

# THE CITY RECORD.

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## DEPARTMENT OF TAXES AND ASSESSMENTS.

### Report of the Commissioners.

To the Hon. SMITH ELY, Jr., Mayor, etc.:

SIR—The business of the Department of Taxes and Assessments, so far as it relates to the assessments upon property, for the entire year, is brought to a close at the end of the current quarter, to wit: the 30th day of June.

The general business characteristics of the year present features similar to those of several years preceding. The number of failures in 1877 as compared with the previous years has but slightly diminished, and the amount involved in such failures varies from the total sum for the year 1876 by only half a million of dollars. The following shows the number of failures for several years in the City of New York, and in the country at large:

Failures in the City of New York—	1873.	1874.	1875.	1876.	1877.
Number.....	644	645	951	887	865
Amount.....	\$92,635,000	\$32,583,000	\$49,203,667	\$33,244,018	\$32,490,974
Failures in the United States—	1873.	1874.	1875.	1876.	1877.
Number.....	5,183	5,830	7,740	9,092	8,872
Amount.....	\$228,499,000	\$155,239,000	\$201,060,353	\$191,117,786	\$190,609,936

Statistics, perhaps, represent but feebly and imperfectly the sentiment of depression and distrust which has pervaded the community; stifling enterprise, hindering improvements, and pressing with relentless severity upon the numerous class dependent upon the proceeds of their daily labor for support.

There have, however, been some gleams of brightness. The construction of the Gilbert (now Metropolitan) Elevated Railroad on the west side, and of the New York Elevated Railroad on the east side of the city, and the improvement of the line of the latter company on the west side, promise to bring into use property which has been neglected by reason of the difficulty in obtaining ready access thereto. It is hoped and believed that the improved facilities afforded by these means of rapid transit will bring into use tracts of remote city property, which are, at present, a heavy burden to their owners, and convert such properties into sources of income.

The essential element upon which these expectations are based is, that the ready access to homes of moderate cost will turn the tide of emigration, which has been setting from this city toward other counties and States, and bring back within the city limits many thousands who could not afford to pay for residences in the central portion of the city; and so have sought in other counties dwellings, the rentals of which have been within their means. The full benefits to be derived from the new system of transit cannot be realized until use has demonstrated the reliability of the means of travel, and dwellings have been erected at moderate cost upon low-priced lots of liberal area. For it is idle to expect that the family now domiciled in another county, in a residence upon a lot of a quarter or half an acre in dimensions, will, at the beck of even an elevated road surrender the advantages such surroundings afford for a family of children, unless similar advantages shall be offered here.

### REAL ESTATE.

The assessed value of real estate was, for

1877.	1878.
\$895,063,933.	\$900,855,700.

The increase is \$5,791,767.

The value of the new buildings and improvements during the year was \$16,574,539.

The following table shows the value of new buildings and improvements in each year since 1873:

	NEW YORK.	ALTERATIONS	TOTAL.
1873.....	\$22,276,645	\$3,496,995	\$25,773,640
1874.....	16,798,997	3,616,112	20,415,109
1875.....	18,072,850	3,076,473	21,149,323
1876.....	15,898,240	3,635,478	19,533,718
1877.....	13,349,414	3,215,125	16,574,539

It will be seen that the increase in assessed value is less than the value of new buildings for the year. This is owing to the reduction in the assessments upon unimproved property in certain districts, and upon improved property in sections where the decline in values has been in excess of the average.

While the value of the new buildings in 1877 is less than in previous years, the number of buildings is greater, for, owing to the low prices for materials and labor, more work can be done for less money. There were 1,191 new buildings begun in 1876, and 1,316 in 1877. In 1876 the number of buildings under alteration was 1,177, and in 1877 1,308. The Nineteenth Ward, as for some years past, had within its bounds more new buildings than any other ward.

The real estate market has been stagnant and depressed, and large parcels of unimproved property, when forced upon the market at public sale, have disappointed the expectations, or, at least, the hopes, of owners. Yet the owners of real estate, which is not overloaded by mortgage, felicitate themselves when they compare their position with that of other investors. The investor in speculative stocks has found himself bankrupt; most railroad companies are in a similar condition; many manufacturing stocks have ceased to pay dividends; merchandise has depreciated from 40 to 70 per cent.; trade debts have to a large extent proved worthless; and amidst all these wrecks improved real estate stands—not unharmed or unimpaired in value—but still, as compared with other interests, sounder, stronger, more hopeful than almost any.

It is not strange that, with reduced incomes from rents, and in too many cases, under the pressure of very heavy mortgages, some parties interested in real estate should have expressed the wish that relief might be afforded by a general reduction of assessed values. But little consideration, however, is necessary to show that such a procedure would disappoint any expectations that might be based upon it.

In an address before the Finance Committee of the Board of Aldermen, February 19, 1875, one of the Commissioners said:

"Now, the question arises what shall be the remedy? It may be asked why do not the Tax Commissioners themselves apply a remedy by a general reduction of say twenty-five per cent. in the assessed valuation of the city? This, to some, would seem an easy remedy, but it would be far easier

for the State Board of Equalization to restore the assessment, by a single dash of the pen, as would certainly be done. The ultimate power is in that Board, and as I have said, the gentlemen constituting it are of high intelligence, not to be deceived by so obvious a trick when it is opposed by their convictions or, if you prefer, by their prejudices. I leave out of view in this connection the obligation to adhere to some fair construction of the law of assessments, as well as the injurious effect which would ensue upon the credit of the city and her merchants, if such a decline in the value of the property in New York were officially promulgated."—*Doc. 3, 1875, Board of Aldermen, p. 21.*

In the Annual Report for 1876 the Commissioners said:  
"A few taxpayers have urged the Board to place the assessments for the current year upon a basis of sixty per cent. of present values. While giving to such views a respectful consideration, the Commissioners would have been recreant to duty had they yielded to the solicitation, for the following reasons:

"Such a reduction would have been but a mockery of the real desire of the taxpayer, which is that the dollars demanded by his tax-bill shall be fewer in number, a result which cannot be attained by the mere juggle of a general reduction of valuations, accompanied, as it must be, by an increase of the rate of tax. It needs no argument to prove that the tax on \$100 of valuation at one per cent. is precisely the same as the tax on \$1 of valuation at one hundred per cent.

