

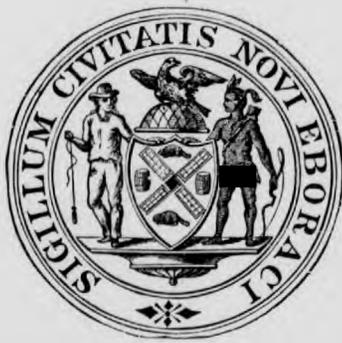
THE CITY RECORD.

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COMMISSIONERS OF ACCOUNTS.

OFFICE OF THE
COMMISSIONERS OF ACCOUNTS,
27 CHAMBERS STREET, N. Y., Feb. 14, 1877.

To the Honorable the Mayor and Common Council of the City of New York:

GENTLEMEN—It is provided in the Charter of the city, chapter 335 of the Laws of 1873, sec. 34, that "The accounts of the city treasury shall be annually closed on the last day of November," and it is made the duty of the Commissioners of Accounts to examine the accounts so closed, and the vouchers of all moneys received into, and paid out of the City Treasury during the year over which these accounts extend.

I.

This provision of the law as to the closing of the City Accounts on the last of November annually has been virtually a dead letter. Probably this is to be attributed to the system upon which the books of the Department are kept. These books show correctly the moneys paid each day into the Treasury, but the moneys paid out are not charged to any particular account, but are divided into a multitude of accounts, corresponding with the various appropriations made for carrying on the different purposes of the government.

Appropriations are made not for the year ending on the last of November, but for the calendar year, and as numerous payments are made on account of each of the various appropriations after the calendar year is closed, there is in fact no proper closing of any of the accounts on the books of the Department either at the close of the month of November, or at the close of the calendar year.

This system ought to be changed. As the appropriations for the various purposes of the government of the city are made each year, and as the officers of the government are prohibited from incurring any expense for any purpose, beyond the amount appropriated therefor, the law ought imperatively to require that, on the books of the Finance Department, each appropriation account should, at a fixed date (say June 30), be closed, each year, and, after setting aside an amount sufficient to meet the claims upon the appropriation which may have been filed in the Finance Department, the balance remaining unexpended should lapse into the Treasury.

The necessity for lapsing these balances into the Treasury is more urgent than is generally realized.

The sum raised each year by taxation in the city is the exact amount of the appropriations made, less the amount in the general fund, available for the payment of appropriations, and a small amount added to meet the deficiencies in the collection of the tax. Thus, with the exception of the small amount added for deficiencies, the exact sum raised by taxation is appropriated to be expended during the year, and, while generally the amount so appropriated is expended, there is every year a deficit in taxation, which creates of necessity a deficit in the Treasury to meet the expenditures authorized, and these deficits, consisting of arrears, at the close of business, on June 30, 1876, as shown by the books of the Finance Department, amounted to the sum of \$18,759,847.63—being on Personal Tax, \$10,888,768.94, and tax on Real Estate, \$7,971,078.69.

It must, therefore, be apparent that every effort that can be legitimately made to reduce this deficit ought, at once, to be taken advantage of by the officers of the city government—and the unexpended balances on any appropriation—when the product of the Tax Levy is deficient to provide for the same, ought never to be transferred as an authority to spend money, which in fact the Treasury has not to pay. While the arrears which form the deficit on the tax on real estate will, to a large extent, be recovered by the enforcement of the lien which the law gives to the city on the property assessed, the arrears which form the deficit on the personal tax is almost entirely irrecoverable, and some remedy must ere long be devised to make good the deficiency. How, with such a deficiency in the Treasury, the annual obligations of the city upon the appropriations made have been met from year to year, we are not able to explain, for there is no account in the Finance Department which affords full information upon the subject.

II.

We have examined the accounts and vouchers of all moneys paid into and paid out of the City Treasury for the year 1876, down to the 7th day of December, being the date upon which the present Comptroller entered upon the duties of his office. In Schedule "A," hereto annexed, is shown the various amounts paid into the City Treasury, and the accounts upon which such payments were made, and also the several amounts paid on the different accounts by the Treasury during the year.

The balance in the Treasury in bank on December 31, 1875, was \$870,208.53. The payments into the Treasury, deposited in bank from January 1 to December 7, 1876, both dates inclusive, was \$75,619,532.24, which, with the balance in bank at the close of the preceding year, gives the total amount of the deposits to the credit of the Treasury, \$76,489,740.77. The total payments made from the Treasury on the various accounts as shown in Schedule "A," to December 7, 1876, amounted to \$73,987,210.49, leaving a balance in the Treasury on deposit in bank on said December 7, 1876, of \$2,502,530.28.

III.

We have found vouchers in the Finance Department for each payment made from the funds in the Treasury during the year to December 7, and the several amounts paid are entered correctly to the appropriate account on the books of the Department. The sums paid on each appropriation has not in any instance exceeded the total amount appropriated for the purpose.

We consider it proper to direct special attention to a payment of \$4,600 from the Treasury on January 27, 1876, to the counsel for the plaintiff in the action of *quo warranto* commenced on the relation of John A. Stemler against Joseph McGuire to determine the title to the office of Judge of the Seventh District Court.

This payment was made as appears from the voucher on the authority of the following provision contained in the 113th section of the Charter of 1873, "No appropriation or payment for the contesting of the office of Mayor, or any seat in the Board of Aldermen, or office in any Department, or the office of any officer whose salary is paid from the City Treasury, shall be made to any but the prevailing party. Nor shall any such appropriation or payment be made to such prevailing party except upon the written certificates of the chief officer of the Law Department, and of the Chief Justice of the Court of Common Pleas of the City and County of New York, as to the value of services rendered in the case."

The certificates which this provision requires were given to the counsel for the plaintiff in the action referred to, and it was upon these certificates that such counsel was paid. We do not call in question the act of the Comptroller in having in these circumstances paid this particular fee, but in connection with this payment it is proper to consider the fact that the Supreme Court and the Court of Appeals have both decided that, under another section of the Charter, namely, the 97th, which contains the following provision: "The salaries of all officers paid from the City Treasury, whose offices now exist but are not embraced in any Department, shall be fixed by the Board of Apportionment," that the Board of Estimate and Apportionment had no authority to reduce the salaries of the clerks of the District Courts, because, although they were officers whose salaries were paid from the City Treasury, they were not officers of the government of the city, but of the judicial system of the State, and as the title of the Charter was an act relating to the local government of the city, the provision in the 97th section could apply only to officers of the government of the city. For these reasons the action of the Board of Estimate and Apportionment, reducing the salaries of the clerks of

the District Courts, was set aside and judgments for the full amount of the salaries, as fixed prior to the date of the reduction, was given against the city.

If, therefore, the highest courts in the State have declared that the words "The salaries of all officers paid from the City Treasury," in the 97th section of the Charter, does not for the reasons explained apply to clerks of the District Courts, we cannot perceive how the words "The office of any officer whose salary is paid from the City Treasury"—as these occur in the 113th section of the Charter—can be held to include the Justices of these District Courts. If the clerks are not included within the provisions of the 97th section, and the Courts have determined they are not, then of a certainty the Justices of these courts are not included within the provisions of the 113th section, for the same words occur in both sections.

We direct attention to this matter solely because of various litigations which have just been closed as to the title of the clerks of these courts to their office, in the hope that the subject will receive careful consideration before any certificate is given in these cases which will authorize the counsel of the successful litigants to demand payment of their expenses out of the City Treasury.

The provision contained in the 113th section of the Charter as to the payment of such expenses, in any case ought to be repealed. The city ought not, in any instance, to be made responsible for a litigation which it cannot control, and in which it has no interest. If persons are ambitious of filling any of the offices payable from the City Treasury, there is no reason why they should not accept the responsibility of a litigation, if such should arise as to their title, and bear the consequences of such litigation, as all other litigants in our courts have to do.

In another litigation to which the city was a party, a decision was given during the course of the year in the Supreme Court, at Circuit, which decided that under all contracts for work made by the city prior to April 7, 1872, the expense of which was to be assessed upon the property benefited, the contractor, under the ordinance of the city, which is made a part of all such contracts, was bound to pay interest to the city on the 70 per cent. payments made to him as the work progressed, from the date of the advance, down to the date of the confirmation of the assessment; and that it was the duty of the Comptroller to deduct such interest out of the 30 per cent. payment payable to the contractor on such confirmation. Until this decision, the Comptrollers of the city from 1859 had always, on a settlement with the contractor, deducted interest on the 70 per cent. payment from the date of advance or payment, down only to the date of the completion of the work. Between the date of the completion of the work and the date of the confirmation of the assessment for the expense of the work, a considerable period frequently intervened, almost always owing to the negligence of the city officials, and extending in some instances over years, so that in such cases where settlements have been made, charging interest only down to the date of the completion of the work, the city has, if the authority of the decision referred to is sustained, not charged by its Comptroller's the entire sums it was entitled to receive. There can be no question but that each Comptroller acted in these settlements in perfect good faith, and so also did the contractors, both in entering into the contract and in settling their claims thereunder. These transactions have extended over a period of nearly twenty years, and involve numerous settlements. We have not made up a detailed statement showing the particulars, for we consider that even if the construction of the ordinance referred to should be sustained, it is so against the understanding of all the parties to these contracts, and their rights under the same, that in giving effect to such universal understanding, the action of the Comptrollers cannot now fairly be called in question. In order to avoid all questions which might be raised on the authority of the decision referred to in reference to the settlements made, as we have explained, there ought to be such necessary legislation as would place the settlements made beyond question, and secure to the contracting parties their rights, as understood by them and by the representatives of the city, when entering into the contracts referred to.

IV.

Schedule "B" annexed is a correct abstract of the various appropriation accounts as these appear on the books of the Finance Department. This schedule shows the balances remaining unexpended on January 1, 1876, of the various appropriations made for the years preceding that date, the total amount of such balances being \$2,965,856.05. It also shows the amounts transferred by the Board of Estimate and Apportionment from one appropriation to another during the year, such transfer amounting to a total of \$321,468.65.

The several amounts of the various appropriations made for the year 1876, are shown to amount to a total of \$34,920,385.88.

The expenditures on each appropriation are also set forth in the schedule, the total expenditures being \$32,601,244.53. The balances remaining unexpended on the different appropriations on December 7, 1876, including the balances on all appropriations made prior to the year 1876, amounted in the aggregate to \$5,645,824.16.

V.

Schedule "C" annexed is a statement of the bonded debt of the city, as the same existed December 7, 1876. The total bonded debt of the city on that date was—

Funded Debt payable from taxation.....	\$100,771,249 92
" " " Sinking Fund.....	18,727,963 36
	\$119,499,213 28
Temporary debt—	
Assessment Bonds.....	\$22,371,400 00
Revenue Bonds.....	7,719,750 13
	30,091,150 13
Gross Debt.....	\$149,590,363 41
Less Stocks and Bonds held by the Commissioners of the Sinking Fund.....	28,009,508 41
	\$121,580,855 00

The securities held by the Commissioners of the Sinking Fund are applicable to the payment of but a limited portion of the bonded debt of the city. We have stated in our schedule the portion of the debt payable from the Sinking Fund, as amounting to \$18,727,963.36. This is in accordance with the classification which has hitherto been made as stated, and set forth in the various reports of the different Comptrollers, and also as given in the various messages of the different Mayors, relating to the subject. In the message of Mayor Wickham to the Common Council, on January 3, 1876, the bonds and stocks of the city, payable from the Sinking Fund, are stated as amounting on January 1, 1876, to..... \$21,042,663 36

There has been paid since January 1, 1876, Bonds or Stocks of the city, a charge on the Sinking Fund to the extent of..... 65,000 00

\$21,107,663 36

And there was paid during the year from the Sinking Fund Bonds or Stocks to the amount of..... 2,379,700 00

Corresponding with amount as stated in our schedule..... \$18,727,963 36

The surplus in the Sinking Fund, after providing for this amount of \$18,727,963.36, was, on December 7, 1876, \$9,281,545.05. A portion of this surplus will, in the year 1878, become applicable to the payment of what is known as the Floating Debt Fund Stock, and which amounts to \$2,748,000.

