly from the easterly line of Tenth avenue, and running thence southerly and westerly across the Boulevard, to a line one hundred (100) feet easterly from and parallel to the bulkhead line, as established by the Commissioners of the Central Park, under chapter 697 of the Laws of 1867. Also that portion of Tenth avenue, lying between a line running parallel with the southerly line of One Hundred and Fifty-fifth street, and distant 10,293 6-12 feet northerly therefrom, and a line also running parallel with the southerly line of One Hundred and Fifty-fifth street, distant 10,353 6-12 feet northerly therefrom, as established by the Commissioners of the Central Park, in the City of New York.

WE, THE UNDERSIGNED COMMISSIONERS of Estimate and Assessment in the above-entitled matter, hereby give notice to the owner or owners, occupant or occupants of all houses and lots and improved or unimproved lands affected thereby, and to all others whom it may concern, to wit:

I. That we have completed our estimate and assessment, and that all persons interested in these proceedings, or in any of the lands affected thereby, and who may be opposed to the same, do present their objections in writing, duly verified, to the Commissioners, at our office, No. 57 Broadway (Room No. 24), in the said city, on or before the 12th day of January, 1876; and that we, the said Commissioners, will hear parties so objecting within the ten week-days next after the said 12th day of January, and for that purpose, will be in attendance at our said office on each of said ten days, at 3 o'clock P. M.

II. That the abstract of the said estimate and assessment, together with our maps, and also all the affidavits, estimates, and other documents which were used by us in making our report, have been deposited in the office of the Department of Public Works, in the City of New York, there to remain until the twenty-sixth day of January, A. D. 1876.

III. That the limits embraced by the assessment aforesaid are as follows, to wit: All those lots, pieces, or parcels of land, situate, lying and being in the City of New York, bounded by, included, and contained within the following limits, that is to say: Beginning at the point of intersection of the centre line of Eleventh avenue with the centre line of One Hundred and Sixty-eighth street, and running thence westerly on a line at right angle to Eleventh avenue, to the bulkhead line on the Hudson river; thence southerly along said bulkhead line to a point intersecting the southern boundary line of Farm No. 6; thence southeasterly along said boundary line to the centre line of the Boulevard, near the Hudson river; thence northerly along the centre line of said Boulevard three hundred and ten feet and six inches; thence southeasterly to a point distant ninety-three feet east of the easterly line of the Boulevard aforesaid; thence northerly three hundred and twenty-six feet; thence southeasterly to a point at Tenth avenue intersecting the centre line of One Hundred and Sixty-second street; thence easterly along the centre line of One Hundred and Sixty-second street, to a point distant two hundred feet east of the easterly line of the Boulevard, near the Harlem river; thence northerly parallel to the said Boulevard to a point distant seven hundred and eighty-six feet and seven inches north of and at right angle to One Hundred and Sixty-fifth street; thence westerly on a line at right angle to Eleventh avenue to the point or place of beginning. All of those lots, pieces or parcels of land bounded and contained as follows: Beginning at a point distant five hundred and fifty-two feet and eight inches north of the extreme northerly line of Fort George avenue, and running thence southwesterly on a straight line to a point on the easterly line of Eleventh avenue, distant one hundred and forty-seven feet and eight inches northwest from the northwesterly line of Fort George avenue; thence southerly along the easterly line of Eleventh avenue to a point distant three hundred and twenty-five feet eleven and one-half inches south of the southerly line of Fort George avenue; thence easterly at right angle to Eleventh avenue three hundred and fifty-nine feet nine inches; thence northerly on a line nearly parallel to Eleventh avenue three hundred and five feet eleven and one-half inches; thence easterly at right angle to Eleventh avenue, to a point distant one hundred and fifteen feet and six inches east of the easterly line of Tenth avenue, and thence northerly to the point or place of beginning, said premises appearing upon the maps or diagrams above mentioned.

IV. That our report herein will be presented to the Supreme Court of the State of New York, at a Special Term thereof, to be held in the New Court-house, at the City Hall, in the City of New York, on the 17th day of February, 1876, at the opening of the Court on that day, and that then and there, or as soon thereafter as counsel can be heard thereon, a motion will be made that the said report be confirmed.