"To have made such a reduction at a time of commercial gloom and disaster, would have inflicted a blow upon the credit of the city, and her merchants and traders, which would have reacted upon the owners of real estate, whose interests are inseparable from the interests of those whose capital and occupancy alone give value to the real estate of the city.

"New York City has, by a persistent course of law-abiding assessments, and a resolute demand for a recognition of that fact, exercised an influence upon other counties, resulting in an increased valuation, from 1873 to 1875, of \$310,676,789,\* in those counties, as will hereafter be shown more fully.

"Thus, it will be seen that to have complied with the request referred to would have been illegal, useless, and injurious. It is proper to say that those taxpayers who have been put in possession of the views of the Board upon this point have, with one or two exceptions, fully concurred therein.

"The Commissioners are profoundly impressed with the anxieties and distresses of the owners of real estate, arising from diminished incomes and burdensome taxation. But the pen of the assessor is not a magician's wand which, by a reduction of assessments, can also reduce taxation. Relief can only be found in a reduced scale of expenditure; and this Department has not been exceeded by any other in the vigor of its movements in the direction of economy. Nor has it yet exhausted its efforts in that behalf."—*Report for 1876, pp. 5 and 6.*

It is not, of course, supposed that the repetition of these statements adds anything to their force. But they possess intrinsic weight, because they present facts.

A step has been taken toward improving the terminal facilities of this port, which it is hoped may be but the precursor of others in the same direction. Every addition to the means of transacting business at this port with cheapness and dispatch, adds to the general welfare.

Such addition may, for the moment, seem to affect injuriously some special interest. But the law of compensation quickly restores an equilibrium, the general welfare is enhanced, and this great city, too long fettered by obstructive usages and laws, moves forward with accelerated activity. As public sentiment is quickened by the competition of other marts, and public intelligence is enlightened by a knowledge of the conditions of the highest prosperity, it is hoped that other hindrances may be swept away.

### PERSONAL PROPERTY.

The assessments for personal property against residents and non-residents vary but little from those of 1876. They are as follows:

	1877.	1878.
Residents.....	\$118,832,577	\$119,619,355
Non-residents.....	13,581,309	12,733,400
Shareholders of banks.....	73,614,274	65,179,320
Total.....	\$206,028,160	\$197,532,075

While there is but little variation in the assessments upon residents and non-residents in the aggregate, the changes in detail are very numerous. Many who were assessed in 1877 have failed or removed, while many new names are inserted, and the amounts assessed to others increased.

The assessments upon the shareholders of banks since 1873 have been as follows:

1873.....	\$77,650,395 00
1874.....	74,897,570 00
1875.....	73,390,989 00
1876.....	85,145,116 00
1877.....	73,614,274 00
1878.....	65,179,320 00

The sum assessed for 1878 is less than in any year since the present method of assessment was adopted, under the act of 1866.

The decrease of \$8,434,954 for 1878 is caused chiefly by the reduction of the capital of nine banks to the extent of \$7,410,000, and the abandonment of business by two banks with \$300,000 capital. One new bank, with a capital of \$300,000, has commenced business, and one bank has increased its capital \$50,000. Several of the banks have met with considerable losses, reducing the value of their shares.

It will be seen that the bank capital assessed in 1875 was \$73,000,000, in 1876, \$85,000,000, and in 1878, \$65,000,000. The increase in 1876 was effected under a construction of the law of 1866 which had not previously been enforced—a construction which was judicially evolved from a controversy between two banks in another city. The dictum of the Court in that case compelled a recognition by the Commissioners of the construction then placed upon the law.

In their report for the quarter ending December 31, 1876, the Commissioners in announcing the decision in their favor by the Court of Appeals, said:

"The assessments upon shareholders of banks during the past three years have been as follows:

1874.....	\$74,897,570 00
1875.....	73,390,989 00
1876.....	85,145,116 00

"This is exclusive of the real estate belonging to banks, which is assessed in common with other real estate, and in 1876 amounted to \$10,395,256, being \$116,149 less than in 1875. The net increase of the assessments upon banks and their shareholders in 1876 over those of 1875 was therefore \$11,754,127.

"The Commissioners having discharged their duty in such a manner as to meet the approval of the highest courts in the State, and the immediate result being an addition to the tax-roll of \$11,754,127, it would seem that the action and its results should be an occasion of felicitation to the general tax-payers. But there is another side to the picture. So soon as it is ascertained beyond question that the method of assessment is legal, the property assessed begins to move away from the imposition of the tax, and in another year the assessment upon the shareholders of banks will probably be less than in 1875. This result will be reached by the distribution, in some cases, of the surplus, reducing it to the minimum required by law, and in other cases by a reduction of capital.

"The depression in business, and the resulting decline in prices of most commodities, require a smaller amount of capital for the same volume of trade, and is a factor not to be ignored; but its presence does not diminish the force of the statements made herein.

"The addition of nearly \$12,000,000 of assessable property to the tax rolls was for the moment a boon to the owners of real estate, for to some extent it diminished their burden of taxation. But when the capital assessed is withdrawn the advantage is lost, and still the general tax-payer seems to have been a gainer, at least to the extent of the temporary benefit he derived from the enlarged basis of taxation. This would be true if the capital were withdrawn from taxation only, but unfortunately it is withdrawn from actual use, in the forms in which civilization and commercial habit and usage have made it most available.

"New York is a commercial city. All its prosperity, all its greatness, all its renown, are due to capital. Manhattan Island to-day would be worth but little more than it was in 1626, when Peter Minuit paid twenty-four dollars to the Indian proprietors for it, if capital in its varied forms had not been applied to it. The continuance of its prosperity and greatness depends, and always must depend, upon the freest use of capital within its gates. Personal property, in certain forms, will bear a moderate degree of taxation, but when severely taxed it escapes—it can't be held for taxation. Just as some material objects may be held by a gentle pressure, but as soon as the pressure becomes severe, they elude the grasp, and the hand is left empty."