This stock was issued on the authority contained in the statute, chapter 408 of the Laws of 1860, entitled "An act to provide for funding and paying the Floating Debt of the Corporation of the City of New York." By this statute the city was authorized to borrow and raise by loan an amount not exceeding \$3,000,000, and at a rate of interest not exceeding six per cent., to pay off and liquidate the Floating Debt of the city "arising from remissions or deficiencies of taxes and assessments, or the failure to collect any taxes or assessments levied or assessed prior to the first day of January, 1859, or from any mistakes, defalcations or frauds of any public officers of said city, or other persons, made or committed prior to the first day of January, 1859, not otherwise specifically provided for."

Under this provision, bonds of the city to the aggregate amount of \$2,748,000 were issued, and the money paid into the City Treasury, but the amount thus paid has not been applied, so far as appears from the books of the Finance Department, to any of the special purposes set forth in the statute. It is by this statute also provided that for the payment and redemption of the moneys so borrowed a tax was to be imposed on the estate, real and personal, in said city subject to taxation, to be collected in addition to ordinary taxes, yearly; and on or before the first day of July in each year commencing with the year 1865, a sum sufficient, with the accumulation of interest thereon, to realize and discharge the whole amount of said loan, by the time the same became payable, and raised by tax aforesaid, is directed to be paid to the Commissioners of the Sinking Fund; and the moneys so raised and paid were to be under the management and control of said Commissioners and to be invested by them in the same manner as provided by law in respect to the revenues pledged to the Sinking Fund for the redemption of the debt of the city. Any moneys which might be collected

or realized from the uncollectable taxes and assessments, or from other arrears or sources which were the cause of the deficiency provided by the statute to be paid is directed, as soon as so realized, to be paid to said Commissioners of the Sinking Fund for the payment of the said loan.

There has been raised by taxation yearly since the year 1865 a sum of \$130,763.33, which has been paid yearly on July 1st to the Commissioners of the Sinking Fund, but no account has been kept on the books of the Finance Department showing how these annual payments have been invested, or showing the accumulations upon such investments. Neither is there any account showing what taxes or assessments, "the cause of the deficiency," the bonds were issued to provide for, were paid to the Commissioners of the Sinking Fund, nor if such payments were made, how they were invested, and what are the accumulations upon such investments.

Only one further yearly payment has to be made on the special tax raised to meet these bonds, and on such payment the bonds, when they fall due, will have to be provided for from the Sinking Fund, as there is an available surplus, whether the accumulations upon the annual payments will prove sufficient for the purpose or otherwise. With the exception of these Floating Debt Bonds, the entire amount of the Bonded Debt in the schedule, as payable from taxation and amounting to \$98,023,249.92, will have to be provided for, according to the provisions now in force, as they respectively fall due, out of taxation.

The revenue of the Sinking Fund for the redemption of the city debt varies from about two and a half to three millions of dollars annually; according to law, these revenues must be paid into the Sinking Fund. There is already a surplus of \$9,281,545.05 of accumulations in that fund against which no claim exists, except the \$2,748,000 of the Floating Debt Bonds, as explained, so that this peculiar anomaly will be continued of raising by tax each year an amount sufficient to pay the bonded debt, as it falls due, while there is accumulating in the hands of the Sinking Fund Commissioners an amount every year sufficient to meet this debt, but which cannot be applied to the purposes nor to any other purpose, so long as the present laws remain in force.

These laws should be amended at once, making all the present bonded debt of the city payable from taxation a charge upon the Sinking Fund after applying sufficient from that fund to pay all the bonds and stocks at present a charge thereon; and by continuing the payment to the fund of the present revenues the accumulations will be sufficient to meet all the bonded debt and stocks payable from taxation, and thus relieve the annual tax levy of this special burden.

The assessment bonds of the city outstanding on December 7, 1876, amounted to \$22,371,400.00; these bonds are classified as a portion of the "Temporary Debt" of the city.

They are so represented because originally assessment bonds were issued in anticipation and on the security of the assessments to be imposed on the properties benefited for the expense of the works, to provide for the payment of which these bonds were issued. This system was first introduced in 1852, and the issue of bonds under it have gone on increasing until now the issue amounts to about one-seventh of the entire debt of the city. Although originally it could be said that every bond issued was secured by an assessment to be imposed, to assert such in the present day would misrepresent the facts. Assessments imposed have, to a large amount, been vacated on account of legal technicalities arising to a large extent from the careless acts of the officials of the Common Council in failing to advertise as the law directed—the proceedings of the Council authorizing the local improvements. All assessments so vacated are of course lost to the city, while the city is left burdened with its outstanding bonds upon which it raised the moneys to pay for the improvements on the faith of these payments being reimbursed to it by the owners of the properties benefited. As these owners, instead of paying for the benefit, have taken advantage of the technicalities referred to and obtained relief from the burden of their assessments, the city is compelled to provide otherwise for the payment of its outstanding bonds, so far as these bonds are not now represented and cannot be represented by any assessment imposed or which can lawfully be imposed. The total amount of assessments imposed and which may be recovered, amounted on December 7, 1876, to about \$10,749,763.82.

In addition to this amount advances have been made by the city from the proceeds of assessment bonds for works of the description for which assessments ought to be imposed to about the maximum sum of \$11,205,325.69. Of the present indebtedness of \$22,371,400 on assessment bonds there is, at least, \$7,900,000 which is represented by no assessment, and for which no assessment can be imposed. To classify, therefore, and continue this \$7,000,000 of assessment bonds as a portion of the city's "Temporary Debt" secured by assessments to be recovered is not a correct statement of the facts. For this \$7,000,000 the city must provide otherwise, and the present is a favorable opportunity, owing to the low rate of interest, for converting these temporary assessment bonds into long bonds to be provided for by taxation, or from the accumulations of the Sinking Fund. The power to issue these long bonds should be at once conferred upon the proper officials.

Among the bonded indebtedness of the city there is included outstanding bonds unpaid, issued for the erection and completion of the New Court-house, amounting to \$3,256,091.07.

There are two statutes, which it is claimed are still in force, authorizing the issue of bonds for the completion of this building—these are (1), chapter 382 of the Laws of 1870, section 11 of which authorizes the issue of \$600,000; and (2), chapter 583 of the Laws of 1871, section 7 of which authorizes the issue of bonds to the amount of \$750,000. Although the bonds under the first of these statutes have not been issued, the full amount authorized to be issued by the statute, namely, \$600,000, was advanced in 1870, and in the beginning of 1871, from the Treasury, and has been expended to the full amount. What particular funds in the Treasury were thus appropriated is not shown on the books of the Finance Department, but whatever the particular funds were such a use of the general moneys in the Treasury was without authority of law. When the bonds authorized by the statute are issued the proceeds ought to be applied to repay the Treasury the moneys so taken from it. Until this is done there is a deficit in the Treasury to the amount of the advances made. The only remaining authority for the issue of bonds for the completion of this court-house building is that contained in the statute of 1871, chapter 583, section 7.

In the Finance Department there are on file four contracts entered into by the present Court-house Commissioners, on the authority, as these contracts set forth, of section 7, chapter 583 of the Laws of 1871. The total amount of these contracts is \$381,478.

The present Commissioners of the Court-house were appointed on May 8, 1874, by the late Mayor Havemeyer.

Prior to the date of these appointments, bonds of the county, to the amount of \$154,091.07, a part of the issue of \$750,000 authorized by the statute of 1871, had been issued, and the amount expended.

There remained, therefore, but a sum of \$495,231.86, which could be expended for the completion of this building. Of this amount the Board of Estimate and Apportionment have appropriated but \$100,000, and with only this appropriation the Court-house Commissioners have entered into contracts authorizing \$381,478 of expenditures for the purpose. These Commissioners were appointed under the provisions of the Charter of the city; they are Charter officers, as was decided by the Supreme Court, in the case of Wood, 14 Supreme Court Reports. They are like the Third District Court-house Commissioners—city officials appointed to "render a service to the city in reference to a corporate matter or duty." Clearly, therefore, as city officials, they are subject to the provisions of the Charter, as to the expenditures of the public moneys.

It is a fact worthy of consideration that the Charter itself, in section 119, repeals this statute, chapter 583 of the Laws of 1871, which is entitled "An act to make provision for the local government of the city of New York, passed April 19, 1871," so far as the same relates to the City of New York. There is not now any authority in law for the County of New York either to hold property or to incur any obligation of any description. The court-house building is city property, and the funds to complete the building must be provided by the city, on its bonds, or otherwise. If, therefore, the statute of 1871 is repealed so far as it applies to the city, how can there be under its provisions, and pursuant to its authority, city obligations incurred in connection with this city property? If, however, notwithstanding the repeal of the statute, such obligations can be lawfully incurred, the question arises as to the extent to which this can be done.

The Law of 1871 does not appropriate the \$750,000 authorized to be raised by that statute for the completion of the court-house. What the statute does provide is, that "For the completion of the New York County Court-house the sum of \$750,000 is hereby authorized to be appropriated, to be expended under the direction and supervision of the Commissioners." This provision has been judicially passed upon. Judge Barrett, in his opinion in the litigation between the city and the Tenth National Bank, decided as follows: "The sum of \$750,000 was not, however, thereby appropriated, but only authorized to be appropriated. It is true that the Comptroller is directed to raise said amount on the stock of the County of New York, but, by section 4 of the same act, such stock can only be paid by authority of the Board of Apportionment. The duty of the Comptroller was therefore limited to whatever amount might be appropriated, under the authority of the act, upon such stock of the county as the Board of Apportionment might authorize him to issue." This decision was affirmed at General Term, and subsequently in the Court of Appeals.

It is therefore the settled law, as to the matter of this court-house, that the statute of 1871 does not of itself make an appropriation for the completion of the building, but authorizes the Board of Apportionment to do so. This is a different provision from that contained in the statutes as to the Third District Court-house. These latter statutes appropriate the specific amounts therein set forth for the erection of the building, and, within the limits of the amounts so appropriated, the Commissioners of that building could lawfully incur obligations for its erection. Not so with the Commissioners of the New Court-house—their authority is limited—not to the amount authorized to be raised by the statute, but to such portion of this amount as the Board of Apportionment might appropriate for the completion of the building.

The Board of Apportionment created by section 4 of chapter 583 of the Laws of 1871, and referred to in the opinion of Judge Barrett, in the Tenth National Bank case, has been succeeded by the present Board of Estimate and Apportionment, and all the powers which, by law, were vested in the Board of Apportionment, are now possessed by the Board of Estimate and Apportionment.