Dated New York, November 29, 1875.

SMITH E. LANE, DOUGLAS A. LEVINE, WM. R. FARRELL, Commissioners.

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 a diagonal street or avenue intermediate the Tenth avenue and the Boulevard, from One Hundred and Thirty-sixth street to One Hundred and Forty-fourth street, in the City of New York.

WE, THE UNDERSIGNED COMMISSIONERS of Estimate and Assessment in the above-entitled matter, hereby give notice, to the owner or owners, occupant or occupants of all houses and lots and improved or unimproved lands affected thereby, and to all others whom it may concern, to wit:

I.—That we have completed our estimate and assessment, and that all persons interested in these proceedings, or in any of the lands affected thereby, and who may be opposed to the same, do present their objections in writing, duly verified, to the Commissioners, at our office, No. 57 Broadway (Room No. 24), in the said city, on or before the 21st day of December, 1875, and that we, the said Commissioners, will hear parties so objecting, within the ten week-days next after the said 21st day of December, and for that purpose will be in attendance at our said office on each of said ten days, at 3 o'clock P. M.

II.—That the abstract of the said estimate and assessment, together with our maps, and also all the affidavits, estimates, and other documents which were used by us in making our report, have been deposited in the office of the Department of Public Works, in the City of New York, there to remain until the 4th day of January, 1876.

III.—That the limits embraced by the assessment aforesaid, are as follows, to wit: All those lots, pieces, or parcels of land, situate, lying, and being in the City of New York, bounded by, included, and contained within the following limits, that is to say: Beginning at the point of intersection of the centre line of One Hundred and Thirtieth street with the centre line of Twelfth avenue; and running thence northerly along the centre line of Twelfth avenue to the centre line of One Hundred and Fiftieth street; thence easterly along the centre line of One Hundred and Fiftieth street to the centre line of the Boulevard; thence southerly along the centre line of the Boulevard to the centre line of One Hundred and Forty-fourth street; thence easterly along the centre line of One Hundred and Forty-fourth street to a point distant one hundred feet west of the westerly line of Tenth avenue; thence northerly on a line parallel to, distant one hundred feet west of the westerly line of Tenth avenue to the centre line of One Hundred and Fiftieth street; thence easterly along the centre line of One Hundred and Fiftieth street to a point distant one hundred feet east of the easterly line of Tenth avenue; thence southerly on a line parallel to, distant one hundred feet east of the easterly line of Tenth avenue, to the centre line of One Hundred and Forty-fifth street; thence easterly along the centre line of One Hundred and Forty-fifth street to the centre line of "New avenue" (next east of Tenth avenue); thence southerly along the centre line of said New avenue to the centre line of One Hundred and Thirty-eighth street; thence westerly along the centre line of One Hundred and Thirty-eighth street to the centre line of Tenth avenue; thence southerly along the centre line of Tenth avenue to the centre line of One Hundred and Thirty-sixth street; thence westerly along the centre line of One Hundred and Thirty-sixth street, to a point distant one hundred feet east of the easterly line of the Boulevard; thence southerly on a line parallel to, distant one hundred feet east of the easterly line of the Boulevard to the centre line of One Hundred and Thirtieth street; thence westerly along the centre line of One Hundred and Thirtieth street to the place of beginning.

IV.—That our report herein will be presented to the Supreme Court of the State of New York, at a Special Term thereof, to be held in the New Court-house, at the City Hall, in the City of New York, on the 25th day of January, 1876, at the opening of the Court on that day, and that then and there, or as soon thereafter as counsel can be heard thereon, a motion will be made that the said report be confirmed.

Dated New York, November 6, 1875.

WILLIAM HAW, JR., JOHN D. NEWMAN, WASH'N Q. MORTON, Commissioners.

FINANCE DEPARTMENT.

CORPORATION SALE OF FERRY FRANCHISE.