It is with profound regret that the Commissioners present, in this report, figures which justify the apprehensions expressed a year and a half ago.

\* Increased to \$579,640,104 in 1876.

That an increase in the assessed value of real estate should occur while the assessed value of personal property has declined, is a result in part of the operation of the laws which control investments, and in part, of the condition of trade. It has been shown on a previous page that the value of new buildings and improvements in 1877 exceeded \$16,000,000, which is but another way of stating the fact that \$16,000,000 worth of personal property has been converted into \$16,000,000 worth of real estate. If it were possible to reach, for taxation, all the personal property so changed in its use, the report should show an increase of \$16,000,000 in the assessed value of real estate, at the expense of a decrease of \$16,000,000 in the assessed value of personal estate. Ordinarily, as in former "flush times," the diversion of personal to real estate has for compensation, the accumulated profits of the business and traffic of the year. But at present the balance is, for the most part, upon the wrong side of the ledger—an accumulation of losses rather than profits. While it is true that the \$16,000,000 of additional real estate is the product of the investment of a similar sum of personal property, it is also true that a considerable portion of this sum is obtained from institutions whose assets are not subject to taxation by law, or from the proceeds of exempt securities, such as United States bonds, or other similar property.

That the operation of such agencies produces similar results elsewhere, under the laws of trade which control investments, is proved by the recent assessments in the City of Baltimore, a city whose trade and general condition resemble, in many of their features, those of the city. The assessments there were for

	Real Estate.	Personal Estate.
1877	\$171,676,549 00	\$83,323,451 00
1878	179,852,716 00	74,094,582 00
Increase.	\$8,176,167 00	Decrease.. \$9,228,869 00

The decline in the proceeds of the assessments upon personal property in this city for several years past is much less than the decline in the nominal assessments. The largest amount of assessments upon personal property, upon which taxes were ever collected was \$265,000,000, in 1870.

For 1876 taxes were collected upon \$210,000,000, a decline of \$55,000,000, or 21 per cent., which is, of course, much less than the average decline in the value of such personal property as is subject to taxation, under the grossly defective laws of this State. The collection of the personal taxes for 1877 are not yet completed, but they are so far advanced as to make it probable that the collection will approximate very nearly to the gross assessment. This improvement in administration has been the result of very great pains in this Department in the elimination of worthless names, and of increased energy in the collecting officers.

The outlook for the immediate future in general business is, perhaps, more hopeful than at a similar period last year. The aggregate imports and exports from the port of New York show a gratifying increase over those of 1876. The exports (exclusive of specie) have never been equalled, except in a single year—1873.

In the export of bread stuffs New York has fallen greatly behind, but in other staples, such as provisions and petroleum, the increase has been enormous.

If a financial policy shall be settled and adhered to; if the possibilities of the city shall be clearly discerned and wisely developed; if distrust shall be displaced by confidence, and gloom by hope; if the claims of the city for the amelioration of obstructive legislation shall be recognized; and if judicious economy shall be enforced in city administration, every interest included in the designation—Real and Personal—will feel the impulse, and long years of prosperity will leave the memory of the depression of the current times as a tradition of doubtful authenticity.

Relative Value of the Real and Personal Estate in the City and County of New York, as Assessed for 1877 and 1878.

WARDS.	ASSESSMENTS FOR 1877.	ASSESSMENTS FOR 1878.	INCREASE.	DECREASE.
First	\$51,262,006	\$50,995,556	.....	\$273,450
Second	28,056,500	27,815,500	.....	241,000
Third	32,735,900	32,830,300	.....	.....
Fourth	12,605,775	12,399,975	.....	205,800
Fifth	38,587,950	38,577,700	.....	10,250
Sixth	21,419,050	21,361,250	.....	57,800
Seventh	15,932,100	16,118,850	.....	.....
Eighth	34,789,142	34,438,542	.....	350,600
Ninth	26,097,850	26,300,300	.....	202,450
Tenth	17,316,950	17,193,750	.....	123,200
Eleventh	14,938,870	15,674,420	.....	735,550
Twelfth	65,819,030	65,599,925	.....	219,105
Thirteenth	9,783,100	9,819,250	.....	36,150
Fourteenth	22,290,247	22,287,837	.....	2,410
Fifteenth	51,775,513	50,944,070	.....	831,443
Sixteenth	32,544,500	33,348,000	.....	803,500
Seventeenth	31,707,400	31,784,950	.....	77,550
Eighteenth	66,583,500	67,057,550	.....	474,050
Nineteenth	120,350,555	123,310,655	.....	2,960,100
Twentieth	37,087,750	37,693,650	.....	605,900
Twenty-first	73,039,250	74,204,000	.....	1,164,750
Twenty-second	67,392,100	68,561,125	.....	1,169,025
Twenty-third	13,205,250	13,138,975	.....	66,275
Twenty-fourth	9,647,645	9,400,170	.....	247,475
	\$895,063,933	\$900,855,700	\$8,480,575	\$2,688,808
<b>Personal Estate.</b>				
Resident	\$118,832,577	\$119,619,355	786,778	.....
Non-resident	13,581,309	12,733,400	.....	847,909
Shareholders of Banks	73,614,274	65,179,320	.....	8,434,954
	206,028,160	197,532,075	.....	.....
Total Real and Personal for 1877	\$1,101,092,093	Total for 1878	\$1,098,387,775	Total Inc. \$9,267,353
Total Valuation for 1877	\$1,101,092,093	Total Increase	\$9,267,353	Total Dec. \$11,971,671
Total Valuation for 1878	\$1,098,387,775	Total Decrease	\$11,971,671	.....
Decrease in 1878	\$2,704,318	Net Decrease	\$2,704,318	.....

PERSONAL ESTATE.

The following table exhibits the assessments on personal property in the City of New York, for the years 1876, 1877, and 1878:

	1876.	1877.	1878.
Resident	\$118,989,535	\$118,832,577	\$119,619,355
Non-resident	14,491,527	13,581,309	12,733,400
Shareholders of Banks	85,145,117	73,614,274	65,179,320
Totals	\$218,626,179	\$206,028,160	\$197,532,075

NUMBER OF ASSESSMENTS.