As explained, \$100,000 only has been by the Board of Estimate and Apportionment appropriated for the court-house building, and the Charter expressly provides that no "officer shall incur any expense in excess of sum appropriated." The Commissioners of the Court-house have contracted for expenses exceeding \$280,000 in excess of the appropriation made, and are proceeding with the work on the court-house building.

As it is by law the duty of the Commissioners of Accounts to report whether payments made from the Treasury are authorized by law or ordinance, and to state our reasons for our opinion in reference thereto, we have thought it proper, although our report of payments from the Treasury is only carried down to December 7, 1876, to anticipate the payments as to this court-house under the contracts referred to—one payment has been made by the Comptroller on one of these contracts subsequent to the date of our report—and to give our reasons as the law requires, why, in our opinion, the Comptroller has no power to draw his warrant for payment required by the contracts referred to.

The \$149,590,363.41 bonds and stocks of the city outstanding on December 7, 1876, were issued at rates of interest as follows:

\$60,000 00	at 2 3/4 per cent.
305,000 00	3 "
50,000 00	3 1/2 "
5,217,798 94	4 "
573,000 00	4 1/2 "
400,000 00	4 3/4 "
8,583,731 40	5 "
75,534,238 21	6 "
60,866,594 86	7 "

\$149,590,363 41 - Total Gross Debt.

Respectfully,

LINDSAY I. HOWE,
JOHN J. WESTRAY, } Commissioners
JOHN WHEELER, } of Accounts.

JOHN H. MOONEY, Secretary.

SCHEDULE "A."

Receipts, Payments, and Bank Balances, City Treasury, from January 1, 1876, to December 7, 1876 (inclusive).

TITLES OF ACCOUNTS.	YEAR.	RECEIPTS.	PAYMENTS.
Balance in Bank, December 31, 1875.....	1875	\$870,208 53	.....
Aqueduct—Repairs and Maintenance.....	1875	.....	\$8,238 46
.....	1876	.....	81,003 47
Advertising.....	1875	.....	1,107 30
.....	1876	.....	3,808 30
Asylum for Idiots.....	1876	.....	210 00
American Female Guardian Society, etc.....	1876	.....	25,000 00
Boulevards, Roads, and Avenues.....	1875	.....	2,484 31
.....	1876	.....	41,309 98
Cleaning Markets.....	1874	.....	116 00
.....	1875	.....	1,028 90
.....	1876	.....	16,822 37
Cleaning Streets under Police.....	1876	.....	604,583 26
City Contingencies.....	1874	.....	150 96
.....	1875	.....	7,044 25
.....	1876	.....	3,781 90
Census of 1875.....	1876	.....	50,508 00
City Record—Salaries and Contingencies.....	1875	.....	1,833 35
.....	1876	.....	6,758 63
Children's Aid Society.....	1876	.....	70,000 00
Children's Aid.....	1875	.....	1,373 30
.....	1876	.....	4,241 14
Contingencies—Clerk of the Common Council.....	1875	.....	45 62
.....	1876	.....	142 77
.....	1875	.....	551 44
.....	1876	.....	662 68
.....	1875	.....	38 00
.....	1876	.....	87 60
.....	1874	.....	293 08
.....	1875	.....	964 80
.....	1876	.....	3,435 59
.....	1874	.....	83 45
.....	1875	.....	6,867 67
.....	1876	.....	41,456 91
.....	1876	.....	360 00
.....	1875	.....	40 00
.....	1876	.....	468 00
.....	1874	.....	125 24
.....	1875	.....	575 41
.....	1876	.....	60 00
.....	1875	.....	1,316 62
.....	1876	.....	873 00
.....	1875	.....	218 00
.....	1876	.....	2,304 00
.....	1875	.....	1,151 50
.....	1876	.....	1,506,914 48
Common Schools for State.....	1876	.....	31 80
Commissioners of the Sinking Fund.....	1876	.....	5 00
College of the City of New York.....	1874	.....	125,790 02
.....	1875	.....	47,035 00
.....	1876	.....	64,066 32
Coroners' Fees.....	1875	.....	1,279 35
.....	1876	.....	1,002 60
Disbursements and Fees of County Officers, etc.....	1874	.....	139 50
.....	1875	.....	38,254 10
.....	1876	.....	12,618 13
.....	1876	.....	76 14
Flagging Sidewalks and Fencing Vacant Lots.....	1875	.....	467 25
Free Floating Baths.....	1874	.....	7,708 42
.....	1875	.....	2,198 81
Fire Department Fund.....	1874	.....	192,4 64
.....	1875	.....	1,629,261 70
.....	1876	.....	10 00
Floating Debt Fund Stock of 1878—Annual Installment.....	1875	.....	130,763 33
Fourth Avenue Improvement Fund Revenue Bonds, Special.....	1875	.....	324,059 58
For Removal of Night-soil, etc.....	1875	.....	3,333 34
.....	1876	.....	33,083 33
.....	1875	.....	5,885 65
For Procuring and Producing Evidence, etc.....	1875	.....	7,500 00
.....	1876	.....	2,976 42
.....	1874	.....	3,869 73
.....	1875	.....	13,333 83
.....	1876	.....	187,789 98
Foundling Asylum under charge of Sisters of Charity.....	1875	.....	17,142 80
Health Fund.....	1875	.....	117,827 67
.....	1876	.....	7,652 38
Hebrew Benevolent Society.....	1875	.....	23,404 08
.....	1876	.....	302 68
Hudson River State Hospital.....	1876	.....	52 50
Interest on City Debt.....	1874	.....	111,748 54
.....	1875	.....	8,856,136 36
.....	1876	.....	364,225 92
Independence Day, Celebration of.....	1875	.....	3,113 01
.....	1876	.....	6,900 69
.....	1876	.....	6,420 66
Institution for Deaf and Dumb.....	1875	.....	13,372 16
.....	1876	.....	8,278 59
Institution for Improved Instruction of Deaf Mutes.....	1876	.....	74,984 67
Judgments.....	1875	.....	5,000 00
Jurors' Fees.....	1875	.....	20,361 00
.....	1876	.....	122,679 83
Lamps and Gas.....	1874	.....	78,000 00
.....	1875	.....	569,030 82
.....	1876	.....	9,657 86
Lamps and Gas, Twenty-third and Twenty-fourth Wards.....	1875	.....	2,168 72
Maintenance and Government of Public Places, Streets, Roads, and Avenues, Twenty-third and Twenty-fourth Wards.....	1876	.....	38,125 64
.....	1874	.....	8,003 28
.....	1875	.....	30,159 09
.....	1876	.....	286,909 39
.....	1875	.....	23 85
.....	1876	.....	4,845 40
.....	1875	.....	94,300 00
.....	1875	.....	11,457 14
.....	1876	.....	69,526 63
.....	1875	.....	2,279 64
.....	1876	.....	22,426 43
.....	1876	.....	789 95
.....	1875	.....	18,290 78
.....	1876	.....	187,342 39
.....	1875	.....	6,032 05
.....	1876	.....	19,449 57
.....	1875	.....	8,071 42
.....	1876	.....	86,024 27