SEALED BIDS WILL BE RECEIVED AND publicly opened at the Comptroller's Office, on Tuesday, January 4, 1876, at 2 o'clock P. M., for Lease of the Franchise or right to maintain and operate a ferry from the bulkhead at the foot of Whitehall street, New York City, to Staten Island, until May 1, 1884.

The lease will be made to conform to the requirements of the laws relative to ferries, and subject to such regulations, ordinances, or by-laws, as now are or hereafter may be made or passed by the Common Council or State Legislature.

The minimum rate for which the ferry franchise or license to operate ferries shall be used or enjoyed, has been appraised and set by the Commissioners of the Sinking Fund at two and one-half per centum of the gross receipts for ferriage that shall hereafter accrue at each separate ferry, to be paid quarterly, yearly, to the Corporation, and a covenant will be contained in this lease requiring the lessee to make and deliver to the Comptroller of the City of New York, quarter-yearly, a statement in writing verified by oath or affirmation of the lessee or of such proper officer of the lessee as may be designated by the Comptroller of the actual total gross receipts for ferriage received by such lessee during the preceding three months, and also that the lessee shall keep regular books of account showing the daily gross receipts of the ferry leased, and allow said Comptroller or any person designated by him to examine such books.

Proposals to state the maximum percentage on gross receipts which the person or parties offering to take such ferry will pay, but no lease will be given unless the minimum rate of 2 1/2 per cent. on the gross receipts.

Security satisfactory to the Comptroller will be required for the punctual performance by the lessees of the covenants of the lease of the franchise in their behalf.

The lease to contain, in addition to the usual covenants and agreements, a clause to the effect that the lessees will, at all times during the term of their lease well and sufficiently repair, uphold, sustain, amend, maintain and keep all and singular the floats, racks, fenders, bridges, and other fixtures at each landing place, and that in the event of any damage to the bulkheads and piers adjoining from collision by ferries or otherwise, from any action or negligence on their part, that they the said lessees will immediately repair and restore said property to its former good condition, free of cost and expense to the Corporation; also, that if at any time during the continuance of the demised term the Department of Docks shall require any of the premises connected with the ferry or landing places, upon written notice having been given for three months previously that it is the desire of the Department of Docks to progress with the improvements in that vicinity, such Department of Docks may declare the demised term to be terminated, and the lessee shall surrender up the premises and vacate the same without any claim upon the City of New York for any damages whatever.

Bids to be addressed to the undersigned, indorsed "Bids for Ferry Franchise." The right to reject any bid, if deemed to be to the interest of the City of New York, is reserved by the Commissioners of the Sinking Fund. NEW YORK, COMPTROLLER'S OFFICE, December 22, 1875.

ANDW. H. GREEN, Comptroller.

DEPARTMENT OF FINANCE, BUREAU FOR THE COLLECTION OF ASSESSMENTS, ROTUNDA, NEW COURT-HOUSE, NEW YORK, November 8, 1875.

NOTICE TO PROPERTY-HOLDERS.

PROPERTY-HOLDERS ARE HEREBY NOTIFIED that the following assessment list was received this day in this Bureau for collection:

CONFIRMED OCTOBER 2, 1875.

Outlet sewer, from end of present sewer in Manhattan street, to and through One Hundred and Thirtieth street, to Hudson river; and sewers in the New avenue (between Eighth and Ninth avenues), from One Hundred and Fifth street to Manhattan street, and in One Hundred and Twenty-fourth street, between Seventh avenue and Manhattan street, with branches.

All payments made on the above assessment on or before January 7, 1876, will be exempt (according to law) from interest. After that date interest will be charged at the rate of seven (7) per cent. from the date of confirmation. The Collector's office is open from 9 A. M. to 2 P. M., for the collection of money, and until 4 P. M., for general information.

SPENCER KIRBY, Collector of Assessments.

DEPARTMENT OF FINANCE, BUREAU FOR THE COLLECTION OF ASSESSMENTS, ROTUNDA, COURT-HOUSE, NEW YORK, November 30, 1875.

NOTICE TO PROPERTY-HOLDERS.