The following table exhibits the number of names assessed for personal property, the number of applications for relief, the number proving to be exempt, and the number passed into the Receiver's books, for the years 1876, 1877, and 1878:

	1876.	1877.	1878.
Names on rolls at opening	13,054	16,619	15,948
Applications for reductions	5,670	8,600	9,566
Erased, not liable	3,821	6,100	5,462
Retained on Receiver's books	9,233	10,519	10,486

The number of banks and shareholders for the years 1876, 1877, and 1878, respectively, was as follows:

	1876.	1877.	1878.
Number of Banks	77	75	73
Number of Shareholders	25,698	24,649	24,979

The following table exhibits the total valuations on real and personal estate for the years 1876, 1877, and 1878:

	1876.	1877.	1878.
Real Estate	\$892,287,015	\$895,063,933	\$900,855,700
Resident Personal	118,989,535	118,832,577	119,619,355
Non-resident Personal	14,491,527	13,581,309	12,733,400
Shareholders of Banks	85,145,117	73,614,274	65,179,320
Totals	\$1,110,913,194	\$1,101,092,093	\$1,098,387,775

ANNUAL EXEMPTIONS.

By the Laws of this State, the personal property of every minister of the gospel or priest of any denomination, or the real estate of every such minister or priest, to the extent of \$1,500, is exempt from taxation. The amount of property exempted under these provisions for 1878, is \$99,000.

The law granting an exemption of \$1,000 to each officer, musician, and private in the National Guard having been repealed, no exemptions to such parties have been allowed.

ASSESSMENTS UPON REAL ESTATE.

The number of pieces or plots of real estate upon the assessment rolls was, for 1876, 148,130; in 1877, 149,541; and in 1878, 151,058.

During the time the books were open, from the second Monday in January to the 30th day of April, to receive applications from parties considering themselves aggrieved by assessments upon their property, there were received, in 1876, 7,571 applications; and for a like time in 1877 there were received 8,192 applications; and during the same period in 1878 there were received 8,763 applications.

TOTAL NUMBER OF ASSESSMENTS.

	1876.	1877.	1878.
Number of pieces of Real Estate	148,130	149,541	151,058
Number of names on Personal Books	13,054	16,619	15,948
Number of Shareholders of Banks	25,698	24,649	24,979
Total number of Assessments	186,252	190,809	191,985

Respectfully submitted,  
JOHN WHEELER,  
JOHN N. HAYWARD,  
GEO. H. ANDREWS, }  
Commissioners  
of Taxes  
and Assessments.

NEW YORK, June 28, 1878.

LAW DEPARTMENT.

Statement and Return of Moneys received by WILLIAM A. BOYD, Corporation Attorney, for the month of June, 1878, rendered to the Comptroller in pursuance of the provisions of Section 26, Article 1, Chapter 5, of the Revised Ordinances of 1866; and of Sections 38 and 96 of Chapter 335 of the Laws of 1873.

DATE.	WHAT FOR.	JUDGMENTS.	PENALTIES.	COSTS.	TOTAL AMOUNT.
June 1	Violation of Corporation Ordinance	.....	\$5 00	\$2 50	\$7 50
" 3	"	.....	35 00	25 00	60 00
" 4	"	.....	10 00	22 50	32 50
" 6	"	.....	27 50	20 00	47 50
" 7	"	.....	29 00	42 50	71 50
" 8	"	.....	55 00	85 00	140 00
" 10	"	.....	30 00	25 00	55 00
" 11	"	.....	.....	22 50	22 50
" 12	"	.....	20 00	10 00	30 00
" 13	"	.....	32 50	50 00	82 50
" 14	"	.....	27 50	47 50	75 00
" 15	"	.....	15 00	25 00	40 00
" 17	"	.....	15 00	5 00	20 00
" 19	"	.....	10 00	10 00	20 00
" 20	"	.....	5 00	7 50	12 50
" 21	"	.....	5 00	5 00	10 00
" 22	"	.....	5 00	10 00	15 00
" 24	"	.....	5 00	5 00	10 00
" 25	"	.....	20 00	17 50	37 50
" 26	"	.....	40 00	50 00	90 00
" 27	"	.....	15 00	10 00	25 00
" 28	"	.....	10 00	15 00	25 00
" 29	"	.....	.....	7 50	7 50
" 29	"	.....	\$257 50	2 50	260 00
Total amount collected					\$1,187 50
Less disbursements					449 45
Balance due the City					\$738 05

WILLIAM A. BOYD, Corporation Attorney.

APPROVED PAPERS.

Resolved, That Ferdinand H. May be and he hereby is appointed a Commissioner of Deeds in and for the City and County of New York, in the place and stead of Philip L. Berlinger, resigned.

Adopted by the Board of Aldermen, June 18, 1878.  
Approved by the Mayor, June 24, 1878.

Resolved, That Patrick J. Flemming be and he hereby is appointed Commissioner of Deeds, in place of John E. Burke, who has resigned.

Adopted by the Board of Aldermen, June 18, 1878.  
Approved by the Mayor, June 24, 1878.

METEOROLOGICAL OBSERVATORY

OF THE

DEPARTMENT OF PUBLIC PARKS, CENTRAL PARK, NEW YORK,

Latitude 40° 45' 58" N. Longitude 73° 57' 58" W. Height of Instruments above the Ground, 53 feet; above the Sea, 97 feet.

ABSTRACT OF REGISTERS FROM SELF-RECORDING INSTRUMENTS, For the Week Ending June 15, 1878.

Barometer.

Table with columns for DATE, JUNE, 7 A.M., 2 P.M., 9 P.M., MEAN FOR THE DAY, MAXIMUM, MINIMUM, and TIME.

Mean for the week... 29.792 inches. Maximum... at 9 A.M., June 14... 30.085. Minimum... at 1 A.M., June 9... 29.332. Range... .753.

Thermometers.