TITLES OF ACCOUNTS.	BALANCES OF APPROPRIATIONS FOR 1875 AND PREVIOUS YEARS.	Balances of Appropriations as altered by Resolutions of the Board of Estimate and Apportionment since December 31, 1875.	APPROPRIATIONS FOR 1876.	TOTAL APPROPRIATIONS.	EXPENDITURES TO DECEMBER 7, 1876.	BALANCES UNEXPENDED.
<i>The Mayoralty.</i>						
Contingencies—Mayor's Office	\$10,135 08	\$2,260 98	\$3,223 00	\$5,483 08	\$1,712 12	\$3,771 86
Salaries—Mayor's Office	5,473 68		32,000 00	37,473 68	33,107 43	4,366 25
Salaries and Contingencies—Bureau of Permits	262 06			262 06		262 06
Salaries—Bureau of Permits	4,325 60		12,000 00	16,325 60	13,537 86	2,787 74
Contingencies—Bureau of Permits	1,979 80		500 00	2,479 80	125 60	2,354 20
<i>The Department of Finance.</i>						
Expenses of Conducting the Department :						
Cleaning Markets	2,663 12	2,779 12	20,000 00	22,779 12	16,938 37	5,840 75
Contingencies—Comptroller's Office	3,712 50	3,596 50	5,000 00	8,596 50	4,189 01	4,407 49
Errors and Delinquencies	5,666 21			5,666 21		5,666 21
Reimbursement of Trust Funds	4,122 91			4,122 91		4,122 91
Salaries—Department of Finance	42,486 18		180,000 00	222,486 18	164,749 80	57,736 38
Expenses—Department of Finance—Answering Legislative Inquiries	3,076 42			3,076 42		3,076 42
Salaries—Chamberlain's Office	2,177 42		30,000 00	32,177 42	27,500 00	4,677 42
Expenses of conducting the City Government, as follows (for the use of the State) :						
State Taxes			5,726,275 00	5,726,275 00	5,726,275 00	
Common Schools for State			1,506,914 48	1,506,914 48	1,506,914 48	
Interest on, and Installments of Principal of, the Debt of the Corporation of the City of New York :						
Interest on the City Debt	152,916 03		9,495,157 10	9,648,073 13	8,643,000 57	1,005,072 56
Floating Debt Fund Stock of 1878—Annual Installment			130,763 33	130,763 33	130,763 33	
New Court-house Stock—Annual Installment			100,000 00	100,000 00	100,000 00	
Revenue Bonds of the City of New York			785,000 00	785,000 00	187,000 00	598,000 00
Stock for Docks and Slips, Redemption of			50,000 00	50,000 00	50,000 00	
Volunteer Soldiers' Family Aid Fund Bonds, No. 11, Redemption of			266,500 00	266,500 00	266,500 00	
Soldiers' Substitute Bounty Redemption Bonds, Redemption of			500,000 00	500,000 00	500,000 00	
Redemption of the Debt of the Annexed Territory of Westchester County	30,701 28	32,701 28	82,925 24	115,626 52	97,015 10	18,611 42
Redemption of Bonds for Improving North End of Island and Twenty-third and Twenty-fourth Wards	40,000 00			40,000 00		40,000 00
Redemption of Bonds and Certificates of Indebtedness, late Town of Kingsbridge		5,086 19	148,632 00	153,718 19	153,718 19	
<i>Miscellaneous Purposes.</i>						
Judgments	127,699 79		75,000 00	202,699 79	74,978 53	127,721 26
Census, 1875		783 00	50,130 00	50,913 00	50,868 00	45 00
Bureau of Municipal Correction, Expenses of	13,421 11		25,000 00	38,421 11	14,838 40	23,582 71
Coroners—Post-mortem Examinations			5,000 00	5,000 00	3,750 00	1,250 00
Commissioners of the Sinking Fund, Expenses of	4,539 76		2,000 00	6,539 76	31 80	6,507 96
Armories and Drill-rooms—For Wages of Armors	426 00	1,907 00	10,000 00	11,907 00	11,704 00	203 00
New York City Prison Commission, Expenses of	471 08			471 08		471 08
Incumbrances in Harbor, Removal of	4,722 75		1,000 00	5,722 75	350 00	5,372 75
Rents	57,802 97	58,802 97		58,802 97	19,508 89	39,294 08
Rents—Leases in Force		1,800 00	46,050 00	47,850 00	31,833 90	16,016 10
Rents—Leases Prospective			30,650 00	30,650 00	6,350 00	24,300 00
Rents—Counsel to Corporation Office			5,000 00	5,000 00	3,750 00	1,250 00
Real Estate, Expenses of	116,009 85		50,000 00	166,009 85	41 58	165,968 27
Salaries—Executive Departments (County)	4,866 99			4,866 99		4,866 99
State Taxes—Due to Westchester County			48,016 30	48,016 30	48,016 30	
Fourth Avenue Improvement	496 22			496 22		496 22
<i>The Department of Taxes and Assessments.</i>						
Contingencies—Department of Taxes and Assessments	1,511 88	1,701 38	1,000 00	2,701 38	1,091 00	1,610 38
Salaries—Department of Taxes and Assessments	13,431 31	11,433 36	101,200 00	112,633 36	90,802 39	21,830 97
Salaries—Board of Assessors	824 05	449 03	17,800 00	18,249 03	16,316 63	1,932 40
<i>The Law Department.</i>						
Contingencies—Law Department	8,101 56	10,281 99	40,000 00	50,281 99	49,877 01	404 98
Salaries—Law Department	4,087 46		110,000 00	114,087 46	104,086 52	10,000 94
Contingencies—Corporation Attorney's Office	42 24		500 00	542 24	360 00	182 24
Contingencies—Public Administrator's Office	846 00		500 00	1,346 00	517 00	829 00
For Services in Examining, Procuring, and Presenting of Evidence relative to Frauds prior to July 1, 1872, on the City or County			10,000 00	10,000 00	8,482 50	1,517 50
<i>The Department of Public Works.</i>						
Aqueduct—Repairs and Maintenance	11,465 72	12,420 55	100,000 00	112,420 55	98,372 76	14,047 79
Boulevards, Roads, and Avenues, Maintenance of	3,645 52	3,645 51	45,000 00	48,645 51	43,893 85	4,751 66
Contingencies—Department of Public Works	1,533 99	1,675 93	4,000 00	5,675 93	3,579 07	2,096 86
Flagging Sidewalks and Fencing Vacant Lots (in front of City Property)	4,040 18	3,201 42	1,000 00	4,201 42	76 14	4,125 28
Free Floating Baths	1,253 75	651 10	8,000 00	8,651 10	8,130 42	520 68
Lamps and Gas	184,862 57	184,514 09	686,750 00	871,264 09	744,944 40	126,319 69
Lamps and Gas, Twenty-third and Twenty-fourth Wards	9,971 11	9,970 11		9,970 11	9,657 86	312 25
Monument in Greenwood Cemetery	9,100 00			9,100 00		9,100 00
New Stone Bridge at Kingsbridge	40,020 00			40,020 00		40,020 00
Preparing Maps—Department of Public Works	2,590 00			2,590 00		2,590 00
Printing for Departments, and Civil and Police Courts	703 43			703 43		703 43
Public Buildings—Construction and Repairs	25,427 36	24,402 78	40,000 00	64,402 78	42,837 70	21,565 08
Public Drinking Hydrants and Urinals	50 84			50 84		50 84
Public Drinking Hydrants	198 67	187 09	2,500 00	2,687 09	2,672 23	14 86
Removing Obstructions in Streets and Harbor	121 37			121 37		121 37
Removing Obstructions in Streets and Avenues	1,060 75	978 75	2,000 00	2,978 75	859 55	2,119 20
Repairing and Keeping in Order Wooden and Concrete Pavements	9,603 21	9,560 12	65,000 00	74,560 12	56,749 02	17,811 10
Repairing and Renewal of Pipes, Stop-cocks, etc.	14,765 47	14,337 76	75,000 00	89,337 76	79,931 51	10,306 25
Roads and Avenues, and Sprinkling	2,606 63	2,594 96	20,000 00	22,594 96	20,613 61	1,981 35
Repairing Stone Pavements			105,000 00	105,000 00	99,708 20	5,291 80
Roads and Avenues—Sprinkling	126 00			126 00		126 00
Salaries—Department of Public Works	19,207 04	19,155 31	110,000 00	129,155 31	112,550 14	16,605 17
Sewers—Repairing and Cleaning	10,462 31	10,395 95	85,000 00	95,395 95	73,617 48	21,778 47
Stationery and Blank Books—Departments, Civil and Police Courts	782 73			782 73		782 73
Street Improvements for Street Signs, etc.	400 00	390 00	2,000 00	2,390 00	1,389 00	1,001 00
Streets—Repaving and Repairs, Stone Pavements	4,845 41	4,773 42		4,773 42	4,286 34	487 08
Supplies for and Cleaning Public Offices	14,776 52	14,225 59	83,000 00	97,225 59	77,817 67	19,407 92
Wells and Pumps—Repairing and Cleaning	367 16	359 94	1,250 00	1,609 94	1,219 20	390 74
Additional Alterations of Aqueduct	422 55			422 55	364 06	58 49
<i>The Department of Public Parks.</i>						
Maintenance and Government of Parks and Places (Special)			10,000 00	10,000 00		10,000 00
Maintenance and Government of Parks and Places	37,252 50	37,306 80	337,500 00	374,806 80	331,750 79	43,056 01
Observatory, Museum and Gallery of Art, Maintenance and Government of	187 72			187 72		187 72
Harlem River Bridges, Maintenance and Government of	791 35			791 35		791 35
Harlem River Bridges—Repairs, Improvements, and Maintenance	6,354 52		40,000 00	46,354 52	16,597 17	29,757 35
Independence Day, Celebration of	3,490 85	3,436 55	7,203 00	10,639 55	10,013 70	625 85

TITLES OF ACCOUNTS.	BALANCES OF APPROPRIATIONS FOR 1875 AND PREVIOUS YEARS.	Balances of Appropriations as altered (by Resolutions of the Board of Estimate and Apportionment) since December 31, 1875.	APPROPRIATIONS FOR 1876.	TOTAL APPROPRIATIONS.	EXPENDITURES TO DECEMBER 7, 1876.	BALANCES UNEXPENDED.
Inspection Paving Third Avenue.....			\$297 00	\$297 00		\$297 00
Music—Central Park.....	\$1,358 25		5,000 00	6,358 25	\$4,845 65	1,512 60
Maintenance and Government of Parks and Places, Twenty-third and Twenty-fourth Wards (Special).....			5,000 00	5,000 00		5,000 00
City Hall Park Pavement.....			10,000 00	10,000 00	9,571 92	428 08
Sea Wall at Battery, Repair of.....	2,166 70			2,166 70	338 37	1,828 33
Supplies of Gas—Department of Public Parks, 1872 and 1873.....	6,829 83			6,829 83		6,829 83
Maintenance and Government of Public Places, Streets, Roads, and Avenues, Twenty-third and Twenty-fourth Wards.....	1,917 18		40,000 00	41,917 18	35,090 76	6,826 42
Surveying, Laying Out, Monumenting, etc., North End of the Island, and Twenty-third and Twenty-fourth Wards.....	4,343 25	\$3,905 75.	25,000 00	28,905 75	23,005 11	5,900 64
Rebuilding and Repairing Bridges over the Bronx River, in the Twenty-third and Twenty-fourth Wards.....			15,000 00	15,000 00	92 11	14,907 89
Inauguration of Lafayette Statue.....			277 00	277 00		277 00
Third Avenue, Morrisania, Opening and Improvement Fund.....		437 50		437 50	437 50	
<i>The Department of Buildings.</i>						
Contingencies—Department of Buildings.....	4,248 44		2,500 00	6,748 44	1,426 62	5,321 82
Salaries—Department of Buildings.....	3,849 17		74,448 47	78,297 64	73,848 65	4,448 99
Salaries and Contingencies—Department of Buildings.....	68 26			68 26		68 26
<i>The Department of Public Charities and Correction.</i>						
Public Charities and Correction.....	113,358 01	112,358 01	1,165,000 00	1,277,358 01	1,095,645 91	181,712 10
<i>The Health Department.</i>						
Health Fund.....	34,925 72	37,425 72	140,960 00	178,385 72	143,903 71	34,482 01
For Removal of Night-soil, Offal, and Dead Animals.....	3,333 34		40,000 00	43,333 34	39,750 00	3,583 34
Removing Night-soil, Offal, and Dead Animals.....	2,016 61			2,016 61		2,016 61
Small-Pox Hospital.....	727 96		39,940 00	39,767 96	20,973 47	18,794 49
<i>The Police Department.</i>						
Police Fund.....			3,202,400 00	3,202,400 00	2,935,533 26	266,866 74
Police Station-houses—Rents.....	4,126 68		12,075 00	16,201 68	9,575 00	6,626 68
Police Station-houses, Erection of.....	25,000 00			25,000 00		25,000 00
Police Station-houses—Alterations, Fitting-up, Repairs, etc.....			20,000 00	20,000 00	18,333 26	1,666 74
Police Station-houses—Nineteenth Precinct, for Purchase of Site and Construction of Station-house.....	64,166 67		50,000 00	114,166 67		114,166 67
Supplies for Police.....			80,000 00	80,000 00	73,333 26	6,666 74
Cleaning Streets—Under Police Department.....			725,000 00	725,000 00	664,583 26	60,416 74
<i>The Fire Department.</i>						
Fire Department Fund.....	276,111 59	264,577 49	1,248,086 00	1,512,663 49	1,250,471 87	262,191 62
<i>The Board of Education.</i>						
Public Instruction.....	468,435 39	452,913 16	3,653,000 00	4,105,913 16	3,193,774 87	912,138 29
<i>The College of the City of New York.</i>						
College of the City of New York.....			150,000 00	150,000 00	130,793 14	19,206 86
<i>The Judiciary.</i>						
Salaries—City Courts.....	91,444 56		352,200 00	443,644 56	351,403 59	92,240 97
Salaries—Judiciary.....	48,425 86	48,725 86	864,795 00	913,520 86	768,380 62	145,140 24
<i>Asylums, Reformatories, and Charitable Institutions.</i>						
Asylum for Idiots.....	30 00		270 00	300 00	210 00	90 00
American Female Guardian Society and Home for the Friendless.....			25,000 00	25,000 00	25,000 00	
Children's Aid Society.....			70,000 00	70,000 00	70,000 00	
Foundling Asylum, under the charge of the Sisters of Charity.....			208,050 00	208,050 00	207,507 00	543 00
Hebrew Benevolent Society.....	8,257 99	7,652 38	33,000 00	40,652 38	31,056 46	9,595 92
Hudson River State Hospital.....			736 58	736 58	736 58	
Institution for Deaf and Dumb.....	4,668 35	10,393 02	16,470 00	26,863 02	19,792 82	7,070 20
Institution for Improved Instruction of Deaf Mutes.....	3,650 42	2,940 06	10,700 00	13,640 06	10,700 00	2,940 06
Institution for the Blind.....	3,729 67	8,579 67	6,000 00	14,579 67	10,050 00	4,529 67
Le Couteux St. Mary's Institution for the Improved Instruction of Deaf Mutes in the City of Buffalo.....	45 74		630 00	675 74	630 00	45 74
Magdalen Female Benevolent Society.....			5,500 00	5,500 00	2,062 17	2,537 83
New York Juvenile Asylum.....	16,793 89	12,722 98	75,000 00	87,722 98	80,983 77	6,739 21
New York Infant Asylum.....	4,460 29	2,279 64	35,000 00	37,279 64	24,706 07	12,573 57
New York State Homoeopathic Asylum for Insane.....		107 30	500 00	607 30	466 00	141 30
New York State Lunatic Asylum.....	2,892 94	1,737 54	2,000 00	3,737 54	789 95	2,947 59
New York Catholic Protectory.....	19,598 26	19,039 09	220,000 00	239,039 09	205,633 17	33,405 92
New York Society for the Relief of the Ruptured and Crippled.....	8,011 25	6,032 05	26,250 00	32,282 05	25,481 62	6,800 43
Nursery and Child's Hospital.....	2,485 14	8,071 42	95,600 00	103,671 42	94,095 69	9,575 73
Protestant Episcopal House of Mercy.....	8,105 25	1,744 53	5,788 61	7,533 14	3,383 68	4,149 46
Roman Catholic House of the Good Shepherd.....	6,234 82		14,500 00	20,734 82	13,969 30	6,765 52
State Lunatic Asylum for Insane Criminals at Auburn, N. Y.....	197 43	499 29	1,500 00	1,999 29	936 00	1,063 29
Shepherd's Fold.....	5,000 00		5,000 00	10,000 00		10,000 00
Union Home and School for Education of Children of Volunteers.....	8,671 90	8,482 16	19,500 00	27,982 16	23,046 43	4,935 73
Children's Fold of the City of New York.....	1,373 30		5,200 00	6,573 30	5,614 44	958 86
St. Joseph's Institution for Improved Instruction of Deaf Mutes.....		1,301 65	944 81	2,246 46	2,246 46	
<i>Advertising, Printing, Stationery, and Blank Books.</i>						
Publication of CITY RECORD.....	17 93		22,500 00	22,517 93	17,001 57	5,516 36
Publication of CITY RECORD and Advertising.....	2,061 17			2,061 17	244 40	1,816 77
CITY RECORD—Salaries and Contingencies.....	818 95	856 94	7,500 00	8,356 94	7,549 71	807 23
Advertising.....	3,286 01		5,000 00	8,286 01	4,676 25	3,609 76
Printing, Stationery, and Blank Books.....	6,739 90	9,005 37	130,000 00	139,005 37	129,630 92	9,374 45
Printing, Stationery, Law Books for Courts of Record, County Clerk, Register, and Board of Supervisors, and for Law Books for Police Courts.....	35 60			35 60		35 60
Contingencies—CITY RECORD—Supervisor's Office.....	57 29			57 29		57 29
Printing—Executive Departments and Judiciary (County).....	1,418 78			1,418 78		1,418 78
Printing—Legislative Department (County).....	987 80			987 80		987 80
<i>Miscellaneous Purposes.</i>						
Advertising (County).....	15,495 01			15,495 01		15,495 01
Armories and Drill-rooms.....	34,546 28			34,546 28	8,887 68	25,658 60
Armories and Drill-rooms, Rents of.....	21,333 33			21,333 33	250 00	21,083 33
For Procuring and Presenting of Evidence in all Matters, Suits, or Proceedings in relation to Frauds committed, prior to January, 1872, on the City or County.....	10,935 60			10,935 60	5,885 65	5,049 95
Board of Education late Town of West Farms.....			73 09	73 09	73 09	