PROPERTY-HOLDERS ARE HEREBY NOTIFIED that the following assessment lists were received this day in this Bureau for collection:

CONFIRMED SEPTEMBER 22, 1875.

Sewer in Manhattan street, between Twelfth and St. Nicholas avenues.

CONFIRMED OCTOBER 2, 1875.

Underground drains, between One Hundred and Tenth and One Hundred and Twenty-fourth streets, and between Fifth and Eighth avenues.

CONFIRMED NOVEMBER 13, 1875.

Grading One Hundred and Forty-fifth street, or Villa place, from Third avenue to Cottage street. Grading One Hundred and Fifty-first street, from Morris to Railroad avenues, City of New York.

Regulating and grading One Hundred and Fifteenth street, from Seventh to Eighth avenue.

Sewer on east side of Hudson street, between Spring and Vandam streets.

Sewer in Mangin street, between Delancey and Livingston streets.

Sewer in Twenty-fourth street, between Second and Third avenues.

Sewer in Fifty-third street, between First avenue and East river.

Sewer in Sixty-sixth street, between Boulevard and Tenth avenue.

Sewers in One Hundred and Twenty-fourth street, between Sixth and Seventh avenues.

Sewer in Fourth avenue, between Ninetieth and Ninety-first streets, with branch in Ninety-first street.

Sewer in Eleventh avenue, between Fifty-ninth and Sixtieth streets, and in Sixtieth street, between Tenth and Eleventh avenues.

Receiving-basin on the north side of Twentieth street, between Tenth and Eleventh avenues.

All payments made on the above assessments on or before January 29, 1876, will be exempt (according to law) from interest. After that date interest will be charged at the rate of seven (7) per cent. from the several dates of confirmation.

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

SPENCER KIRBY, Collector of Assessments.

DEPARTMENT OF FINANCE, BUREAU FOR THE COLLECTION OF ASSESSMENTS, ROTUNDA, COURT-HOUSE, NEW YORK, November 15, 1875.

NOTICE TO PROPERTY-HOLDERS

PROPERTY-HOLDERS ARE HEREBY NOTIFIED that the following assessment lists were received this day in this Bureau for collection:

CONFIRMED SEPTEMBER 24, 1875.

Paving Seventh avenue with Telford Macadam Pavement from One Hundred and Tenth street to One Hundred and Fifty-fourth street, also for setting the curb stone, and flagging a space, four feet wide, through the sidewalks thereof.

CONFIRMED OCTOBER 2, 1875.

Regulating, grading, curb, gutter and flagging Edgar street, from Church street to Greenwich street.

All payments made on the above assessments on or before January 14, 1876, will be exempt (according to law) from interest. After that date interest will be charged at the rate of seven (7) per cent. from the date of confirmation.

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

SPENCER KIRBY, Collector of Assessments.

CORPORATION SALE OF THE BUILDING ON THE SOUTHEAST CORNER OF ELTON AVENUE AND ONE HUNDRED AND FIFTY-SIXTH STREET, AND OF THE BELL-TOWER IN THE REAR THEREOF.

THE COMPTROLLER OF THE CITY OF NEW YORK will sell at public auction, on Thursday, Dec. 30, 1875, at 12 o'clock noon, at the New County Court-house, the building on the southeast corner of Elton avenue and One Hundred and Fifty-sixth street; also the bell-tower in the rear thereof.

TERMS OF SALE.

Cash to be paid to the Collector of City Revenue at the time and place of sale. The successful bidder to remove said buildings within twenty days from the date of sale, and leave the ground on which they stand free from all materials of the buildings, and smoothly and evenly graded.

ANDREW H. GREEN, Comptroller.

CITY OF NEW YORK—DEPARTMENT OF FINANCE, COMPTROLLER'S OFFICE, December 23, 1875.

The above sale is adjourned to Wednesday, January 5, 1876, at the same time and place.

ANDREW H. GREEN, Comptroller.

COMPTROLLER'S OFFICE, NEW YORK, December 30, 1875.

THE CITY RECORD.

COPIES OF THE CITY RECORD CAN BE OBTAINED at No. 2 City Hall (northwest corner basement). Price three cents each.