Table with columns for DATE, JUNE, 7 A.M., 2 P.M., 9 P.M., MEAN, MAXIMUM, MINIMUM, and MAXIMUM.

Dry Bulb. Wet Bulb. Mean for the week... 62.9 degrees. Wet Bulb. 57.3 degrees. Maximum for the week, at 3 P.M., 15th... 80. Minimum... at 4 A.M., 11th... 50. Range... 30.

Wind.

Table with columns for DATE, JUNE, DIRECTION, VELOCITY IN MILES, FORCE IN POUNDS PER SQUARE FOOT, and TIME.

Distance traveled during the week... 662 miles. Maximum force... 4 1/4 pounds.

Table with columns for DATE, JUNE, Hygrometer (Force of Vapor, Relative Humidity), Clouds (Clear, Overcast, etc.), and Rain and Snow (Depth of Rain and Snow in Inches).

Total amount of water for the week... .74 inches.

DANIEL DRAPER, Director.

COMMON COUNCIL.

Names, Residences, and Places of Business of the Members of the Board of Aldermen, 1878.

Table with columns for NAMES, RESIDENCE, and PLACE OF BUSINESS.

WILLIAM R. ROBERTS, President. FRANCIS J. TWOMEY, Clerk.

OFFICIAL DIRECTORY.

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

EXECUTIVE DEPARTMENT.

Mayor's Office. No. 6 City Hall, 10 A.M. to 3 P.M. SMITH ELY, JR., Mayor; GEORGE B. VANDERPOEL, Secretary. Mayor's Marshal's Office. No. 7 City Hall, 10 A.M. to 3 P.M. JOHN TYLER KELLY, First Marshal.

LEGISLATIVE DEPARTMENT

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

DEPARTMENT OF PUBLIC WORKS.

Commissioner's Office. No. 19 City Hall, 9 A.M. to 4 P.M. ALLAN CAMPBELL, Commissioner; HUBERT O. THOMPSON, Deputy Commissioner. Bureau of Water Register. No. 10 City Hall, 9 A.M. to 4 P.M. JOHN H. CHAMBERS, Register; WILLIAM R. FARRELL, Deputy Register. Bureau of Incumbrances. No. 13 City Hall, 9 A.M. to 4 P.M. JOSEPH BLUMENTHAL, Superintendent. Bureau of Lamps and Gas. No. 13 City Hall, 9 A.M. to 4 P.M. STEPHEN MCCORMICK, Superintendent. Bureau of Streets. No. 19 City Hall, 9 A.M. to 4 P.M. JAMES J. MOONEY, Superintendent. Bureau of Sewers. No. 21 City Hall, 9 A.M. to 4 P.M. STEVENSON TOWLE, Engineer-in-Charge. Bureau of Chief Engineer. No. 11 1/2 City Hall, 9 A.M. to 4 P.M. JOHN C. CAMPBELL, Chief Engineer. Bureau of Street Improvements. No. 11 City Hall, 9 A.M. to 4 P.M. GEORGE A. JEREMIAH, Superintendent. Bureau of Repairs and Supplies. No. 18 City Hall, 9 A.M. to 4 P.M. THOMAS KECH, Superintendent. Bureau of Water Purveyor. No. 4 City Hall, 9 A.M. to 4 P.M. DANIEL O'REILLY, Water Purveyor. Keeper of Buildings in City Hall Park. JOHN F. SLOPER, City Hall.

FINANCE DEPARTMENT.

Comptroller's Office. Nos. 19 and 20 New County Court-house, 9 A.M. to 4 P.M. JOHN KELLY, Comptroller; RICHARD A. STORRS, Deputy Comptroller. Auditing Bureau. No. 19 New County Court-house, 9 A.M. to 4 P.M. DANIEL JACKSON, Auditor of Accounts. Bureau of Arrears. No. 5 New County Court-house, 9 A.M. to 4 P.M. ARTEMAS CADY, Clerk of Arrears. Bureau for the Collection of Assessments. No. 16 New County Court-house, 9 A.M. to 4 P.M. EDWARD GILON, Collector. Bureau of City Revenue. No. 6 New County Court-house, 9 A.M. to 4 P.M. EDWARD F. FITZPATRICK, Collector of City Revenue. Bureau of Markets. No. 6 New County Court-house, 9 A.M. to 4 P.M. JOSHUA M. VARIAN, Superintendent of Markets. Bureau for the Collection of Taxes. First floor, Brown-stone building, City Hall Park. MARTIN T. MCMAHON, Receiver of Taxes ALFRED VREDBURG, Deputy Receiver of Taxes. Bureau of the City Chamberlain. No. 18 New County Court-house, 9 A.M. to 4 P.M. J. NELSON TAPPAN, City Chamberlain.

LAW DEPARTMENT.

Office of the Counsel to the Corporation. Staats Zeitung Building, third floor, 9 A.M. to 4 P.M. WILLIAM C. WHITNEY, Counsel to the Corporation; ANDREW T. CAMPBELL, Chief Clerk. Office of the Public Administrator. No. 49 Beekman street, 9 A.M. to 4 P.M. ALGERNON S. SULLIVAN, Public Administrator. Office of the Corporation Attorney. No. 49 Beekman street, 9 A.M. to 4 P.M. WILLIAM A. BOYD, Corporation Attorney. Attorney to Department of Buildings Office. Corner Cortland and Church streets. JOHN A. FOLEY, Attorney.

POLICE DEPARTMENT.

Central Office. No. 300 Mulberry street, 9 A.M. to 4 P.M. WILLIAM F. SMITH, President; SETH C. HAWLEY, Chief Clerk.

DEPARTMENT OF CHARITIES AND CORRECTION.

Central Office. Third avenue, corner Eleventh street, 9 A.M. to 4 P.M. THOMAS S. BRENNAN, President; JOSHUA PHILLIPS, Secretary.

FIRE DEPARTMENT.

Headquarters. Nos. 153, 155, and 157 Mercer street, 9 A.M. to 4 P.M. VINCENT C. KING, President; CARL JUSSSEN, Secretary.

HEALTH DEPARTMENT.

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

DEPARTMENT OF PUBLIC PARKS.