Resolved, That the Attorney be and is hereby directed to commence actions in the name of this Board against Dr. H. G. McGonigal, 28 East One Hundred and Twenty-sixth street, for a violation of Sanitary Code.

Resolved, That leave of absence of 8 days be and is hereby granted to Assistant Sanitary Inspector Sanborn, on account of sickness in family.

Resolved, That the excuse of Daniel Bates, in respect to a violation of the Sanitary Code, be and is hereby accepted.

Resolved, That leave of absence of one week be and is hereby granted to Wm. Reynolds of the Disinfecting Corps.

Sanitary Bureau.

The following is a record of the work performed in the Sanitary Bureau for the week ending February 17, 1877: The total number of inspections made by the Sanitary and Assistant Sanitary Inspectors was 1,361, as follows, viz.: 3 public buildings, 744 tenement-houses, 56 private dwellings, 53 other dwellings, 4 manufactories and workshops, 17 stores and warehouses, 31 stables, 61 slaughter-houses, 1 coal yard, 1 tripe factory, 8 sunken and vacant lots, 42 yards, courts, and areas, 47 cellars and basements, 131 waste-pipes and drains, 97 privies and water-closets, 7 streets, gutters, and sidewalks, 2 dangerous chimneys, 1 piggery, 1 cesspool, 17 other nuisances, together with 37 visits of the Inspectors to cases of contagious disease.

The number of reports thereon received from the Sanitary Inspectors was 384. During the past week 50 complaints were received from citizens, and referred to the Sanitary and Assistant Sanitary Inspectors for investigation and report.

Permits were issued to the consignees of 40 vessels to discharge cargoes, on vouchers from the Health Officer of the Port.

46 permits were granted scavengers to empty, clean, and disinfect privy-sinks. The Disinfecting Corps have visited 31 premises where contagious diseases were found, and have disinfected and fumigated 29 houses, 29 privy-sinks, together with clothing, bedding, etc.

The following is a comparative statement of cases of contagious disease reported at this Bureau for the two weeks ending February 17, 1877:

Week Ending	Typhus Fever.	Typhoid Fever.	Scarlet Fever.	Cerebro-Spinal Meningitis.	Measles.	Diphtheria.	Small-pox.
February 10...	0.	2.	61.	3.	13.	48.	0.
February 17...	0.	7.	67.	3.	2.	42.	0.

During the week ending Saturday, February 17, 1877, there were issued from this Bureau 410 burial permits for city deaths, 15 for bodies in transit, and 28 for the interment of still-born infants. There were recorded 410 deaths, 128 marriages, 467 births, 28 still-births, 15 applications for transit permits, and 37 returns from the Coroners. There were 24 searches of the registers of births, marriages, and deaths, and 4 transcripts of the marriage records, and 20 transcripts of deaths were issued from this Bureau.

By order of the Board.

EMMONS CLARK, Secretary.

BUREAU OF VITAL STATISTICS, February 20, 1877.

W. DE F. DAY, M. D., Sanitary Superintendent and Register:

SIR—During the week ending, February 17, 1877, there were 410 deaths reported to have occurred in this city, which is a decrease of 13, compared with the number reported the preceding week, and 157 less than the number reported during the corresponding week of 1876. The actual mortality for the week ending February 10, was 421, which is 148 below the average number that occurred during the corresponding week of the past five years, and represents an annual death-rate of 20.43 per 1,000 persons living, the population estimated at 1,071,182.

There was a decrease during the past compared with the previous week of 13 deaths from scarlatina, 7 from puerperal diseases, 19 from phthisis pulmonalis, 4 from bronchitis, 3 from hydrocephalus and tubercular meningitis, and an increase of 4 deaths from diphtheria, 1 from membranous croup, 4 from whooping cough, 1 from typhus fever, 2 from diarrhoeal diseases, 7 from diseases of the heart, 4 from marasmus and scrofula, 13 from diseases of the brain and nervous system, and 7 from Bright's disease and nephritis. 52.93 per cent. of the deaths reported during the week were from the following 7 diseases, viz.: phthisis pulmonalis 68, pneumonia 45, bronchitis 27, Bright's disease 20, meningitis and encephalitis 20, diphtheria 19, and scarlatina 18. 26 deaths were of persons 70 years old or more, 104 were under 1 year, 133 under 2 years, and 181 under 5 years.

The disposition of 387 deaths and still-births, or 87.75 per cent. of the total number reported, was in the following 8 cemeteries: Bay Side (Jewish) 5, Calvary (Roman Catholic) 177, City (pauper burial ground, undenominational) 45, Cypress Hills (undenominational) 18, Evergreen (undenominational) 24, Greenwood (undenominational) 47, Lutheran (undenominational) 59, Woodlawn (undenominational) 12.

The mortality for the week ending February 10, is in the following wards, viz.: First, 10; Second, 1; Third, 1; Fourth, 10; Fifth, 6; Sixth, 3; Seventh, 22; Eighth, 16; Ninth, 14; Tenth, 6; Eleventh, 19; Twelfth, 34; Thirteenth, 10; Fourteenth, 14; Fifteenth, 6; Sixteenth, 17; Seventeenth, 29; Eighteenth, 22; Nineteenth, 79; Twentieth, 32; Twenty-first, 35; Twenty-second, 24; Twenty-third, 9; Twenty-fourth, 2.

The mean temperature for the week was 34.3 degrees Fahr., the mean reading of the barometer was 30.068 inches, the mean humidity was 71, saturation being 100; the number of miles traveled by the wind was 1542, and the total amount of rain-fall was 0 inch.

The following abstracts of births, marriages, still-births, and deaths will show the principal facts connected with these branches of registration for the past week:

Nativity of those who were Married, and the Parents of the Births and Still-Births, for the week ending February 17, 1877, and those who Died (actual mortality), week ending February 10, 1877.

NATIVITY OF DECEASED.	COUNTRY.	NATIVITY OF PARENTS OF DECEASED.		BIRTHS.		MARRIAGES.		STILL-BIRTHS.	
		Father.	Mother.	Nativity of Father.	Nativity of Mother.	Nativity of Groom.	Nativity of Bride.	Nativity of Father.	Nativity of Mother.
1	Austria	1	1	9	3	1	1	1	1
4	British America	2	1	..	..	..	..	..	..
9	England	12	18	12	8	3	2	..	1
2	France	5	4	3	3	..	..	..	..
88	Germany	88	85	176	147	23	18	10	12
170	Ireland	170	160	96	90	23	26	9	7
3	Italy	3	3	3	2	..	..	1	1
2	Poland	2	2	5	4	1	..	..	..
2	Scotland	7	4	2	4	..	..	..	..
1	Switzerland	1	..	7	4	1	..	..	..
277	United States	100	115	129	180	58	69	7	8
..	Unknown or not stated	23	22	4	2	2	2	2	1
1	West Indies	3	2	3	2	..	..	1	..
2	Other countries	4	2	18	17	6	3	..	..
421		421	421	467	467	128	128	31	31

Births reported during the week ending February 17, 1877.

TOTAL.	COLOR.		SEX.		NATIVITY OF PARENTS.								NAME OF CHILD.			
	White.	Colored.	Male.	Female.	Not stated.	Foreign.	Native.	NATIVITY OF FATHER STATED ONLY.		NATIVITY OF MOTHER STATED ONLY.		Not stated.	Stated.	Not stated.		
								Foreign Father only.	Foreign Mother only.	Native.	Foreign.				Native.	Foreign.
467	455	12	247	220	..	265	106	70	20	..	2	1	3	..	364	103

Marriages reported during the week ending February 17, 1877.

TOTAL.	COLOR.				NATIVITY.				CONDITION.													
	WHITE.		COLORED.		FOREIGN.	NATIVE.	BORN AT SEA.	NOT STATED.	FIRST MARRIAGE.	SECOND MARRIAGE.	THIRD MARRIAGE.	FOURTH MARRIAGE.	NOT STATED.									
	Male.	Female.	Male.	Female.									Male.	Female.	Male.	Female.	Male.	Female.				
128	128	128	68	57	58	69	2	2	90	93	15	9	1	22	26

Still-Births reported during the week ending February 17, 1877.

TOTAL.	SEX.			COLOR.		NATIVITY OF			PERIOD OF UTERO-GESTATION.															
	Male.	Female.	Not stated.	White.	Colored.	FATHER.		MOTHER.		MONTH.										Unknown or not stated.				
						Native.	Foreign.	Native.	Foreign.	1	2	3	4	5	6	7	8	9	10					
31	18	13	..	31	..	7	22	2	8	22	1	1	2	4	2	4	2	4	7	1	..

Deaths reported during the week ending February 17, 1877.

TOTAL.	PLACE OF DEATH.										RESIDENCE.		CONDITION.									
	Institutions.	Tenement-houses.	Houses containing three families or less.	Hotels and Boarding-houses.	In Rivers, Streets, Boats, etc.	Not stated.	FLOORS.				New York City.	Outside New York City.	Not stated.	Single.	Married.	Widowed.	Not stated.					
							Basement.	First.	Second.	Third.								Fourth.	Fifth.	Sixth.	Seventh.	
410	63	233	104	5	7	..	7	80	140	70	52	11	1	..	1	325	4	81*	42	84	48	326*

* Principally children and deaths in institutions.

The annual death-rate per 1,000 persons living, of the estimated or enumerated population, according to the most recent returns (weekly), of the following American cities, was: Charleston 18.05, Chicago 20.38, St. Louis 22.59, Cincinnati 16.57, Richmond 15.06, Philadelphia 17.55, Baltimore, 27.42, Cleveland 18.93, Boston 18.14, Lowell 22.40, Worcester 19.82, Cambridge 15.30, Fall River 21.53, Lawrence 9.76, Lynn 13.68, Springfield 4.77, Salem 23.43, Somerville 23.22, Chelsea 7.27, Taunton 14.75, Holyoke 19.83, Gloucester 9.09, Haverhill 34.31, Newburyport 26.83, Fitchburg 24.44, Pittsfield 12.34, Milford 21.28; monthly returns: Norfolk 17.73, Milwaukee 26.31, Buffalo 14.53, Nashville 33.55, Lansing 10.47, Providence 17.8, Memphis 34.30, Paterson 25.73; annual returns: Burlington, Vermont, 10.28; Selma, Alabama, 16.87; Foreign Cities (weekly returns): London, 21, Liverpool 29.1, Glasgow 25.6, Edinburgh 22, Dublin 31, Belfast 30.2, Bombay 34.3, Madras 63.7, Paris 27.7, Brussels 22, Amsterdam 24.1, Rotterdam 26.4, The Hague 23.1, Copenhagen 21, Stockholm, 31.8, Christiania 23.8, Berlin 26.1, Breslau 33.4, Munich 34.2, Vienna 26.2, Buda-Pesth 42.2, Naples 32.1, Turin 22.4, Alexandria 43.8, Geneva, with suburbs, 30.0, Messina (monthly) 23.50.

Respectfully submitted,

JOHN T. NAGLE, M. D.,
Deputy Register of Records.

REPORT ON INSPECTION OF MILK.

NEW YORK, February 12, 1877.

W. DE F. DAY, M. D., Sanitary Superintendent, New York Board of Health:

SIR—I have the honor to report to you that, in accordance with instructions from Professor C. F. Chandler, President of the Board of Health, on the 5th of the present month, I visited the "Butter Dairy," and examined the milk from about one half the number of cows (now milking) belonging to the fine herd of Alderneys, the property of S. C. Colt, Esq., of Hartford, Connecticut.

All the milk from each cow, at the time of milking, was thoroughly mixed, a sample cooled to 60° F., then tested with the lactometer. The cows in this "Butter Dairy" are milked twice per day, at 5 A. M. and 5 P. M. The annexed table gives the results of my observation and testings, with such other details as were furnished me through the courtesy of Mr. Colt.

I.—Table showing record of Pure Alderney Cows.

NAME.	Age.	Where Bred.	Last Calving.	Next Calving.	Average daily quantity of milk.	EVENING MILKING.		
						Yield.	Specific gravity.	Lactometer at 60 deg. F.
Mabile	10	England, Alderney Island	Apr. 15, 1876	May 30, 1877	4 quarts.	2 quarts.	1.039	122
Belle of Farmington	10	England, Alderney Island	May 4, "	Apr. 5, "	4 "	2 "	1.033	114
Mag	12	England, Alderney Island	Oct. 1, 1872	Not with calf	5 "	2 "	1.035	122
Fanchon	10	England, Alderney Island	Dec. 8, 1876	"	14 "	6 "	1.034	116
Caprice	10	England, Alderney Island	Nov. 17, "	Not served...	9 "	4 "	1.035	121
Ruby	12	England, Alderney Island	" 17, "	"	14 "	5 1/2 "	1.037	122
Eugenia	10	England, Alderney Island	Aug. 14, "	Nov. 10, 1876	5 "	2 "	1.034	120
Rose 4th	4	American bred from pure imported Alderney stock	Oct. 11, "	Dec. 21, 1877	14 "	6 1/2 "	1.033	114
La Biche	4		June 19, "	Aug. 17, "	7 "	3 1/2 "	1.037	122
Rose 2d	7		Nov. 1, "	Not served...	7 "	3 "	1.035	121
Eugenia 2d	4		Feb. 25, "	Mar. 1, 1877	7 "	3 "	1.034	120
Frolic 3d	6		Sept. 25, "	Not served...	7 "	3 1/2 "	1.034	120
Herd.					8 1-12 qts.	3 9-16 qts.	1.035	119 1/2

Each cow was visited under my supervision, and the observations made with the lactometer and thermometer were made by me at the time without losing sight of the specimens of milk, viz., the evening milking, 5 P. M., February 6, 1877.

In one of his experiments Mr. Colt took ten (10) quarts of milk from the combined milk of the herd (then numbering thirty-one); after standing twelve (12) hours the cream made one (1) pound of butter. Another ten quarts, standing thirty-six (36) hours, made one pound and a half (1 1/2 lbs.) of butter; and a third quantity of ten (10) quarts, standing forty-eight (48) hours yielded one pound and fifteen ounces (1 15/16) of butter. Only twenty-one (21) cows are being milked now, the daily yield of milk being from one hundred and thirty (130) to one hundred and thirty-five (135) quarts; average amount of butter made per week being one hundred and twenty-five (125) pounds—about seven and a half (7 1/2) pounds of butter per week to each cow.

The amount of food given daily to each cow during the winter months is: Steamed hay (put in the manger quite warm), fifteen (15) pounds; sugar beets, thirty (30) pounds; two (2) pounds of corn meal, and three (3) pounds of shorts. They are watered only once per day—10 A. M.

It is worthy of note that these cows are fed to yield butter, not milk, quality not quantity being the desideratum. A very striking example of the effect of food upon the milk secretion was furnished me by Mr. Colt. "Pet 2," in August, 1876, got at some apples, at the time her yield of milk was fourteen quarts per day; in twenty-four hours it was reduced to two quarts, and up to this time has not returned. At State fairs and cattle shows, animals belonging to the herd have taken over one hundred first premiums.

During the year commencing February 1, 1876, and ending January 15, 1877, Mr. Colt has recorded the percentage of cream yielded by the milk of each cow, the examinations being made on the 1st and 15th of every month. The results of these examinations are embodied in the following table, which, for greater convenience, I have condensed so that the minimum, maximum and average percentage of yield from each cow, and also the percentage yield of the combined herd, can be readily seen.

II.—Table showing per cent. of cream from the yield of each cow during one year (1876).

Table with 4 columns: NAME, MAXIMUM, MINIMUM, AVERAGE. Lists various cows like Rosa, Eugenie, Annie, Kitt, Fanchon, Hattie, Ruby, Emma, Caprice, Daisy, Mag, La Biche, etc., with their respective cream yield percentages.

In conclusion, it is with great pleasure I call your attention to the accompanying report of Elwyn Waller, Ph. D., containing complete analyses of the milk from all the cows mentioned in my report. You will notice that the analyses of Dr. Waller fully corroborate the accuracy of my examinations with the lactometer of the same milks.

Analyses of Milk, by Prof. Elwyn Waller, Ph. D.

Table with 8 columns: No., WATER, BUTTER, SUGAR, CASEINE, SALTS, CREAM, WHEY BY LACTOMETER. Shows detailed chemical analysis of milk samples.

I have the honor to be, very respectfully, Your obedient servant, JOS. S. C. ROWLAND, M.D., Assistant Sanitary Inspector.

DEPARTMENT OF BUILDINGS.

[BOARD OF EXAMINERS.]

The Board of Examiners met at the Office of the Department of Buildings, No. 2 Fourth avenue, Tuesday, February 20, 1877, at 3 P. M., upon call of Superintendent of Buildings.

- Present—W. W. Adams (Chairman), E. Dobbs, H. Dudley, J. M. McLean, and J. Banta.
Petition of John Sheehy, for permission to erect building on premises southwest corner Seventh avenue and Fifty-third street, as per plan of new buildings No. 749 of 1876. Granted.
Petition of W. Cowan, for permission to erect building on north side One Hundred and Thirtieth street, 400 feet east of Twelfth avenue, as per plan of new buildings No. 47 of 1877. Granted.
Petition of C. Baxter, for permission to erect building on premises north side One Hundred and Third street, 30 feet west Lexington avenue, as per plan of new buildings No. 50 of 1877. Granted for side walls.
Petition of S. Englehardt, for permission to erect building on premises north side One Hundred and Twenty-eighth street, 260 feet east of Sixth avenue, as per plan of new buildings No. 55 of 1877. Granted.
Petition of T. Duffy, for permission to erect building on premises southeast corner Avenue A and Eighty-sixth street, as per plan of new buildings No. 758 of 1876. Granted.
Petition of E. Kilpatrick, for permission to erect building on premises northeast corner of Madison avenue and Seventy-fifth street, as per plan of new buildings No. 57 of 1877. Granted.
Petition of S. B. Isaacs, for permission to erect six (6) frame buildings on south side One Hundred and Twenty-third street, 175 feet west of First avenue, as per plan of new buildings No. 58 of 1877. Denied.
Petition of W. Jose, for permission to erect a building on premises southwest corner Cherry and Scammel streets, as per plan of new buildings No. 42 of 1877. Granted.
Petition of G. Brettell, for permission to erect four (4) two-story buildings on premises south side One Hundred and Nineteenth street, between First and Second avenues, as per plan of new buildings No. 59 of 1877. Granted.
Petition of Grovstein & Fuller, for exemption from the law requiring iron shutters upon building No. 71 Mercer street. Denied as to rear of rear building.
Petition of D. & J. Jardine, for permission to alter and enlarge building southwest corner Broadway and Park place, as per plan of alterations No. 141 of 1877. Granted.
THOMAS DONALDSON, Clerk to Board.

BUREAU OF VITAL STATISTICS.

CONDENSED STATEMENT OF MORTALITY.

REPORTED MORTALITY (week ending Feb. 17, 1877), AND THE ACTUAL MORTALITY (each day in the week, ending at noon, Feb. 10, 1877), WITH AN ENUMERATION OF THE CHIEF CAUSES OF DEATH.

WALTER DE F. DAY, M. D., Sanitary Superintendent and Register.