No. 36 Union square, 9 A.M. to 4 P.M. JAMES F. WENMAN, President; WILLIAM IRWIN, Secretary.

Civil and Topographical Office. Arsenal, 64th street and 5th avenue, 9 A.M. to 5 P.M. JAMES R. CROES, Engineer. Office of Superintendent of 23d and 24th Wards. Fordham, 9 A.M. to 5 P.M.

DEPARTMENT OF DOCKS.

Nos. 117 and 119 Duane street, 9 A.M. to 4 P.M. JACOB A. WESTERVELT, President; EUGENE I. LYNCH, Secretary.

DEPARTMENT OF TAXES AND ASSESSMENTS. Brown-stone building, City Hall Park, 9 A.M. to JOHN WHEELER, President; ALBERT STORER, Secretary.

BOARD OF ASSESSORS.

Office, No. 114 White street, 9 A.M. to 4 P.M. THOMAS B. ASTEN, President; WM. H. JASPER, Secretary.

DEPARTMENT OF BUILDINGS.

No. 2 Fourth avenue, 9 A.M. to 4 P.M. WALTER W. ADAMS, Superintendent.

BOARD OF EXCISE.

Corner Mulberry and Houston streets, 9 A.M. to 4 P.M. RICHARD J. MORRISON, President; J. B. ADAMSON, Chief Clerk.

SEALERS OF WEIGHTS AND MEASURES.

No. 236 West Forty-third street. ELIJAH W. ROE.

SHERIFF'S OFFICE.

Nos. 3 and 4 New County Court-house, 9 A.M. to 4 P.M. BERNARD REILLY, Sheriff; JOHN T. CUMMING, Under Sheriff.

COMMISSION FOR THE COMPLETION OF THE NEW COUNTY COURT-HOUSE.

No. 28 New County Court-house, 9 A.M. to 5 P.M. WYLLIS BLACKSTONE, President; ISAAC EVANS, Secretary.

REGISTER'S OFFICE.

East side City Hall Park, 9 A.M. to 4 P.M. FREDERICK W. LOEW, Register; AUGUSTUS T. DOCHARTY, Deputy Register.

COMMISSIONERS OF ACCOUNTS.

No. 27 Chambers street, 9 A.M. to 4 P.M. LINDSAY I. HOWE, JOHN H. MOONEY.

COMMISSIONER OF JURORS.

No. 17 New County Court-house, 9 A.M. to 4 P.M. THOMAS DUNLAP, Commissioner; ALFRED J. KEGAN, Deputy Commissioner.

COUNTY CLERK'S OFFICE.

Nos. 7 and 8 New County Court-house, 9 A.M. to 4 P.M. HENRY A. GUMBLETON, County Clerk; J. FAIRFAX MCLAUGHLIN, Deputy County Clerk.

DISTRICT ATTORNEY'S OFFICE.

Second floor, Brown-stone building, City Hall Park, 9 A.M. to 4 P.M. BENJAMIN K. PHELPS, District Attorney; MOSES P. CLARK, Chief Clerk.

THE CITY RECORD OFFICE.

And Bureau of Printing, Stationery, and Blank Books. No. 2 City Hall, 8 A.M. to 6 P.M.; Saturdays, 8 A.M. to 5 P.M. CHARLES F. WOOD, Supervisor; R. P. H. ABELL, Book-keeper.

CORONERS' OFFICE.

No. 40 East Houston street. HENRY WOLTMAN, MORITZ ELLINGER, RICHARD CROKER, and RICHARD FLANAGAN, Coroners.

SUPREME COURT.

Second floor, New County Court-house, 10 1/2 A.M. to 3 P.M. General Term, Room No. 9. Special Term, Room No. 10. Chambers, Room No. 11. Circuit, Part I, Room No. 12. Circuit, Part II, Room No. 13. Circuit, Part III, Room No. 14. Judges' Private Chambers, Room No. 15. NOAH DAVIS, Chief Justice; HENRY A. GUMBLETON, Clerk.

SUPERIOR COURT.

Third floor, New County Court-house, A.M. General Term, Room No. 29. Special Term, Room No. 33. Chambers, Room No. 33. Part I, Room No. 34. Part II, Room No. 35. Part III, Room No. 36. Judges' Private Chambers, Room No. 30. Naturalization Bureau, Room No. 32. Clerk's Office, 9 A.M. to 4 P.M., Room No. 31. WILLIAM E. CURTIS, Chief Judge; THOS. BOESE, Chief Clerk.

COURT OF COMMON PLEAS.

Third floor, New County Court-house, 11 A.M. Clerk's Office, 9 A.M. to 4 P.M., Room No. 22. General Term, Room No. 24. Special Term, Room No. 21. Chambers, Room No. 21. Part I, Room No. 25. Part II, Room No. 26. Part III, Room No. 27. Naturalization Bureau, Room No. 23. CHARLES P. DALY, Chief Justice; NATHANIEL JARVIS, Jr., Chief Clerk.

MARINE COURT.

General Term, Trial Term Part I, Room 15, City Hall. Trial Term Part II, Trial Term Part III, third floor, 27 Chambers street.

COURT OF GENERAL SESSIONS.

Brown-stone building, City Hall Park, 10 A. M. to 4 P. M. Clerk's Office, Brown-stone building, City Hall Park, second floor, Room 14, 10 A. M. to 4 P. M.

OVER AND TERMINER COURT.

General Term, New County Court-house, second floor southeast corner, Room 13, 10:30 A. M. Clerk's Office, Brown-stone building, City Hall Park, second floor, northwest corner.

COURT OF SPECIAL SESSIONS.

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

DISTRICT CIVIL COURTS.

First District—First, Second, Third, and Fifth Wards, southwest corner of Centre and Chambers streets, 10 A. M. to 4 P. M. JOHN CALLAHAN, Justice.

POLICE COURTS.

First District—Tombs, Centre street. Second District—Jefferson Market. Third District—No. 69 Essex street. Fourth District—Fifty-seventh street, near Lexington avenue.

DEPARTMENT PUBLIC WORKS.