Large table with multiple columns: Actual number of Deaths each day (Feb 10-17), Total Actual Mortality during the week ending Feb. 10, 1877, Average Deaths in corresponding week for the past 5 years, Annual Death rate per 1000 during week (Pop. estimated at 1,071,182), CAUSES OF DEATH (Total Deaths from all Causes, Total Zymotic Diseases, etc.), and Deaths reported during the week ending Feb. 17, 1877.

APPROVED PAPERS.

- Resolved, That Morris B. Bronner be and he is hereby appointed a Commissioner of Deeds in and for the City and County of New York, in place of Cornelius Farley, whose term of office has expired.
Adopted by the Board of Aldermen, February 8, 1877.
Approved by the Mayor, February 13, 1877.
Resolved, That Charles H. Chandler be and he is hereby reappointed a Commissioner of Deeds in and for the City and County of New York, whose term of office has expired.
Adopted by the Board of Aldermen, February 1, 1877.
Approved by the Mayor, February 6, 1877.
Whereas, It is doubtful if the Committee on Public Works, to whom was referred, at the last meeting of this Board, a preamble and resolution instructing his Honor the Mayor, in case the duties of Allan Campbell, as head of the Department of Public Works, and as President of the Consolidated Coal Company, are incompatible, to request him to resign one or the other position, is, by the provisions of the resolution, empowered to investigate the charges contained in the preamble, without being specially authorized and directed to do so by this Board; be it therefore
Resolved, That the Committee on Public Works be and is hereby authorized and directed to investigate the allegations contained in the preamble and resolution referred to, charging the Commissioner of Public Works with holding a position, in his private capacity, which precludes the faithful performance of his public duties, and to report the result of such investigation to this Board, as soon as possible.
Adopted by the Board of Aldermen, February 8, 1877.
Approved by the Mayor, February 14, 1877.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION, CORNER OF THIRD AVENUE AND ELEVENTH ST., NEW YORK, February 23, 1877.

PROPOSALS FOR 1,000 TONS OF COAL FOR THE OUT-DOOR POOR.

PROPOSALS, SEALED AND INDORSED AS above, will be received by the Commissioners of Public Charities and Correction, at their office, until 9 o'clock A. M., of Thursday, March 8, 1877, at which time they will be publicly opened and read by the head of said Department, for furnishing and delivering free of all expense...

2,000 tons of 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 eighth day of March, 1877, and in such parts of the city, from the Battery to Harlem Bridge, as may be required and ordered from time to time.

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 sufficiency of such security to be approved by the Comptroller.

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 to accept an offer for the whole bid or for any single article included in the proposal, 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.

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

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION, CORNER OF THIRD AVENUE AND ELEVENTH ST., NEW YORK, February 14, 1877.

PROPOSALS FOR DRY GOODS, GROCERIES, LEATHER, ETC.

PROPOSALS, SEALED AND INDORSED AS above, will be received by the Commissioners of Public Charities and Correction, at their office, until 9 o'clock A. M., of Tuesday, February 27, 1877, at which time they will be publicly opened and read by the head of said Department, for furnishing and delivering, at the foot of No. 2 Twenty-sixth street, free of all expense to the Department:

- 1,000 yds. Blue Check. 500 yds. Brown Check. 100 doz. Spool Cotton, No. 30. 250 doz. Men's Straw Hats. 20 bbls. Syrup. 5 bbls. Mackerel, No. 1. 50 boxes Candles. 100 lbs. Pure Mustard. 50 bbls. Dried Apples. 20 boxes Clothes Pins. 50 doz. Window Brushes. 1,000 Sides Good Damaged Sole Leather, averaging 18 lbs., well tanned and made from a hide not inferior in quality to California. 3 tons Pure White Lead, 30 at 100, 30 at 50, 60 at 25 pounds. 500 lbs. Red Lead, in 25 lbs.

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 sufficiency of such security to be approved by the Comptroller.

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 to accept an offer for the whole bid or for any single article included in the proposal, 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.

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

DEPARTMENT OF TAXES AND ASSESSMENTS.

SEWER IN ONE HUNDRED AND FIFTY-SIXTH STREET.

THE UNDERSIGNED COMMISSIONERS, DULY appointed to assess the expenses of construction of a sewer through One Hundred and Fifty-sixth street, between St. Ann's avenue and Mid Broadway, in the late town of Morrisania, Westchester County, now Twenty-third Ward of the City of New York, hereby give notice to all parties interested therein, that a report of the assessments made by them is about to be completed and signed by them, and that any of said parties will be heard, and objections thereto received at a meeting of said Commissioners to be held at the office of Meyer Butzel, No. 261 Broadway, New York City, on February 28, 1877, between the hours of 2 and 4 o'clock P. M., on that day.

HUGH FERRIGAN, WILLIAM MEIKLEHAM, MEYER BUTZEL, Commissioners.

DEPARTMENT OF TAXES AND ASSESSMENTS, NO. 32 CHAMBERS STREET, NEW YORK, January 6, 1877.

NOTICE IS HEREBY GIVEN THAT THE BOOKS of Annual Record of the Assessment upon the Real and Personal Estate of the City and County of New York for the year 1877, will be open for inspection and revision, on and after Monday, January 8, 1877, and will remain open until the 30th day of April, 1877, inclusive, for the correction of errors and the equalization of the assessments of the aforesaid real and personal estate.

All persons believing themselves aggrieved must make application to the Commissioners during the period above mentioned, in order to obtain the relief provided by law. By order of the Board,

ALBERT STORER, Secretary.

GRADING ONE HUNDRED AND FORTY-THIRD STREET.

THE UNDERSIGNED COMMISSIONERS, DULY appointed to assess the expenses of regulating and grading One Hundred and Forty-third street, from Willis avenue to St. Ann's avenue, in the late town of Morrisania, Westchester County, now Twenty-third Ward of the City of New York, hereby give notice to all parties interested therein, that a report of the assessments made by them is about to be completed and signed by them, and that any of said parties will be heard, and objections thereto received at a meeting of said Commissioners to be held at the office of Meyer Butzel, No. 261 Broadway, New York City, on February 28, 1877, between the hours of 2 and 4 o'clock P. M., on that day.

HUGH FERRIGAN, WILLIAM MEIKLEHAM, MEYER BUTZEL, Commissioners.

CORPORATION NOTICES.

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

- No. 1. Sewer in One Hundred and Fifty-first street, between Tenth avenue and Boulevard. No. 2. Sewer in Madison avenue, between One Hundred and Twenty-seventh and One Hundred and Twenty-eighth streets. No. 3. Sewer in Fourth avenue, east side, between Eighty-fifth and Eighty-eighth streets. No. 4. Extension of sewer in Thirty-fifth street, between Ninth and Tenth avenues, westerly to within 70 feet of the Tenth avenue. No. 5. Basin and culvert on the northeast corner of Birmingham and Madison streets. No. 6. Basins on the northeast corner of Twenty-second street and Thirteenth avenue, and northeast and southeast corners of Twenty-fourth street and Thirteenth avenue. No. 7. Basin on the southwest corner of Fifty-fourth street and Eleventh avenue. No. 8. Basin on the southeast corner of One Hundred and Eighth street and Fifth avenue. No. 9. Basin on East Third street, in front of Nos. 395 and 397. No. 10. Flagging and reflagging sidewalks of Seventy-ninth street, from Fourth to Fifth avenue. No. 11. Belgian pavement in Sixty-seventh street, from Third to Fifth avenue. No. 12. Belgian pavement in Sixtieth street, from First avenue to East river. No. 13. Belgian pavement in Seventy-sixth street, from Second to Third avenue. No. 14. Belgian pavement in Sixty-third street, from Second to Third avenue. No. 15. Belgian pavement in First avenue, from One Hundred and Sixtieth to One Hundred and Twenty-fifth street.

The limits embraced by such assessments include all the several houses and lots of ground, vacant lots, pieces and parcels of land, situated on the southeast corner of One Hundred and Fifty-first street, between Tenth avenue and Boulevard.

- No. 1. Both sides of One Hundred and Fifty-first street, between Tenth avenue and Boulevard. No. 2. Both sides of Madison avenue, between One Hundred and Twenty-seventh and One Hundred and Twenty-eighth streets, and south side One Hundred and Twenty-eighth street, between Madison and Fifth avenues. No. 3. East side of Fourth avenue, between Eighty-fifth and Eighty-eighth streets. No. 4. Both sides of Thirty-fifth street, extending 150 feet easterly from the easterly line of Tenth avenue. No. 5. East side of Birmingham street, between Henry and Madison streets. No. 6. Both sides of Twenty-fourth street, between Eleventh and Thirteenth avenues, and east side of Thirteenth avenue, between Twenty-third and Twenty-fifth streets; also, north side of Twenty-second street, between Eleventh and Thirteenth avenues, and east side Thirteenth avenue, between Twenty-second and Twenty-third streets. No. 7. West side of Eleventh avenue, between Fifty-third and Fifty-fourth streets. No. 8. East side of Fifth avenue, between One Hundred and Seventh and One Hundred and Eighth streets. No. 9. North side of East Third street, between Mangin and Lewis streets, and east side of Lewis street, between Third and Fourth streets. No. 10. Both sides of Seventy-ninth street, from Fourth to Fifth avenue. No. 11. Both sides of Sixty-seventh street, from Third to Fifth avenue, and to the extent of half the block at the intersecting avenues. No. 12. Both sides of Sixtieth street, from First avenue, to the East river, and to the extent of half the block at the intersecting avenues. No. 13. Both sides of Seventy-sixth street, from Second to Third avenue, and to the extent of half the block at the intersecting avenues. No. 14. Both sides of Sixty-third street, from Second to Third avenue, and to the extent of half the block at the intersecting avenues. No. 15. Both sides of First avenue, from One Hundred and Sixtieth to One Hundred and Twenty-fifth street, and to the extent of half the block at the intersecting streets.

All persons whose interests are affected by the above-named assessments, and who are opposed to the same, or either of them, are requested to present their objections in writing to the Board of Assessors, at their office, No. 19 Chatham street, within thirty days from the date of this notice.

THOMAS B. ASTEN, JOHN MULLALLY, EDWARD NORTH, WILLIAM L. WILEY, Board of Assessors.

OFFICE BOARD OF ASSESSORS, NEW YORK, February 3, 1877.

NOTICE IS HEREBY GIVEN THAT THE following Assessment Lists have been received by the Board of Assessors, from the Commissioner of Public Works, for—

- No. 1. Regulating, grading, setting curb and gutter, and flagging One Hundred and Thirty-third street, from Tenth avenue to the Hudson river. No. 2. Belgian pavement in the roadway over the Fourth avenue, at Seventy-fourth street, and curb and gutter the four corners of Seventy-fourth street, at its intersection with Fourth avenue. No. 3. Laying crosswalks at the intersection of Madison avenue and Eighty-ninth, Ninetieth, Ninety-first, Ninety-third, and Ninety-fourth streets (except Eighty-ninth and Ninetieth streets). No. 4. Paving, with Telford-macadamized pavement, setting curb, and flagging, One Hundred and Sixteenth street, between Sixth and Seventh avenues. No. 5. Sewer in One Hundred and Fifty-first street, between Tenth avenue and Boulevard. No. 6. Sewer, with branches in Broadway, between Manhattan and One Hundred and Thirty-third streets. No. 7. Regulating, grading, setting curb and gutter, and flagging, One Hundred and First street, between the Boulevard and Public Drive and Riverside Park. No. 8. Setting curb and gutter stones, and flagging in One Hundred and Ninth street, from Third to Fifth avenue.