DEPARTMENT OF PUBLIC WORKS, COMMISSIONER'S OFFICE, ROOM 19, CITY HALL, NEW YORK, July 3, 1878.

TO CONTRACTORS.

PROPOSALS INCLOSED IN A SEALED ENVELOPE, which must be indorsed with the name of the bidder and the title and number of the work, as in the advertisement, will be received at this office until Tuesday, July 16, 1878, at 12 o'clock M., at which hour they will be publicly opened by the Head of the Department and read, for each of the following works:

- No. 1. REGULATING, grading, setting curb and gutter stones, and flagging, in Ninety-third street, from Second avenue to the East river. No. 2. REGULATING, grading, and setting curb and gutter stones, and flagging in Ninety-ninth from First to Third avenue.

Blank forms of proposals, the specifications and agreements, the proper envelopes in which to inclose the bids, and any further information, can be obtained, for each class of work, at the following offices:

ALLAN CAMPBELL, Commissioner of Public Works.

LEGISLATIVE DEPARTMENT.

THE COMMITTEE ON PUBLIC WORKS OF the Board of Aldermen will meet in Room No. 9 City Hall, every Monday at 1 o'clock P. M.

THOMAS SHELLS, THOMAS CARROLL, GEORGE HALL, JOSEPH C. PINCKNEY, BERNARD BIGLIN, Committee on Public Works

JURORS.

NOTICE IN RELATION TO JURORS FOR STATE COURTS

OFFICE OF THE COMMISSIONER OF JURORS, NEW COUNTY COURT-HOUSE, NEW YORK, June 1, 1878.

APPLICATIONS FOR EXEMPTIONS WILL BE heard here, from 9 to 4 daily, from all persons hitherto liable or recently serving who have become exempt, and all needed information will be given.

Those who have not answered as to their liability, or proved permanent exemption, will receive a "jury enrollment notice," requiring them to appear before me this year. Whether liable or not, such notices must be answered (in person, if possible, and at this office only) under severe penalties.

Persons "enrolled" as liable must serve when called or pay their fines. No mere excuse will be allowed or intercession permitted. The fines, received from those who, for business or other reasons, are unable to serve at the time selected, pay the expenses of this office, and if unpaid will be entered as judgments upon the property of the delinquents.

All good citizens will aid the course of justice, and secure reliable and respectable juries, and equalize their duty by serving promptly when summoned, allowing their clerks or subordinates to serve, reporting to me any attempt at bribery or evasion, and suggesting names for enrollment.

Every man must attend to his own notice. It is a misdemeanor to give any jury paper to another to answer. It is also punishable by fine or imprisonment to give or receive any present or bribe, directly or indirectly, in relation to a jury service, or to withhold any paper or make any false statement, and every case will be fully prosecuted.

THOMAS DUNLAP, Commissioner, County Court-house (Chambers street entrance).

POLICE DEPARTMENT.

CENTRAL DEPARTMENT OF THE MUNICIPAL POLICE, PROPERTY CLERK'S OFFICE, No. 300 MULBERRY STREET, NEW YORK, June 29, 1878.

OWNERS WANTED BY THE PROPERTY CLERK, 300 Mulberry street, Room 39, for the following property now in his custody without claimants: Boats, wagons, furniture, male and female clothing, revolvers, watches (gold and silver), and several lots of cash found and taken from prisoners.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION, No. 66 THIRD AVENUE, NEW YORK, July 1, 1878.

IN ACCORDANCE WITH AN ORDINANCE OF the Common Council, "In relation to the burial of strangers or unknown persons who may die in any of the public institutions of the City of New York," the Commissioners of Public Charities and Correction report as follows:

At Charity Hospital, Blackwell's Island—John Mount; aged 64 years; 5 feet 7 inches high; gray hair and eyes. Nothing known of his friends or relatives.

Hattie Underwood; aged 26 years; 5 feet 7 inches high; dark hair and eyes. Had on when admitted, brown cotton suit, white skirt, gray plaid shawl, felt hat. Nothing known of her friends or relatives.

At New York City Asylum for Insane, Ward's Island—Fritz Topp; aged 40 years; 5 feet 7 inches high; blue eyes; brown hair. This patient was transferred from Almshouse June 8, 1878. Nothing known of his friends or relatives.

George Johnson; aged 51 years; 5 feet 7 1/2 inches high; blue eyes; gray hair. Nothing known of his friends or relatives.

At Charity Hospital, Blackwell's Island—William Jones; aged 48 years; 5 feet 9 inches high; dark hair and eyes. Had on when admitted, brown coat, dark pants, gray plaid vest, black felt hat, shoes. Nothing known of his friends or relatives.

At Branch Insane Asylum, Randall's Island, August Keller; aged 43 years; 5 feet 6 inches high; black hair; brown eyes. Nothing known of his friends or relatives.

At Homeopathic Hospital, Ward's Island—George Rubmann; aged 70 years; 5 feet 7 inches high; gray hair; brown eyes. Had on when admitted, black coat and pants, gray vest. Nothing known of his friends or relatives.

Thomas Kerns; aged 35 years; 5 feet 6 inches high; black eyes and hair. Had on when admitted, blue coat, gray pants, white vest. Nothing known of his friends or relatives.

At Work-house, Blackwell's Island—James Murray; aged 66 years; committed June 15, 1878. Nothing known of his friends or relatives.

At Homeopathic Hospital, Ward's Island—George Rubmann; aged 70 years; 5 feet 7 inches high; gray hair; brown eyes. Had on when admitted, black coat and pants, gray vest. Nothing known of his friends or relatives.

By Order, JOSHUA PHILLIPS, Secretary.

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION, No. 66 THIRD AVENUE, NEW YORK, June 28, 1878.

PROPOSALS FOR GROCERIES, 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 Saturday, July 13, 1878, at which time they will be publicly opened and read by the head of said Department, for furnishing and delivering at the foot of East Twenty-sixth street, free of all expense to the Department—

- 200 barrels fine Flour; empty barrels to be returned to the foot of East Twenty-sixth street and the amount to be deducted from the price of flour. 100 barrels Rye Flour. 1,000 sides good damaged Sole Leather, to average 18 pounds, well tanned, and from a hide not inferior in quality to California.

The quality of the goods furnished must conform in every respect to the samples of the above to be seen at this office.

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

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

SUPREME COURT

In the matter of the application of the Department of Public Works for and on behalf of the Mayor, Aldermen and Commonalty of the City of New York, relative to the opening of Eighty-second street, from First avenue to the East river, in the City of New York.

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

I.—That we have completed our estimate and assessment, and that all persons interested in these proceedings, or in any of the lands affected thereby, and who may be opposed to the same, do present their objections in writing, duly verified, to Menzo Diefendorf, Esq., our Chairman, at the office of the Commissioners, No. 202 Broadway (Room 72), in the said city, on or before the 6th day of August, 1878; and that we, the said Commissioners, will hear parties so objecting within ten week days next after the said 6th day of August, 1878, and for that purpose will be in attendance at our said office on each of said ten days, at 3 o'clock in the afternoon.

II.—That the abstract of the said estimate and assessment, together with our maps, and also all the affidavits, estimates, and other documents which were used by us in making our report, have been deposited in the office of the Department of Public Works, in the City of New York, there to remain until the 13th day of August, 1878.

III.—That the limits embraced by the assessment aforesaid are as follows, to wit: All those lots, pieces or parcels of land situate, lying and being in the City of New York, and bounded and described as follows: Beginning at a point on the easterly side of First avenue distant one hundred and two feet two inches from the northerly side of Eighty-second street; thence easterly and parallel with Eighty-second street to the East river; thence southerly along the said East river to a point distant one hundred and four feet two inches from the southerly side of Eighty-second street; thence westerly and parallel with Eighty-second street to the easterly side of first avenue; thence northerly along the easterly side of First avenue to the point or place of beginning.

IV.—That our report herein will be presented to the Supreme Court of the State of New York, at a Special Term thereof, to be held in the New Court-house, at the City Hall, in the City of New York, on the 10th day of September, 1878, at the opening of the Court on that day, and that then and there, or as soon thereafter as counsel can be heard thereon, a motion will be made that the said report be confirmed.

Dated New York, June 24, 1878. MENZO DIEFENDORF, GEORGE H. SWERDS, THOMAS L. FELTNER, Commissioners.

CORPORATION NOTICE.

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

- No. 1—Flagging Twenty-second street, north side, between First avenue and Avenue A. \$302 44 No. 2—Sewers in Boulevard, between Sixty-first and Seventy-seventh streets. 284,509 05 No. 3—Regulating, grading, curb, gutter, and flagging Tenth avenue, from Ninety-fifth to One Hundred and Tenth street. 13,875 42

WM. H. JASPER, Secretary. OFFICE BOARD OF ASSESSORS, No. 114 WHITE STREET, NEW YORK, June 27, 1878.

THE CITY RECORD.

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

FINANCE DEPARTMENT.

WILLIAM KENNELLY, AUCTIONEER.

PREMISES AT THE NORTHEAST CORNER OF THIRD AVENUE AND EIGHTY-FIFTH STREET, TO BE LEASED AT AUCTION ON FRIDAY, JUNE 14, 1878.

THE LEASE OF PREMISES ON THE NORTHEAST CORNER OF Eighty-fifth street and Third avenue, for the term of four years, ten months and sixteen days, from June 15, 1878, will be sold at public auction at the New County Court-house, on Friday, June 14, 1878, at 10 1/2 o'clock A. M.

TERMS OF SALE.

Twenty per cent. on the yearly rent bid 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.

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. 59 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, May 31, 1878.

JOHN KELLY, Comptroller. The above sale is adjourned to Friday, June 28, 1878, at 10 1/2 o'clock A. M., at the same place.

COMPTROLLER'S OFFICE, NEW YORK, June 14, 1878.

JOHN KELLY, Comptroller. The above sale is adjourned to Friday, July 12, 1878, at 10 1/2 o'clock A. M., at the same place.

COMPTROLLER'S OFFICE, NEW YORK, June 28, 1878.

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 Records.

Grantors, grantees, suits in equity, insolvents' and Sheriffs' 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, 15 00 Records of Judgments, 25 volumes, bound, 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 9, 1877.

DEPARTMENT OF FINANCE, BUREAU FOR THE COLLECTION OF ASSESSMENTS, No. 16 NEW COURT-HOUSE, CITY HALL PARK, NEW YORK, May 9, 1878.

NOTICE TO PROPERTY-HOLDERS.

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

- CONFIRMED AND ENTERED MAY 4, 1878. 113th street, regulating, grading, etc., from Morningside to Riverside Drive. 146th street, regulating, grading, etc., from 10th avenue to Boulevard. Washington street, curb, gutter, and flagging, west side, from Gansevoort to Little 12th street, etc. 5th avenue, sewer, west side, between 35th and 36th streets. 5th avenue, sewer, west of Mount Morris Square, between 122d and 123d streets. 10th avenue, sewer, between 57th and 59th streets. 57th street, sewer, between 8th and 9th avenues, etc. 127th street, sewer, between 6th avenue and summit west of 7th avenue. 127th street, sewer, between 7th avenue and summit east of 7th avenue. 4th street, paving, between Lewis and Mangin streets. 23d street, paving, between Avenue A and East river. 121st street, paving, between 1st avenue and Avenue A. Grand street, basin, southwest corner Ridge street. Lincoln avenue, basin, northeast corner 135th street, etc. 127th street, basin, southwest corner Lexington avenue. 5th avenue, basin, west side, opposite 108th and 109th streets.

All payments made on the above assessments on or before July 8, 1878, 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 entry. 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, No. 16 NEW COURT-HOUSE, CITY HALL PARK, NEW YORK, May 11, 1878.

NOTICE TO PROPERTY-HOLDERS.

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

CONFIRMED MAY 6, AND ENTERED MAY 7, 1878. 91st street, regulating, grading, etc., from 4th to 5th avenue.

Lawrence street, paving, from 9th avenue to Boulevard. All payments made on the above assessments on or before July 10, 1878, 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 entry.

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.