OFFICE BOARD OF ASSESSORS, NO. 19 CHATHAM STREET, NEW YORK, February 5, 1877.

JOHN R. MUMFORD, Secretary.

THE CITY RECORD.

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

POLICE DEPARTMENT.

POLICE DEPARTMENT, CITY OF NEW YORK, PROPERTY CLERK'S OFFICE, 300 MULBERRY STREET, NEW YORK, January 26, 1877.

OWNERS WANTED BY THE PROPERTY Clerk of the Police Department, City of New York, 300 Mulberry street, Room 30, for the following property now in his custody without claimants:

Ten revolvers, boat, coffee, gold and silver watches, butter, wagon, robes, blankets, male and female clothing, liquor and small amounts of money taken from prisoners.

C. A. ST. JOHN, Property Clerk.

FINANCE DEPARTMENT.

DEPARTMENT OF FINANCE, BUREAU FOR THE COLLECTION OF ASSESSMENTS, ROTUNDA, NEW COURT-HOUSE, NEW YORK, February 21, 1877.

NOTICE TO PROPERTY-HOLDERS.

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

CONFIRMED FEBRUARY 14, 1877.

- Sixty-ninth street, regulating, curb, gutter, and flagging, from Third avenue to East river. One Hundred and Twenty-ninth street, grading, from Third avenue to Elton avenue. Madison avenue, crosswalks, at each intersection with One Hundred and Twentieth, One Hundred and Twenty-first, One Hundred and Twenty-second, One Hundred and Twenty-third, One Hundred and Twenty-fourth, One Hundred and Twenty-fifth, One Hundred and Twenty-sixth, One Hundred and Twenty-seventh, One Hundred and Twenty-eighth, One Hundred and Twenty-ninth, One Hundred and Thirtieth, One Hundred and Thirty-first, and One Hundred and Thirty-second streets. Fourth avenue, crosswalks, at intersection with Sixty-fifth street. Bloomfield street, curb, gutter, and flagging, between West street and Thirteenth avenue. Seventieth street, curb, gutter, and flagging, from Lexington to Madison avenue. One Hundred and Sixteenth street, curb, gutter, and flagging, from Seventh to Eighth avenue. Eleventh avenue, east side, curb, gutter, and flagging, between Thirty-sixth and Thirty-seventh streets. One Hundred and Forty-fifth street, paving, curb, gutter, and flagging, from Seventh avenue to Boulevard. Thirty-sixth street, paving, from Eleventh avenue to North river. Fortieth street, paving, from First to Second avenue. Eighty-second street, paving, from Second to Third avenue. Manhattan street, paving, from Avenue St. Nicholas to One Hundred and Twenty-fifth street. Centre street, sewer, between Pearl and Canal streets. Avenue A, sewer, between Eighty-ninth and Ninety-second streets, with branches. One Hundred and Sixteenth street, basins, northeast and southeast corners of Sixth avenue. Basin, southeast corner Forty-first street and Seventh avenue. Basins, southwest corner Forty-fifth street and Broadway. Basins, northwest corner Fifty-third street and Sixth avenue. All payments made on the above assessments on or before April 22, 1877, 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.

EDWARD GILON, Collector of Assessments.

DEPARTMENT OF FINANCE, BUREAU FOR THE COLLECTION OF ASSESSMENTS, ROTUNDA, NEW COURT-HOUSE, NEW YORK, January 10, 1877.

NOTICE TO PROPERTY-HOLDERS.

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

CONFIRMED NOVEMBER 28, 1876.

Relative to acquiring right and title to the lands required in the City of New York, for the "Suspension Bridge" across the Harlem river, not more than half a mile north of "High Bridge." All payments made on the above assessment on or before March 10, 1877, 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.

EDWARD GILON, Collector of Assessments.

REAL ESTATE RECORDS.

THE ATTENTION OF LAWYERS, REAL Estate Owners, Monetary Institutions engaged in making loans upon real estate, and all who are interested in providing themselves with facilities for reducing the cost of examinations and searches, is invited to these Official Indices of Records, containing all recorded transfers of real estate in the City of New York from 1653 to 1857, prepared under the direction of the Commissioners of Records. Grants, grantees, suits in equity, insolvents' and Sheriff's sales, in 61 volumes, full bound, price, \$100 00. The same, in 25 volumes, half bound, price, 50 00. Complete sets, folded, ready for binding, price, 15 25. Records of Judgments, 25 volumes, bound, price, 10 00. Orders should be addressed to "Mr. Stephen Angell, Comptroller's Office, New County Court-house."

JOHN KELLY, Comptroller.

COMPTROLLER'S OFFICE, NEW YORK, February 6, 1877.

DEPARTMENT OF FINANCE, BUREAU FOR THE COLLECTION OF ASSESSMENTS, ROTUNDA, NEW COURT-HOUSE, NEW YORK, January 23, 1877.

NOTICE TO PROPERTY-HOLDERS.

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

CONFIRMED JANUARY 17, 1877.

Setting curb and gutter stones, and flagging full width in Madison avenue, from Sixtieth to Seventieth street. All payments made on the above assessment on or before March 24, 1877, 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.

EDWARD GILON, Collector of Assessments.

DEPARTMENT OF FINANCE, BUREAU FOR THE COLLECTION OF ASSESSMENTS, ROTUNDA, NEW COURT-HOUSE, NEW YORK, January 6, 1877.

NOTICE TO PROPERTY-HOLDERS.

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

CONFIRMED DECEMBER 28, 1876.

- One Hundred and Fifth street—Paving between First and Third avenues. One Hundred and Thirty-first street—Paving between Fourth and Fifth avenues. Madison avenue—Paving between One Hundred and Twenty-first and One Hundred and Twenty-fifth streets. Ninety-sixth street—Regulating, grading, etc., between Eighth avenue and Boulevard. Bogart street—Curb, gutter, and flagging, between West street and Thirteenth avenue. West street—Curb, gutter, and flagging, west side, between Gansevoort and Bloomfield streets. Fifth avenue—Regulating, grading, etc., between Ninetieth and One Hundred and Twentieth streets. CONFIRMED DECEMBER 29, 1876. Seventy-seventh street—Regulating, grading, etc., between First avenue and East river. Ninetieth street—Regulating, grading, etc., between Eighth and Tenth avenues. Ninety-second street—Regulating, grading, etc., between Broadway and Boulevard. One Hundred and Thirtieth street—Regulating, grading, etc., between Sixth and Seventh avenues. Twenty-first street—Paving between Tenth and Thirtieth avenues. Eighty-second street—Paving between Madison and Fifth avenues. One Hundred and Twenty-fourth street—Paving between Sixth and Seventh avenues. One Hundred and Thirty-first street—Paving between Fifth and Sixth avenues. Lexington avenue—Crosswalks at Seventy-ninth, Eightieth, and Eighty-second streets. Eighth avenue—Sewer between Eighty-fifth and Ninety-second streets, with branches. One Hundred and Forty-second street—Outlet sewer between Boulevard and Hudson river. Boulevard (Road or Public Drive)—Regulating, grading, and superstructure, from north side circle at Broadway, Eighth avenue, and Fifty-ninth street to south side One Hundred and Fifty-fifth street. All payments made on the above assessments on or before March 7, 1877, 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.

EDWARD GILON, Collector of Assessments.

WILLIAM KENNELLY, AUCTIONEER.

REAL ESTATE BELONGING TO THE CORPORATION of the City of New York, to be leased at auction, on Saturday, February 24, 1877.

The leases of the following described property belonging to the Corporation of the City of New York, will be sold at public auction at the New County Court-house, on Saturday, February 24, 1877, at 11 o'clock A. M., for the term of two years from May 1, 1877, except as otherwise herein stated:

- No. 1146 Broadway (from March 1, 1877, to May 1, 1879). No. 18 Renwick street. No. 128 West Broadway. No. 202 West Thirty-first street. No. 594 Grand street. No. 100 W. 107th street. No. 442 West Thirty-third street. Nos. 106 & 108 East Fi tieth street. No. 458 East Houston street. No. 52 Spring street. No. 352 West Thirty-fifth street. No. 57 Chatham street. Nos. 81 and 83 Chatham street. No. 85 Chatham street. No. 91 Chatham street. No. 93 Chatham street. No. 61 Thompson street. East side Thirteenth avenue, between Bloomfield and West Twelfth streets. Nos. 61 to 72 (Fort Gansevoort map). West side Third avenue, between Sixty-sixth and Sixty-seventh streets, 8 lots. West side Third avenue, between Sixty-seventh and Sixty-eighth streets, Nos. 1 to 7. South side Sixty-eighth street, between Third and Lexington avenues, Nos. 10 to 16. East side Lexington avenue, between Sixty-seventh and Sixty-eighth streets, Nos. 22 to 25. North side Sixty-seventh street, between Third and Lexington avenues, Nos. 26 to 30, 31 to 33. Stables on Tompkins and Mangin streets, 79 ft. 6 in. x 200 feet, 123 feet north of Rivington street. Stables on south side Twenty-fourth street, 300 feet west of Tenth avenue, 50 x 98.9. Fulton Market—Cellars Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, and 21. Washington Market—Cellars Nos. 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, and the cupola. Centre Market—Cellars Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, and rooms on second floor. Essex Market—Cellars Nos. 1 (4 small), 2, 3, 4, 5, 6, 7, 8, 9, and 10. Franklin Market—Cellars Nos. 1, 2, 3, 4, 5, 6, and first and second floors. Clinton Market—Rooms over Market. Gouverneur Market—Market building and cellar. Jefferson Market—Room on second floor. Union Market—Room on third floor. Old Catharine Fish Market—Premises formerly occupied by the Market. Hay Scales, near Tompkins Market, in accordance with the following

TERMS OF SALE.

Twenty per cent. on the yearly rent bid for each parcel to be paid to the Collector of City Revenue at the time and place of sale; and the successful bidder will be required, at the same time, to have an obligation executed by two sureties, to be approved by the Comptroller, for carrying into effect the terms of sale.

Twenty per cent., when paid, will be credited on the first quarter's rent; or forfeited, if the lessee does not execute the lease and bond within fifteen days after the sale; and the Comptroller shall be authorized, at his option, to resell the premises bid off by those failing to comply with the terms as above; and the party so failing to comply to be liable for any deficiency that may result from such resale.

No person will be received as lessee or surety who is delinquent on any former lease from the Corporation. No bid will be accepted from any person who is in arrears to the Corporation upon debt or contract, or who is a defaulter, as security or otherwise, upon any obligation to the Corporation. (Sec. 99 of Charter of 1873.)

The leases will contain the usual covenants and conditions, reserving to the Corporation the right to cancel the lease whenever the premises may be required by them for public purposes.

All repairs will be made at the expense of the lessees, and no deduction whatever will be allowed for damage by reason of any sickness or epidemic that may prevail in the city during the continuance of the lease.

The lessees will be required to give a bond for double the amount of the annual rent, with two sureties, to be approved by the Comptroller, conditioned for the payment of the rent quarter-yearly, and the fulfillment on their part of the covenants of the lease.

COMPTROLLER'S OFFICE, NEW YORK, February 13, 1877.

JOHN KELLY, Comptroller.